



Ref.: 2022-02-D-1-en-3

Orig.: EN



Annual Activity Report 2021 of the Office of the Secretary-General

Approved by the Board of Governors of the European Schools
at its meeting on 6-8 April 2022 in Dubrovnik (Croatia)

Table of Contents

Annual Activity Report 2021 of the Office of the Secretary-General.....	1
A. Mission statement	3
B. Introduction	3
C. Quality assurance in pedagogy	3
Achievements in the ongoing business	3
1. Pedagogical Development Unit	3
2. European Bacculaureate Unit.....	13
Achievement of the pedagogical objectives (2020/21 and 2021/22 school years).....	16
D. Quality assurance in administration and finance	22
Achievement in the ongoing business	22
1. Budget of the Office of the Secretary-General.....	22
2. Human Resources	24
3. Central Enrolment Authority for the Brussels European Schools (CEA)	30
4. Legal Aspects.....	33
Achievement of 2021 objectives	37
1. Objectives common with the Schools	37
2. Objectives of different units	41
3. Objectives related to the AES.....	46
Financial Management and internal control	48
1. Set-up of the Financial Management System	48
2. Summary conclusion of the assessment of the implementation of the internal control system	50
3. Register of exceptions.....	50
4. Risk management	51
Results of external and internal audits	52
1. Audits by the Internal Audit Service (IAS).....	52
2. Audit by the Court of Auditors (ECA)	54
Declaration of Assurance of the Authorising officer (BY DELEGATION) article 33 FR 2020	56

A. Mission statement

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

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

Convention defining the statute of the European Schools

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

Decision of the Board of Governors

B. Introduction

According to Article 33.2 of the Financial Regulation (FR) each School and the Office of the Secretary-General shall draw up an Annual Activity Report.

The objective of the Annual Activity Report of the Office of the Secretary-General (AAR OSG 2021) is to present to the stakeholders a report for the calendar year 2021 on the overall management of the Office, including pedagogical, financial and administrative aspects. It presents a summary of the ongoing activities of each unit as well as the achievements of objectives set for 2021. It also concludes on budget implementation, sound financial management and the internal control system.

C. Quality assurance in pedagogy

Achievements in the ongoing business

1. Pedagogical Development Unit

The main role of the Pedagogical Development Unit (PDU) as the guarantor of the system's pedagogical coherence is to facilitate and monitor the proper operation of decision-making and follow-up on the decisions taken by the competent bodies in related areas, namely the Boards of Inspectors, the Joint Teaching Committee, the Budgetary Committee and the Board of Governors.

The unit, under the auspices of the Presidency and in collaboration with the Boards of Inspectors, is responsible for the preparation, implementation, monitoring and evaluation of decisions and the actions taken as a result of decisions.

Another key task of the unit is to coordinate quality assurance of teaching and learning in the European School system, liaising with the Boards of Inspectors and the Quality Assurance Working Group.

As the term of office of the Presidencies of the European Schools covers two school years and as the planning of priorities and of different actions are aligned with the Presidencies' school year planning, the priorities of the 2021 calendar year reflect the objectives of both the French and Croatian Presidencies.

Challenges related to COVID-19

In 2021, the pandemic persisted and the European School system were faced with the challenges of the continuing crisis, which meant that the system had to keep up with the resulting uncertainties and the potential need to switch from in-situ to online teaching. In addition, supporting sick or quarantined pupils and teachers was an ongoing task for the schools, which required the support of the PDU. In 2021, an important task constituted preparing for the 2021-2022 school year and providing the schools with guidance in this context.

The PDU's main responsibilities in this respect were the following:

- Supporting the Deputy Secretary-General with the coordination of the “Preparation for the 2021-2022 school year” Task Force in the following areas in particular:
 - Editing guidelines for the beginning of the school year based on the input received from the Task Force.
 - Conducting a system-wide survey to understand the impact of the pandemic on pupils' academic performance and their social and psychological well-being. The survey was conducted during September and October 2021. The results were analysed and are to be shared during the meetings of the JBI and JTC in February 2022 (2022-01-D-13-en-1).
- With the support of the IT-PEDA WG, starting the revision of the “Distance Learning Policy for the European Schools” (2020-09-D-10).
- Submitting a proposal to the Board of Governors to amend the “Quality Teaching” and “Evaluation of Teachers” documents in order to consider remote learning situations (2020-09-D-62).

Overview of tasks and activities related to the priorities of the French and Croatian Presidencies

January-August 2021 (Priorities of the French Presidency)

A non-exhaustive list of the priorities of the French Presidency concerning continuous pedagogical development in the implementation of which the PDU has played an active role (2020-2021):

1) Sustainable development in the ES:

Goals:

- Make sustainable development visible in primary and secondary educational content,
- Make the initiatives taken at the local level visible in all cycles,
- Develop proposals for strengthening the European dimension of civic competence,
- Plan an event that highlights sustainable development,
- Draw up a sustainable development charter for the involvement of new AES.

Results (the following actions have been initiated):

For the more complete list of actions initiated during 2021, see the priorities of the Croatian Presidency below.

The French Presidency actively promoted the discussions and the work in the ESD WG. A proposal was made to help design a green budget for the system and suggest the ways in which “GreenComp” could be included in the syllabuses and the curriculum as a cross-curricular aspect.

2) Clarify and reassert the role and duties of ES inspectors in quality assurance of the education provided in ES.

Results:

- Establishing a Central Planning Committee to Plan Inspectors' Activities (2020-09-D-29) – document was approved by the JTC in February 2021. The CPC was created and launched a pilot plan. The conclusions were presented to the BoG in December 2021. The PDU played a key role during the pilot year of the Planning Committee. The planning schedule, negotiations with other units within the OSG, communication with inspectors and the actual planning were largely carried by the members of the PDU.

- Inspectorate (2020-09-D-35) – document was approved in December 2021.
- Induction of New Inspectors (2021-09-D-8) – document was approved by the JBI in October 2021 and annexed to the Inspectorate document.

3) Multi-Annual Plan of Pedagogical Priorities (MAP PP)

The MAP PP was created as a joint effort by the Presidency, the Pedagogical Reform WG and the PDU in order to provide an overview of the initiatives already underway and scheduled. Following a consultation process (with stakeholders and the Quality Assurance WG), the proposal was well received by the JBI and JTC. The BoG approved the MAP PP in April 2021.

The MAP PP is to be included in the new Multi-annual Business Plan of the European Schools. The unit, in cooperation with the Presidency and the relevant Working Groups, coordinates the different areas and organised the meetings of the Pedagogical Reform Working Group (Task Force and extended formats).

September to December 2021 (Croatian Presidency)

1) Implementation of the Multi-Annual Plan of Pedagogical Priorities

The PDU organised two workshops for the Pedagogical Reform Task Force in October and November 2021. The results were shared with the extended WG in December 2021, and an interim report is being prepared for the Board meetings in February and April 2022.

2) Harmonised planning (integration of the key competences in pedagogical planning)

This area became a focus of the MAP PP, and it has a central role in the integration of the key competences into the pedagogical planning of the teachers, which is the main objective of the first (pilot) phase. The sub-group of the Pedagogical Reform Working Group has progressed with the planned activities of this pilot phase. The third interim report was presented to the JBI and JTC in October 2021. The PDU supported the chair of the WG and provided the system with the digital platform to share best practices and facilitate training. The aim of the 2021-2022 school year is to roll out the planned training measures in all ES and AES, and at the same time to prepare for the second round of the pilot to ensure planning is harmonised between the nursery/primary and secondary cycles.

Several video conferences (with the inspectors, teachers and school management) took place during the spring semester of the 2020-2021 school year to support the introduction of the eight key competences into the pedagogical plans. The PDU was responsible for the preparation (in terms of content and technical matters) and running of these conferences. The integration of the key competences into pedagogical planning shall become mandatory from September 2022.

3) Education for sustainable development (ESD)

Continuing the initiative of the French Presidency (see the previous reference) the proposed projects have been taking shape during the second semester under the Croatian Presidency.

- Expansion of the ESD Working Group with one representative from the European Commission, the Accredited European Schools and the Office of the Secretary-General of the European Schools.
- Strengthening links with the Joint Research Centre (European Commission) in various contexts (events and projects) with teachers and students.
- Proposal for an endorsement by the European Schools of the Climate Academy (developed at ES School Brussels II) to be presented in 2022.
- Support for various ESD projects in schools.

Main activities supporting the Boards of Inspectors¹

During 2021, the Pedagogical Development Unit organised and coordinated the following in particular:

- 9 regular (large) pedagogical meetings: 2 meetings of the Board of Inspectors (Nursery and Primary), 3 meetings of the Board of Inspectors (Secondary), 2 meetings of the Joint Board of Inspectors and 2 meetings of the Joint Teaching Committee.
- Pedagogical meetings, working group meetings and training courses from January 2021 were held mainly online. From November 2021, with the new rules in place with regard to the pandemic, some of the working group meetings could take place on site in the OSG and in some schools.
- 44 operational pedagogical working groups chaired mainly by the inspectors, which held 229 meetings in all, amounting to 235 meeting days in total.

¹ Final and definitive figures for the 2020 financial year will be available in the Report of the Secretary-General for the BoG's meeting in April 2021. In addition, a document setting out the inspectors' activities, which is regularly updated and approved by the Joint Board of Inspectors, was presented to the Teaching Committees and to the Board of Governors for their information.

- 6 online training courses for the primary cycle and 15 online training courses for the secondary cycle have been conducted. These mainly concerned the adoption of the new syllabuses, support materials for the NMS, educational support coordinators and the implementation of the eight key competences in future planning (video conferences). AES were also involved in all these training courses.
- 1 attainment descriptor for subjects, 11 new syllabuses and 2 NMS materials for subjects were approved.
- 2 Whole School Inspection visits took place in-situ during the second semester. These WSIs had been postponed due to the COVID-19 pandemic.
- 3 follow-ups on WSIs were conducted remotely.
- Personalised reception and induction of new inspectors.
- In-service training for new inspectors (O365) and regular assistance with SharePoint and MS Teams.
- Logistic support for the organisation of the *Latinum Europaeum* examination at the end of year 5 – Memo 2021-05-M-4 related to the specific situation.
- Logistic support for the Human Sciences (S3) book “*The Mediterranean World*”.
- Due to the introduction of the new marking system (NMS) in the Baccalaureate cycle and the first Baccalaureate with the NMS in 2021, as a component for 2021, the PDU supported the production and finalised the process of the NMS Baccalaureate materials (matrices, sample papers, etc. for 75 different subjects) and the update of 149 syllabuses and related documents.
- Support for the coordination of the revision of 18 syllabuses and support for the QA Working Group for the checking of these syllabuses (expected to be approved in February 2022).
- Support to the Presidency for the organisation of the pedagogical meetings (taking the pandemic into account).
- Support to the WG “Continuous Professional Development” in order to revise the CPD framework and the job description of the subject referent.
- Cooperation with the WG “Simplification” (priority of the French Presidency) in the organisation of meetings, digitalisation of procedures and document management.

- Support for the Deputy Secretary-General/Secretary-General for the Pupils' Well-being Policy Framework of the European Schools and the Child Protection Policy. The framework will be presented in the pedagogical meetings in February 2022 and to the BoG in April 2022.
- Support to the WG "Harmonised Planning" in terms of content and administrative matters.
- Support for the planning and budgeting of all the inspectors' activities is also provided by the Pedagogical Development Unit.

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

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

- Planning and budgetary estimate
 - of the inspectors' activities and meetings;
 - for the different Whole School Inspections;
 - for the evaluation of locally recruited teachers missions;
 - for the different working groups coordinated by the Pedagogical Development Unit;
 - for various centralised and decentralised in-service training courses;
 - for the additional measures involved in the implementation of the new marking system;
 - for the intervention of external experts in certain working groups.
- Monitoring, control and checking of invoices sent by experts, inspectors (expert participation in WGs, INSETs, inspector visits, etc.).
- Support for the call for tenders for the new Intermath digital tool.
- Support to the WG "Experts in charge of the choice of the technological tool" with the implementation of GeoGebra – 2021-04-M-6, 2021-05-LD-33, 2021-10-LD-28, 2021-12-M-1, (legal assistance, survey conducted, administrative support, follow-up etc.).

B) Follow-up on the Multi-Annual ICT plan and supporting inspectors and schools with remote teaching and learning.

- Inspector website: development of the dedicated SharePoint.
- PDU SharePoint: development of the dedicated SharePoint for the Pedagogical Development Unit, serving as an intranet for all educational and management staff.
- Implementation of online, system-wide professional communities (MS Teams).
- Implementation of a shared calendar on the Pedagogical Development SharePoint, accessible to all educational staff for training and events.
- Cooperation with European SchoolNet (and Europeana).
- Digital Competence Framework. Finalisation of adaptation of DigComp to the European Schools and publication of teaching ideas on the PEDDA SharePoint.
- Cooperation with the experts' working group responsible for the technological tool accompanying the mathematics and science syllabuses.

C) Reports and statistical analysis

- Report on school failures and repeat rates in the European Schools – 2021 (2021-09-D-20-en-2).
- Statistical analysis of the implementation of the new marking system for Secondary 5, 6 and 7 results (presented to the BoG in April 2021 and to the JTC in October 2021).

D) Advising ES and AES on regulatory and pedagogical matters

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

A growing number of requests are being received from Accredited European Schools.

E) Main activities of the IT PEDDA WG

- Joint work with the IT ADMIN WG on “Distance Learning Policy for the European Schools” (2020-09-D-10, updates), updates and drafting of a survey to revise the policy. New title and job description for the Digital Learning Coordinator (replacing the ICT Coordinator) (2020-07-D-16).
- Follow-up on the BYOD programmes in schools.
- Proposal of a template for learning scenarios to develop the key competences, using Creative Commons licences (2021-09-D-6), in line with the Multi-annual Plan of Pedagogical Priorities for the European Schools (2021-01-D-58).
- Development of the online professional communities for ES and AES. Creation of a professional community for inspectors. Release of a memorandum [2021-04-M-05](#) “Disclaimer for professional communities” (in collaboration with OSG DPO and Bac Unit).
- Development and release of a system-wide calendar for training & events for ES and AES (via an open-source platform Indico hosted on an ES Bergen server).
- Implementation of the procedure to create demo and guest accounts (2021-02-D-18 and 2021-02-D-21).
- Support with the assessment and pilot projects of accessible digital tools.
- Cooperation with the expert working group on GeoGebra.
- Cooperation with the AES unit to publish an online notebook for AES staff.
- Reflection on Digital Credentials and Open Badges.
- Support for various digital resource pilot projects, e.g. anti-plagiarism with ES School Brussels IV.
- Continuous reflection on how to support AES access to the ES online platforms.
- Support to the assessment working group related to the digital portfolio.

F) Professional networking

The PDU supported the Inspectorate and other stakeholders by contributing to the growing network of the system, which has joined several European initiatives. The following are some examples in which teachers or other colleagues participated during 2021, and in which the PDU was involved:

- Teaching with Europeana (programme funded by the European Commission and operationalised by European Schoolnet): second participation with a group of 8 teachers who produced learning scenarios.
- DigiEduHack 2021 (European Commission): participation of a nursery teacher with a class of ES Brussels IV. Presentation of the project to the cabinet of Commissioner Mariya Gabriel (EC, DG EAC).
- Support to President von der Leyen's online contribution to the Model European Commission – MEC 2021.
- Support for the participation of students and teachers from the Climate Academy (ES Brussel II) in the kick-off event of the Education for Climate Coalition (European Commission and Joint Research Centre), European Parliament and COP meetings (pre-COP26 Milan and COP26 Glasgow).
- Participation in EUIPO conference and several networking events with Mr Kari Kivinen (Education Outreach Expert of the EUIPO OBSERVATORY – European Union Intellectual Property Office).
- Regular communication with the Joint Research Centre in the context of the Education for Climate Coalition platform.
- Various communication with the European Commission's DG EAC officer.
- Various communication with European Schoolnet.

2. European Baccalaureate Unit

In 2021, the European Baccalaureate Unit organised and ran the 62nd session of the European Baccalaureate (EB). Preparations for the 2022 European Baccalaureate session began in the second half of the year.

The 2021 EB session was successfully organised for 2370 candidates from 13 European Schools and 10 Accredited Schools.

The EB Unit had to prepare for the implementation of the new marking system at the EB level. The 2020-2021 school year and the 2021 European Baccalaureate session have been the first times the new marking system has been used for the S7. In S7, decimal numerical marks are used. The overall average preliminary mark in S7 is expressed with whole numbers and one decimal and the overall final mark in S7 is expressed with whole numbers and two decimals. The pass mark has been changed from 6 to 5. These changes required the adaptation of the calculation of the marks in addition to preparing the examination papers in line with new methodology.

In light of the ongoing COVID-19 pandemic, in October 2020 the Joint Teaching Committee mandated that the Office of the Secretary-General set up the Task Force 'Preparation of the 2021 Baccalaureate session'. The EB Unit was responsible for organising the meetings, preparing documents (for the meeting and for further approval by the Boards) and assisting the EB Chair in her duties. The Task Force is composed of the following representatives: Presidency of the 2021 session of the EB, OSGES, Bol, TROIKA, WG Assessment Secondary Cycle, ES Directors and Deputy Directors, AES Directors, ES and AES Teachers, ES and AES Pupils and ES and AES Parents, and the European Commission. The Task Force also worked on the 'Guidelines for the Baccalaureate session 2021' (2020-10-D-74-en-1) which were approved by the Board of Governors at its meeting in December 2020.

On 15 February 2021, following the decision of the Chair of the European Baccalaureate session, all the stakeholders were informed that the 2021 session of the European Baccalaureate would consist solely of five written examinations; the three oral examinations had been cancelled. As a result of this decision, the final mark for the 2021 European Baccalaureate would be calculated as follows: $50\%C (20\%A + 30\%B) + 35\%W + 15\%O$, where O is a replication of the A mark. This decision was a result of several analyses provided by the EB Unit and its implementation (inter alia: informing the schools, adapting the SMS) was also in the hands of the EB Unit.

Other documents prepared by the EB Unit in light of the COVID-19 pandemic:

- 2020-10-D-74-en-2

TASK FORCE 'Preparation of the European Baccalaureate session 2021'– 'GUIDELINES for the Baccalaureate session 2021', approved by the December 2020 Board of Governors

and

- 2021-03-D-38-en-2

REPORT of the TASK FORCE on the 'Preparation of the European Baccalaureate 2021', approved by the April 2021 Board of Governors, endorsed by the President of the European Baccalaureate 2021 session, Prof. Marie-Danièle Campion.

The EB Unit assisted also the EB Chair in preparing the decision concerning the possible moderation of the final EB mark (including monitoring of the situation in all the schools, analysis of the final marks of the EB 2021 in comparison to previous regular EB sessions (2019 and earlier).

The EB Unit analysed 30 requests based on Article 13 of the Arrangements for implementing the regulations for the European Baccalaureate, stating that candidates may be allowed to sit for an additional written examination for an optional subject and the conditions therefor. 27 requests were accepted, 6 candidates withdrew their request before the examinations. Therefore, 21 additional written examinations were taken under Article 13 at the 2021 EB session.

The EB Unit prepared the Viatique platform, which was being used for the fifth time (including its partial use for the September session of EB 2020) in order to correct the scripts of the European Baccalaureate 2021 session online. The platform (under constant supervision of the EB Unit) is used for the following elements:

- correction of the scripts
- follow up of the corrections for inspectors
- management of third corrections
- viewing the scripts in schools
- details of viewings of the scripts on the screen
- administration panel

In 2021, Viatique was also used by the 13 European Schools and 1 Accredited School in order to correct the long Pre-Baccalaureate examinations of the 2020-2021 session. The schools decided to digitalise all their examinations to be corrected online (scientific and literary subjects). This additional task was also supported by the EB Unit.

Every year the EB Unit is also responsible for organising the external audit (university observation) for some of the examination papers. For the 2021 European Baccalaureate session, the following examination papers were audited externally and were found fit for purpose:

- L2 French
- Biology
- Chemistry
- Philosophy
- Mathematics 3P
- Mathematics 5P
- Physics

The European Baccalaureate examinations are drawn up by the secondary cycle inspectors, assisted by teams of external experts. For the 2021 EB session, 176 experts participated in the drafting of around 300 examination papers (150 main papers and 150 reserve papers). Each examination paper was accompanied by suggested answers, assessment criteria, marking instructions and marking grid. The EB Unit provides constant support to all the secondary inspectors and experts (including issuing invitations, booking meeting rooms/organising online meetings, dealing with payments, calculating costs) and helps with the layout of the examination papers.

The EB Unit is responsible for the printing and distribution of the examination papers to the schools. Printing and shipping are done by external companies, but the examination papers are packed by the staff of the EB Unit at the OSG premises.

The EB Unit organised 11871 written examinations and 7110 oral ones in 2021 (which required the participation of 288 correctors and approximately 190 oral examiners, although the oral examinations were eventually cancelled). Out of 11871 scripts, 492 scripts were submitted for a third correction, another process coordinated by the EB Unit. The main and first reserve session took place in June, the second reserve session in September.

Article 15 and Annex IX of the Arrangements for implementing the Regulations for the European Baccalaureate permit candidates with special educational needs to apply for special arrangements for sitting their examinations. This procedure is organised by the EB Unit, who serve as a link between the schools and the inspector responsible for the special arrangements. For the 2021 EB session, appropriate arrangements were made for 177 candidates.

The EB Unit has also handled 27 administrative appeals (12 resulting from the Pre-Baccalaureate examinations and 15 from the main session of the Baccalaureate examinations), offering support and assistance to the Chair of the EB session. Two of the appeals were also placed as contentious appeals, which required the additional support of the EB Unit for the legal services in preparing the file.

More can be found in the document 2021-07-D-1-en-5 Report on European Baccalaureate 2021 approved by the Board of Governors in December 2021 (available here: [2021-07-D-1-en-5.pdf \(eursc.eu\)](#)).

In 2021 the EB Unit underwent an audit by the Internal Audit Service from the European Commission which led to 5 recommendations and an action plan on which the EB Unit together with other colleagues work in the next few years. For further information please see chapter *Results of internal and external audits*.

The second half of the year was dedicated to the preparation of the 2022 European Baccalaureate session. 2420 candidates are currently registered for a total of 12156 written examinations and 7260 oral examinations. More detailed information will be provided next year after the session is over.

Achievement of the pedagogical objectives (2020/21 and 2021/22 school years)

Priority 1	Implementation of the new marking scheme
Main steps	<p><u>2020/21 school year:</u></p> <ul style="list-style-type: none"> • Analyse S5, S6 and S7 results on system level (first/second semester) in comparison with the results of the same cohort in previous years. • Share these findings with stakeholders in the Boards of Inspectors, the Joint Teaching Committee and the Board of Governors. <p><u>2021/22 school year:</u></p> <ul style="list-style-type: none"> • Analyse results of the marking system on system level in comparison with the results in previous years, paying special attention to years S5-S7. • Share these findings with stakeholders in the Boards of Inspectors, the Joint Teaching Committee and the Board of Governors. • Provide guidance to school for the school level analysis: define minimum criteria for analysis (distribution, fail rates, comparison between subjects and sections considering the statistical considerations, such as the size of cohort). • Ensure sharing of best assessment practices that ensure competence-based assessment. Collect and share examples for different forms of formative assessment.
Achievements	<p>The results of the EB examinations in 2021 were influenced not only by the introduction of the new marking system, but unfortunately also by the ongoing COVID-19 pandemic (resulting in online classes – to a variable extent, depending on the location, a prolonged period of enormous stress, cancellation of the oral examination etc.), which makes it difficult to draw conclusions.</p>

	<p>The general conclusion is that the NMS did not negatively influence the marks of the pupils as the EB results were very much comparable to previous years, but analysis must also be continued in the years to come. The same is true for the lower cohorts (S5 and S6).</p> <p>The inspectors have prepared the NMS annexes to the subject syllabuses, which ensures that the assessment is driven by common and harmonised criteria (matrices, sample papers and marking schemes).</p>
Result of performance indicators	<p>2020/21 school year:</p> <ul style="list-style-type: none"> • Comparison of S7 Bac exam results: Due to Covid19 and the different conditions under which teaching and exams took place in school year 2020/21 statistical data are not comparable and therefore not displayed here.
Further necessary steps	Continue observation and analysis of the situation with regard to the results.

Priority 2	Implementation of the recommendations of the educational support evaluation report and implementation of the action plan educational support and inclusive education
Main steps	<p><u>School year 2020/21:</u></p> <ul style="list-style-type: none"> • Revision of the Educational Support Policy. • Initiate the revision of Procedural document - Educational Support Policy Procedural Document. • Initiate the revision of the Role and Duties of Psychologists in the European Schools. • Initiate the analysis of budget allocation reported in the statistical report. <p>From the Action Plan Educational Support and Inclusive Education:</p> <ul style="list-style-type: none"> • Concrete needs for training in inclusive education are mapped, a training policy is developed and a dedicated budget is set up. • Support schools by providing material on raising awareness on inclusive education. • Ensure competences to provide reasonable accommodation for individual needs. • Personalised support: Ensure that the schools adapt their policy in accordance with the needs of the children within their given autonomy. • Create a harmonised chapter dealing with Educational Support needs in all enrolment forms of the different schools. • Collect/Develop/Make available comprehensive tools for early

	<p>identification/pedagogical diagnostics harmonised across the system.</p> <ul style="list-style-type: none"> • National Inspectors agree to act as first point of contact with respect to transfers. • Schools share best practices with respect to transfers. • Develop a comprehensive Accessibility Policy with clear standards, recognising the differences between existing national standards. • Provide guidance to the schools on how to prevent barriers by adopting measures that ensure the right to accessible education and full and equal participation of all pupils. • Identify areas for common market in order to establish a procurement policy to purchase accessible teaching and assistive material. • Identify existing difficulties in transition from Primary to Secondary Cycle and make concrete proposals on how to ensure a successful transition. • Contract an external evaluation in 2021 with the purpose of assessing the implementation of the European Schools' Action Plan adopted by the BoG in April 2019, including any outstanding issues, and issuing recommendations to the BoG. <p><u>School year 2021/22:</u></p> <ul style="list-style-type: none"> • Finalise the revision of the Educational Support Policy Procedural Document • The roles and duties of Psychologists are clearly defined and a minimum ratio of psychologists/pupils is established. • Finalise the analysis of budget allocation to Educational Support. <p>From Action Plan Educational Support and Inclusive Education:</p> <ul style="list-style-type: none"> • Establish a procurement policy to purchase accessible teaching material and assistive material. • Follow up the report of the External Evaluation of the Action Plan. • Start the analysis of concrete barriers to the curriculum for pupils with special educational needs. • Discuss possibilities to the flexibility of the curriculum in the context of the Educational Support Policy WG and the Pedagogical Reform WG. • Map the situation in Member States related to leaving certificates in S5.
Achievements	<p><u>In the School year 2020/21 and 2021/22:</u></p> <ul style="list-style-type: none"> • The Educational Support Policy was revised. • The revision of Procedural document was finalised in February 2022. • The revision of the Role and Duties of Psychologists in the European Schools was initiated and the final document, including a minimum ratio of school psychologists/pupil, will be submitted to the Board of Governors in April 2022. • The analysis of budget allocation reported in the statistical report was initiated

	<p>in the school year 2020/21 and will be presented to the BoG in April 2022.</p> <p><u>From the Action Plan Educational Support and Inclusive Education 2020/21:</u> Completed actions:</p> <ul style="list-style-type: none"> • A training policy was approved in November 2021, including a dedicated budget. • The training Policy includes specific measures regarding raising awareness on inclusive education and ensuring competences to provide reasonable accommodation for individual needs. • An External evaluation was commissioned to the European Agency for Special Needs and Inclusive Education in February 2021 with the purpose of assessing the implementation of the European Schools’ Action Plan adopted by the BoG in April 2019, including any outstanding issues, and issuing recommendations to the BoG. • A comprehensive Accessibility Policy with clear standards, recognising the differences between existing national standards was developed and approved by the BoG in December 2021. • The Accessibility Policy provides guidance to the schools on how to prevent barriers by adopting measures that ensure the right to accessible education and full and equal participation of all pupils. <p><u>Partially achieved:</u></p> <p>Comprehensive tools for early identification/pedagogical diagnostics harmonised across the system are being collected/developed and will be made available as from October 2022.</p>
<p>Result of performance indicators</p>	<p><u>School year 2020/21 and 2021/22:</u></p> <ul style="list-style-type: none"> - All actions planned for the school year 2020/21 were finalised. - All actions planned for the School year 2021/22 have already been finalised (1) or are expected to be finalised in April 2022 (2) . <p><u>From the Action Plan on Educational Support and Inclusive Education</u> Number of implemented recommendations in comparison to number of recommendations:</p> <p><u>Of the 13 actions planned for 2020/21:</u> 10 were achieved, 1 was partially achieved and 2 were not achieved. These three actions are planned to be developed in the school year 2021/22.</p> <p><u>Of the 5 actions planned for 2021/22:</u> 1 has already been started 4 are planned to be started as from April 2022.</p>
<p>Further necessary steps</p>	<ul style="list-style-type: none"> • <i>Personalised support:</i> Ensure that the schools adapt their policy in accordance with the needs of the children within their given autonomy. This action has already been started but not completed.

	<ul style="list-style-type: none"> • <i>Create a harmonised chapter dealing with Educational Support needs in all enrolment forms of the different schools, following the adoption of the Procedural Document.</i> • <i>Identify areas for common market in order to establish a procurement policy to purchase accessible teaching and assistive material, following the revision of the Procedural Document.</i>
--	--

Priority 3	Strengthening the digital competence of pupils, teachers and administrative staff (2021-2022 school year)
Main steps	<ol style="list-style-type: none"> 1. Setting up online communities in schools and across schools (system-wide) to support key actors and facilitate communication between them (inspectors, teaching staff). 2. Studying the possible implementation of digital certificates for participants and internal trainers (open badges). 3. Organising training (one or more workshops) for inspectors to get acquainted with online professional communities. 4. Operating and disseminating (i.e. making visible and known) an online calendar for sharing training courses (both internal and external). 5. Sharing teaching ideas (Task Ideas) proposed by ES teachers, under the supervision of the IT PEDDA WG and the PDU, and developing them into fully fledged Teaching Scenarios. Remark: these target the key competences, but most of them also develop digital competence.
Achievements	<ol style="list-style-type: none"> 1. Circa 40 online professional communities created as of January 2021; most of the communities are also open to AES staff, in collaboration with the OSG AES cell; the list is kept up to date on the Pedagogical Development Intranet². 2. An internal discussion was held; external contacts were made; the idea was spread and areas for implementation were identified. 3. No centralised training session was organised, but individual support was provided on a regular basis. The PDU also liaises with teachers who want to help build online professional communities. 4. In collaboration with the IT Unit, a pilot online calendar³ with event registration features was set up, based on an open-source solution (provided by CERN); internal and external events are regularly publicised; the platform is accessible to ES and AES, and to all interested persons.

² <https://eursc.sharepoint.com/sites/PedagogicalDevelopment/SitePages/professional-communities.aspx>

³ <https://indico.esbergen.eu/>

	5. The learning scenario template was approved in October 2022 (2021-09-D-6); this is the first time that the ES have a common template to share learning approaches.
Further necessary steps	<ol style="list-style-type: none"> 1. Cover all subjects and cycles (with the active support of inspectors); increase staff participation; recognise the work of staff managing the online communities; have an active online professional community for inspectors. 2. Develop an action plan in 2022, and create synergies with the European Commission's 'digital credentials' strategy⁴. 3. Upskill inspectors in using MS Teams and in facilitating professional communities related to their responsibilities. 4. Transfer the online calendar and event platform to a server attached to the eursc.eu domain; publish the calendar platform via a link on the eursc.eu website and on the intranets of the schools (potentially their websites as well); extend publication rights to several OSGES staff. 5. Crowdsourcing examples of learning scenarios via the online professional communities and other internal sources, and assist the inspectors in selecting the best examples; disseminate the chosen examples.

⁴ <https://europa.eu/europass/en/what-are-digital-credentials>

D. Quality assurance in administration and finance

Achievement in the ongoing business

1. Budget of the Office of the Secretary-General

The final budget for the Office of the Secretary-General for 2021 was EUR 15,165,429, of which EUR 13,792,154 were paid in 2021.

Expenditure relating to seconded staff in 2021 was slightly lower than in 2020, mainly due to the period when the post of Deputy Secretary-General was vacant. Expenditure relating to administrative and ancillary staff rose substantially in relation to 2020 levels. The corresponding 15.4% increase can be explained by the filling of a number of new posts in 2021 at the Office of the Secretary-General, mainly in the newly formed Internal Control Unit.

Overall, expenditure relating to staff in 2021 was EUR 8.8 million, which is 12.9% higher than in the previous year. A salary increase of 0.7%, effective from 1 July 2020, was paid to seconded staff, and an increase of 2.0% was paid to administrative staff in accordance with Belgian labour legislation in 2021.

As regards other administrative expenditure, attention should be paid to the significant increases in building-related expenditure (13.8%) and ICT expenditure (14.6%). As regards the former, the increases can be accounted for by the work that was undertaken to bring the server room into compliance with the necessary safety standards. The increase in ICT expenditure corresponds to the investment in the development of the Human Capital Management solution used for the calculation of the salaries of all seconded staff.

The budget item 'OSG' includes a number of components relating to activities which are carried out for the benefit of the European School system as a whole. The main components are translation of documents for the different committees and interpretation services; reimbursement of costs relating to meetings of the Board of Governors, Budgetary Committee and Boards of Inspectors; expenditure relating to the conduct of European Baccalaureate examinations and litigation costs, as well as costs relating to payment of experts. Budget implementation in 2020 and 2021 was significantly lower than usual due mainly to the circumstances of the COVID-19 pandemic in which the European Schools operated. Indeed, many meetings took place remotely and therefore generated significant savings in travel costs. The cost of the Baccalaureate is worth underlining, as most of the work relating to preparations and corrections was done by video conference.

Miscellaneous administrative expenditure includes staff mission expenditure, office equipment and supplies, training of administrative and ancillary staff, telephone costs and expenses relating to internal meetings. Those costs were also lower than usual in both 2020 and 2021 due to the pandemic, with most missions and training courses having been cancelled.

Finally, pedagogical expenses include reimbursements relating to the pedagogical training courses which are organised by the inspectors. These expenses also declined considerably – by no less than 80% – as a result of the pandemic.

	2020	2021	% var.
Expenditure related to seconded staff	1,147,677	1,126,308	-1.86%
Expenditure related to administrative and ancillary staff	6,671,943	7,700,148	15.41%
Subtotal, Staff-related expenditure	7,819,620	8,826,456	12.88%
Buildings	1,108,819	1,261,294	13.75%
ICT	1,519,609	1,741,079	14.57%
OSGES	1,581,522	1,684,181	6.49%
Miscellaneous administrative expenditure	266,986	272,774	2.18%
Subtotal, Other administrative expenditure	4,476,936	4,959,328	10.77%
Pedagogical expenditure	32,791	6,370	-80.87%
Total	12,329,347	13,792,154	11.86%

2. Human Resources

It is useful to recall that since 2013, the Human Resources Unit (HR Unit) is not only in charge of the management of human resources within the OSG, but also of a certain number of questions relating to human resources of the 13 European Schools (ES).

Following the departure of a staff member in the unit in 2021 and in view of the retirement of another colleague in 2022, the duties of the HR department were reorganised and redistributed among the unit members. In-house training sessions were organised to ensure continuity of service in all circumstances and to bring in more multi-skilling throughout the unit. Unit members were also given particular responsibility in a specific HR domain, including financial and budgetary management in this area (involvement in the management of budget lines relating to the department).

a) Impact of the COVID-19 pandemic

There were several twists and turns due to the health situation in 2021. A number of colleagues tested positive had to self-isolate. Others were unable to work, which had an impact on workload.

In addition, the HR Unit took over the management of vaccination campaign and worked closely with the European Commission to enable staff members of the OSG and the five schools in Belgium to participate in the vaccination campaigns of the European Commission..

Remote working was mandatory up to May 2021. Only staff members whose presence was absolutely necessary were authorised to be present in situ. The HR Unit issued memos to staff members informing them of the adapted remote working rules and guidelines on staying well during the pandemic while working from home. Some flexibility returned in June 2021, when 20% of the workforce were allowed to work in situ. This percentage rose to 30% in July and to 50% in October. In line with the arrangements for staff of the European Commission, remote working from abroad was allowed for a maximum of ten days in connection with annual leave during the summer and Christmas holidays to enable staff members concerned to spend more time with their family.

Although the alternation between work in situ and remote working was successful, it did have consequences.

Due to the health situation, some periodic statutory evaluations of administrative staff at the OSG were conducted remotely in 2021.

As regards the evaluation procedures for seconded teachers, by means of a Memorandum issued to inspectors on 1 November 2021 (doc. 2021-11-M-1-en-1/AB) the Board of Governors decision of October 2020 was extended for the school year 2021-2022, which meant that statutory evaluations of

seconded teaching staff could continue to take place remotely where required by the COVID19 pandemic.

However, with regard to evaluation procedures for locally recruited teachers, which were suspended or cancelled in the second semester of the 2019-2020 and the first semester of the 2020-2021 school year, and in which the HR Unit is involved at the level of central coordination, it was decided to organise them - where possible - *in situ*.

Since 2021, the Central Planning Committee (CPC), a new working group set up by the Joint Teaching Committee at its February 2021 meeting, is in charge of scheduling the various activities of inspectors, including evaluation missions of locally recruited teaching staff. The HR Unit is involved in disseminating to the schools the decisions taken by the CPC presented in the form of a calendar containing the dates of evaluation missions and the names of the inspectors appointed for each mission. Under normal conditions, i.e. if there were no COVID-19 pandemic, HR Unit involvement in this process would be quick and easy, but the pandemic hit the procedure hard and hugely increased the workload for HR Unit (numerous withdrawals of inspectors from participation in missions, searching for replacement inspectors).

Finally, also the organisation of selection procedures for executive functions in the schools was affected by the sanitary crisis, particularly during the first half of 2021, when interviews with applicants had to be organised remotely via MS Teams. However, the second half of 2021 brought some changes and interviews *in situ* could be resumed for seconded executive functions in compliance with the health measures put in place by local authorities.

b) Recruitment procedures

Like in previous years, recruitment of new OSG staff members and school management staff constituted a significant proportion of the Unit's work in 2021.

The number of seconded staff positions has not changed in the OSG in 2021, compared to 2020. Nevertheless, there were changes in the positions of Secretary-General and Deputy Secretary-General. Following the departure of the Secretary-General appointed in 2016, the serving Deputy Secretary-General was appointed Secretary-General at an extraordinary meeting of the Board of Governors in August 2021. The newly appointed Secretary-General acted as Deputy-Secretary-General ad interim until the end of 2021. At the meeting of the Board of Governors in December 2021, the position of Deputy Secretary-General was assigned to the Director of the European School Brussels IV with effect from 1 January 2022.

Administrative and ancillary staff (AAS) rose, from eighty-two members at end-2020 to eighty-five members at end-2021 (including temporary staff).

In total, fourteen AAS members were recruited in 2021.

Five of these recruitments were for temporary positions, including one position (native English speaker expert and coordinator) approved by the Board of Governors in December 2020. The other temporary positions aimed to strengthen certain services such as the Central Enrolment Authority (CEA) for the development of an online enrolment form or the SAP cellule for a project linked to the replacement of the currently used salary calculation tool for seconded staff members. Staff were also recruited to support temporarily the Data Protection Officer of the OSG and the ICT system sub-unit to handle the increased workload.

The HR Unit also conducted thirteen procedures to recruit executive staff for the thirteen schools. Specifically, these included two Directors, six Deputy Directors for the Nursery/Primary and Secondary Cycles and three Deputy Directors for Finance and Administration. Apart from the above, the HR Unit launched and took part in a recruitment procedure for the position of Assistant Deputy Director for the Primary cycle.

The HR Unit also drew up new guidelines for the selection procedure for locally recruited Deputy Directors for Finance and Administration, applicable from September 2021 (doc. 2021-06-D-29-en-1). The new guidelines were already used in two recruitment procedures in 2021. In addition, the HR Unit coordinated the process for creating seconded teaching posts in the thirteen schools for the 2021-2022 school year as well as preparations for the 2022-2023 school year.

Finally, the unit examined and determined the relevant professional experience for eighty-six newly seconded teachers and five newly recruited members of the managerial staff.

c) Training

In 2021, the Office offered various training courses to its staff members, including via the EU Learn platform based on a service level agreement with the European Commission. The HR Unit not only collected the needs and accompanied its employees in their choices of training courses, but also ensured close administrative follow-up while managing its budget in accordance with the internal financial procedure. Within the OSG, the trainings chosen in 2021 concerned: public procurement management, Excel, project management, data protection and internal audit. One member of the HR Unit has been trained as an in-house Prevention Adviser.

The ICT and Statistics Unit organised its own technical training for its employees. However, the HR Unit contributed to organise trainings on the SAP software, efficient document management in Microsoft Teams, communication and project management for the ICT team.

Some OSG staff members acquired linguistic skills through language courses. These were in particular English, French and Dutch classes.

The EU Learn platform also offers free online courses which are popular with the employees.

The HR Unit is particularly involved in projects to improve the training management process for the Office and for the Schools. In collaboration with the Internal Control Capability Unit and the Deputy Directors for Finance and Administration, the HR Unit was involved in drafting a coherent training policy applicable at the OSG and the Schools from 1 January 2022. To effectively meet its employees' requirements, a member of the HR Unit also undertook training in managing the EU Learn platform and a new training project on the LinkedIn platform, accessible via EU Learn. The Accounting Unit provided from his side a training on budgetary management.

Over the year, the HR Unit created over seven hundred and seven accounts enabling all OSG and ES staff members to access the EU Learn platform. The HR Unit also registered teachers from both Luxembourg Schools on the platform and helped them with language courses. The Unit was also responsible for handling technical problems of users.

In total, Human Resources approved over seven hundred and thirty-nine hours (thirty-one days) of training for OSG staff members in 2021.

d) Participation in working groups

The HR Unit also took part in a number of working groups.

In 2021, the AAS WG met seven times and focused on preparing a proposal document for the Board of Governors on how to address identified issues related to the AAS Service Regulations. The introduction of the “Single Spine” salary scale in 2020 had some consequences, which required a review of the new system. This included the unequal treatment of employees already in the system before 2020 compared to new employees, whose professional experience is recognised whereas that of employees already in the system is only partly recognised. The AAS WG also had to review the integration of some categories of administrative staff in the Single Spine. Moreover, the salary scale for the European School Varese was reviewed and also the rules on extra hours established in Article 17 of the Regulations were reviewed. Finally a proposal to modify the rules governing internal recruitment procedures within the European School System was discussed. The latter proposal was approved by the Board of Governors at the meeting in December 2021. All other proposals will be further discussed and presented to the Board of Governors in April 2022 for final approval.

The Joint WG comprising representatives of seconded staff and teachers met once in 2021 to finalise the recommended *Bullying Policy for European School staff*. This working group will continue in 2022 to finalise the section on delicate and stressful situations such as serious accidents or the death of a member of the school community.

Following a mandate given by the Board of Governors in 2019, the Joint WG also met several times to evaluate the 'Attractiveness package' for members of the teaching staff and provided the Board of Governors in April 2021 with a detailed evaluation report.

This report was the basis for a new mandate of the Board of Governors, to provide the Board with concrete proposals for a further improvements of the Attractiveness Package by December 2021 or April 2022 at the latest.

Following this mandate, the Joint Working group met several times during 2021 to provide the Board in December 2021 with initial draft proposals. These proposals will be further developed and - when finalised –submitted to the Board of Governors in April 2022 for approval.

e) Health insurance

The Sickness Insurance Fund management committee met just once in 2021 to examine specific questions relating to the Sickness Fund regime. The financial statements of the Joint Sickness Insurance Scheme for the European School System for the year 2020 were presented by representatives of the Office for the administration and payment of individual entitlements (PMO) and the impact of the COVID-19 pandemic on the current state of the accounts was raised.

The proposed Service Level Agreement (SLA) between the Office and the European Commission has not made significant progress since 2020. It is still in preparation and should be finalised in the first half of 2022.

As a reminder, this SLA will include the legal basis for the cooperation and services provided by the EC within the framework of the Joint Sickness Insurance Scheme for seconded staff in the European School system.

As in the previous year, in October, the HR Unit, in collaboration with the PMO, organised training session on health insurance and membership to the Sickness Insurance Scheme for new seconded staff who started working from September 2021. The contact persons appointed by each school to handle sickness insurance issues took part, as did some directors. In total almost 140 people took part in the training session, which is 30% more than in 2020. The session was highly praised by all attendees.

f) Other HR activities

In 2021, well-being at work was a priority for the OSG. An Internal Prevention Adviser was appointed and trained during the year. The HR Unit intervened several times in issues relating to conflict resolution, workload and the reintegration of colleagues after a long-term illness. The Internal Prevention Adviser was involved in Covid communications at the OSG and in the coordination of the booster vaccination for staff at the five European schools in Belgium and at the OSG by the Medical

Service of the European Commission. She worked with the External Prevention Adviser to prepare an awareness-raising session among management on psychosocial risks in the workplace. She drafted the Annual Report of the Internal Department for Prevention and Protection at Work (SIPPT) for 2020, drew up draft evacuation procedures (to be finalised in 2022) and, in collaboration with the Assistant HR Building Manager, helped prepare fire safety procedures for the IT server room.

g) Building management

The assistant in charge completed the daily tasks necessary to ensure OSG facilities work properly (3,760 m²). In addition to his daily tasks, he focused on the following objectives in particular:

- Coordination of the relocation of various units following the redevelopment of OSG offices on the second floor.
- Coordination of the fitting-out of additional offices leased on the third floor of the building;
- Organisation of mandatory five-year fixed wire testing for low-voltage electrical facilities by an approved organisation and subsequent upgrading of OSG electrical facilities on foot of the organisation's remarks.
- Installation of 3 water fountains connected to the urban water network to replace the old fountains and achieving an OSG target related to the reduction of plastic and the transportation of water containers and lower costs (-48%).
- Upgrading OSG premises in line with health guidelines issued by the Belgian government in response to the COVID-19 pandemic.
- Documentation on all current contracts and suppliers. This document contains:
 - Details of supplier activities.
 - Contact persons.
 - Reference and duration of current contract.
 - Budgetary details of the contract.

Provided in response to the request to draw up guidelines to facilitate back-up or handover of building manager.

- In collaboration with the Internal Prevention Adviser, drafting fire safety procedures for the server room.

- In collaboration with the ICT system sub-unit, monitoring of work to raise the false floor of the server room to ensure server cooling.
- After raising the floor, upgrading the fire detection and extinguishing system in the server room.

3. Central Enrolment Authority for the Brussels European Schools (CEA)

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

1. Objectives and priorities for enrolments for the year 2021-2022

As the Belgian authorities have provided the Schools with a new temporary site in Evere for the start of the school year in September 2021, the Board of Governors decided at its extraordinary meeting on 20 October 2020 that this new site would be attached to the European School Brussels II.

The objective of the 2021-2022 enrolment session was to constitute the initial enrolment of the Evere site, which accommodates the nursery and primary cycles.

With this in mind, following the decision of the Board of Governors of 1 to 3 December 2020, all the language sections open at the European School Brussels II - Woluwe site, could also be opened at the Evere site, provided that there would be enough pupils per class. On the one hand, enrolment applications expressing their first preference for the Evere site were accepted, as long as the sections and year groups requested were open there.

On the other hand, all new enrolments, whether joint or for only one pupil, in the sections and year groups opened on the site were automatically directed to Evere, unless a priority criterion was met (grouping of siblings, return from a mission or study trip and special circumstances). For this purpose, new pupils were enrolled up to the limit of 30 places/class available on the Evere site.

For the sections and year groups that could not be opened at the Evere site, pupils were enrolled for 20 available places per class in the nursery and primary cycles and 26 in the secondary cycle, and were distributed among the Schools/sites according to a class structure defined per School.

As regards the temporary site of Berkendael, which is attached to the School of Brussels I and offers facilities for the nursery and primary cycles, the Board of Governors also decided at its meeting of 20 October 2020 to strengthen its integration into the Uccle site. Thus, pupils enrolled in P5 at the Berkendael site, who need to continue their secondary education at another site, could either benefit from their automatic integration into the S1 shift of the DE and FR language sections at the Uccle site, or request a required transfer to the other Brussels School sites. These requests for a required transfer were given priority over new enrolment requests. For P5 pupils enrolled at the Berkendael site in the

LV and SK sections, they were automatically included in the S1 class of the Brussels II - Woluwe site and the Brussels III School respectively, as SWALS pupils.

The enrolment session was organised in two phases, with applicants for enrolment who are working in the European Institutions (or who have a professional activity entitling them to be considered as category I and Eurocontrol pupils - from primary 1 onwards) on 31 December 2020 having to submit their application during the first phase. Due to the health situation, this year applications could also be submitted by e-mail.

Following the examination of the applications submitted in the first phase, the class structure of the Evere site was decided for the 2021-2022 school year and published in a press release on the European Schools website www.eursec.eu.

As for the requests for voluntary transfers authorised without justification of particular circumstances, as long as these do not lead to a duplication of classes, they were accommodated at the Brussels II School - Evere site in the opened classes, language sections and year groups, at the Brussels IV School for the Estonian SWALS pupils attending the Brussels II School and in the framework of the reunion of siblings as defined by the Enrolment Policy.

2. Results of the 2021-2022 Enrolment Policy

The main data on the 2021-2022 enrolment session are as follows:

- 2 779 enrolment and transfer applications were received and dealt with, 2 724 of them being for categories I or II.
- Of the 17 applications received for enrolment of category III children, 3 of these children fulfilled the condition of having a brother or sister already enrolled in a school: one of the applications was cancelled, the other two pupils could be admitted;
- Of the 31 applications for the enrolment of children of NATO civilian staff, 24 pupils were admitted to the schools.
- Of the 7 applications for the enrolment of children of UN international civil servants, 2 pupils were admitted to the schools.
- **In total, 1 841 new pupils were accepted in the Brussels Schools at the beginning of the 2021-2022 school year in September 2021, breaking down as follows:**

Brussels I – Uccle Site	Brussels I – Berkendael Site	Brussels II Woluwe site	Brussels II Evere site	Brussels III	Brussels IV	TOTAL
331	120	426	282	332	350	1 841

Of the 2 664 places offered, 1 039 involved pupils applying for enrolment in a single language section or with a special priority criterion.

Furthermore, of those 2 664 places offered, only 2 093 were initially accepted, meaning that 21% of enrolment applications (i.e. 571) were refused on receipt of the CEA's decision. The majority of the 571 rejected places were allocated to the new site in Evere.

Of the 2 093 places initially accepted, 252 were subsequently cancelled by parents, 125 of which were in the first preference school.

In total, 823 applications were processed without new enrolments, which represents one third of the total number of places offered (31%), as was already the case in 2020-2021.

Of the 110 P5 pupils enrolled at the Berkendael site (Languages 1 DE, FR, LV and SK), a request for a required transfer was made for 41 of them. These requests were all accepted in the school of first preference.

Of the 2 779 applications received for 2021-2022, 75% (2 092) were submitted in the 1st phase. For information, of the 687 applications received in the 2nd phase, 57 were submitted on the basis of force majeure; 31 of these applications were deemed inadmissible.

While enrolments are stabilising in the nursery and primary cycles, overcrowding in the secondary cycle is increasing year after year.

At the start of the school year in September 2021, the situation of each school/site is as follows:

- At the **Brussels I School - Uccle site**, overall enrolment has stabilised, although the secondary cycle continues to increase;
- the **Brussels I School - Berkendael site**, with 840 pupils, has seen a slight decrease in numbers. In addition to the French, Latvian and Slovak language sections in the nursery and primary cycles, satellite classes were opened for the following languages 1s: up to P5 for German, up to P3 for Greek, English and Italian and up to P2 for Spanish;
- At the **Brussels II School - Woluwe site**, enrolment increased slightly, mainly in the secondary cycle;
- the **Brussels II School - Evere site** built up its initial enrolment by welcoming pupils in the English-speaking (up to P1), German-speaking (up to P1), French-speaking (up to P5) and Italian (in the nursery cycle) sections;
- at the **Brussels III School**, which has the highest overcrowding of all the schools, enrolment has been stabilised. However, this stabilisation does not concern the secondary cycle;
- **Brussels IV School** is also overcrowded, mainly in the secondary cycle, although overall numbers have also stabilised.

3. Enrolment Policy for 2022-2023

The growth in the population of the Brussels European Schools at the start of the school year in September 2021 (240 additional pupils compared to an average of 400) was less significant than in previous years.

Even if the number of pupils in the European Schools of Brussels I - Uccle site, Brussels II - Woluwe site, Brussels III and Brussels IV are similar to those of previous years, overpopulation remains a reality for these schools/sites, which are now mainly in the secondary cycle.

Strengthening the population of the new site of Evere is the main objective of the Policy 2022-2023 with a view to limiting as much as possible the overpopulation of the other sites. At the same time, the viability of the nursery and primary cycle classes open at the other sites in the same language sections as those present at the Evere site must be maintained. Thus, non-priority requests in the nursery and primary cycles will be accommodated up to a maximum of 12 pupils in the Schools of Brussels I - Uccle and Berkendael sites, Brussels II - Woluwe site, Brussels III and Brussels IV and up to a maximum of 30 pupils on the Evere site in the language sections and year groups which are open there. These different thresholds at nursery and primary cycles should make it possible in the long term to distribute the number of pupils at secondary cycle in a harmonious way.

In order to encourage the settlement of the Evere site, applications expressing their first preference for the Evere site will be accommodated there. In addition, transfers from other schools/sites to the Evere site will be allowed as well as to the Berkendael site, which still has places available.

For this new enrolment session, applications for enrolment and transfers will be submitted online through the implementation of an enrolment portal. The organisation of the timetable for the submission of enrolment and transfer applications remains the same as in the previous year. Applications from category I and Eurocontrol pupils (from primary 1 onwards), one of whose parents was in post on 31 December 2021, must be submitted in the first phase. The second enrolment phase is reserved for applicants taking up their posts in Brussels as from 1 January 2022, except where they can establish *a case of force majeure* on the basis of documentary evidence or where the pupils concerned are enrolled outside Belgium during the 2021-2022 school year.

The 2022-2023 Enrolment Policy can be consulted on the website of the Office of the Secretary-General of the European Schools www.eursec.eu under *Enrolments/Policy on Enrolment in the Brussels European Schools*.

4. Legal Aspects

Appeals

In 2021, the Office of the Secretary-General handled **95 administrative appeals** and monitored and followed up on 49 contentious appeals. These figures are down compared to 2020 (214 + 99), an exceptional year in many regards, but are similar to previous years, such as 2019, which saw 67 administrative appeals, compared to 107 in 2018. As usual, the most common appeals were against Class Council decisions and Baccalaureate results. These were however far fewer than in 2020, with its record of 136 administrative appeals. This uptick is explained by the special Baccalaureate exam measures required by the COVID-19 pandemic. Thus, with 27 appeals in this area of administrative appeals, we see a normalization of the situation. Another common type of appeal, though stable from one year to another (around 20), comes from teaching staff, involving disputes between Schools and

their seconded or locally recruited teachers. Although the reasons vary, the most frequent is final settlement of the differential adjustment for seconded staff – a source of discontent in 2021 that mobilised Office legal specialists as well as the tax department, whose expertise is indispensable to understanding these cases.

The total administrative and contentious appeals break down as follows by area and decision-making body:

Administrative appeals	Contentious appeals
	37 appeals against decisions of the Central Enrolment Authority (including 3 in interim proceedings) 4 accepted – 27 rejected – 6 withdrawn
27 appeals against Class Council decisions 12 accepted – 14 rejected – 1 withdrawn	4 appeals against Class Council decisions 1 accepted – 3 rejected
0 appeals regarding enrolment applications for schools outside of Brussels	0 appeals regarding enrolment applications for schools outside of Brussels
5 appeals concerning determination of L1 5 rejected	3 appeals concerning determination of L1 1 accepted – 2 rejected
1 appeal concerning choice of L2 1 rejected	0 appeals concerning choice of L2
23 appeals concerning teaching staff, 2 of which lodged by locally recruited teachers 2 accepted – 21 rejected	1 appeal concerning teaching staff 1 rejected
27 administrative appeals against the European Baccalaureate results (15 + 12 for Pre-Bac) 14 accepted (12 of which Pre-Bac) – 13 rejected	2 appeals against the European Baccalaureate results 2 withdrawn
2 appeals concerning pupils with special needs 1 accepted – 1 rejected	0 appeals concerning pupils with special needs
2 appeals against suspension or expulsion decisions 2 rejected	0 appeals against suspension or expulsion decisions

0 appeals concerning payment of school fees	0 appeals concerning payment of school fees
1 appeal against a decision of the Board of Governors	1 appeal against a decision of the Board of Governors 1 rejected
7 appeals not falling under any of the above categories 1 accepted – 6 rejected	1 appeal not falling under any of the above categories 1 withdrawn
TOTAL: 95	TOTAL⁵: 49 (including 3 in interim proceedings)

Current status and future prospects

While the COVID-19 pandemic had a profound impact on 2020, requiring exceptional procedures and emergency regulations, 2021 was less tumultuous in this regard, as prior measures remained in place and life gradually returned to normal, in terms of class attendance.

Though less fraught with disruption, 2021 nevertheless saw numerous legal issues related to the pandemic, particularly on the health standards applicable for both pupils and staff, and the interface between national regulations and decisions taken by the governing bodies of the Schools.

The Schools even received some complaints on these matters, and drafted responses that were as clear as possible, given the complexity of the subject matter. This complexity stems from the international make-up of the Schools, as well as from the variety of employment statuses of their staff members.

In addition to the question about wearing masks, vaccination and quarantines, the Schools also had to deal with HR issues, some of which revived former concerns related to the social rights of locally recruited staff (teachers and AAS) or even the applicable regulations on well-being in the workplace.

These questions, which date back many years, received particular attention in 2021 due to recent changes in Belgian case law and legislation. We may reasonably expect these to remain topical for the foreseeable future.

⁵ This number may not line up precisely with the figure cited by the Complaints Board in its annual report, due to the delay from one year to the next.

In this regard, and in view of upcoming challenges, it is fortunate that a new legal expert has joined the Office of the Secretary-General, particularly in light of the division of his work schedule (50% to support the Legal Assistant, and 50% to support HR), which will enable coordinated management of these cases.

Another work in progress that was a topic of much debate in 2021 is the partnership agreements governing relations between the Schools and their Parent Associations, especially with regard to sharing responsibilities, as Parent Associations are separate legal entities that conduct some of their activities on School sites.

These agreements are justified by the need to ensure that the Schools cannot be held liable for activities that do not fall within their responsibility, budget or risk-bearing capacity.

In 2014, the Schools received a proposed draft agreement in line with the general regulatory framework. Though relatively complete and balanced, this draft unfortunately did not garner the endorsement of the Parents Associations, which largely did not sign on.

Following this, in particular after the internal audit service of the Commission issued a safety and security recommendation to incorporate the special provisions on this topic into the agreements to be concluded, the Schools made several further attempts, but without success.

After some years, negotiations restarted. It was only in 2021 however that the most critical sticking points were identified, highlighting divergent local situations and – in isolated but non-negligible cases – a lack of consensus on the responsibilities that fall, in principle, to the School on the one hand and to the Parents Association on the other.

This requires follow-up and a proposal for specific approaches to obtain adequate guarantees for the Schools, as well as implementation of the recommendation of the internal audit service dating back to 2016.

Finally, regarding the respective roles of the Schools and their Parents Associations, a decision of the Board of Governors of 8-10 December 2021 thankfully defined a new regulatory framework that is both more precise and more liberal, providing the Schools with a broader range of options to manage their canteens.

Achievement of 2021 objectives

1. Objectives common with the Schools

Specific objective 1	<p><u>Update the physical inventory in accordance with the rules of the FR</u></p> <p>According to Article 82 FR (new as of 1 January 2021), an inventory shall be kept for all movable and immovable property in accordance with a template drawn up by the accounting officer.</p> <p>An inspection shall be carried out every three years to ascertain the physical correctness of the entries in the inventory.</p> <p>The objective is to ensure that the School is compliant with this provision.</p>
Main steps	<ul style="list-style-type: none"> • Provide a template for the inventory (OSG). • Perform the physical inspection, if required. • Update entries in the inventory in the SAP accounting software. • Send a copy of the inspection and update to the Office of the Secretary-General.
Achievements	<ul style="list-style-type: none"> • Guidance and a template for the physical inventory were prepared and provided to the Schools. • The OSG performed a check of its physical inventory in 2019 and will therefore perform the next inspection in 2022, in accordance with the regulation.
Further necessary steps	<p>Physical inspection planned for 2022</p>

Specific objective 2	<p>Implement the memorandum on the management of extra-budgetary activities (> 1 year) in accordance with the planned schedule – continued from 2020</p>
Main steps	<ul style="list-style-type: none"> • Support the schools in implementing the memorandum (e.g. with guidance, training and templates). • Adopt the FR to ensure that school trips can be treated as budgetary activities. • Start the call for tender for school trips (to be finalised in spring 2022). • Adopt the memorandum on extra-budgetary accounts (excluding school trips).

Achievements	<ul style="list-style-type: none"> An internal working group developed guidelines to integrate school trips into the budget, which were approved by the BoG in December 2021 (2021-10-D-35-en-2). The proposed changes to the FR, mainly concerning Articles 6, 10, 14 and 19, were adopted at the BoG meeting in December 2021 (doc: 2021-10-D-36-en-4). Preparations for the call for tender started (open procedure for trips of around EUR 5-6 million per year, identification of 6 lots, identification of selection criteria to include language, previous experience, turnover).
Further necessary steps	Current memorandum on management remains in force in 2022. Updated memorandum will be drawn up to enter into force in 2023.

Specific objective 3	To limit the 2021 budget surplus to a maximum of 1.0% of the School's and the OSG's budget (final adopted budget)
Main steps	<ul style="list-style-type: none"> Provide a proper analysis of budget implementation projections in July 2021. Provide a realistic assessment of budgetary needs for amending the budget in September 2021. Closely monitor budget implementation up to the end of 2021, including carry-forward to 2022.
Achievements	Provisional budget implementation for 2021 expenditure is 98.3% of the adopted budget. The estimated surplus from the 2021 budget year is about EUR 200 000, or 1.3% of the OSG's budget for 2021.
Performance indicator(s)	% of budget implementation (actuals compared to final adopted budget).
Further necessary steps	Continue closely monitoring the budget implementation in order to maximise the use of available resources.

Specific objective 4	<u>General Data Protection Regulation: Compliance with GDPR - Implement data protection regulations (General Data Protection Regulation 2018, GDPR)</u>
Main steps	<ul style="list-style-type: none"> Re-launch the completion of the Register of Processing Activities for the Schools that have not complied yet and for the OSG's units. Update the Guide for the Register of Processing Activities. Organise trainings for the Schools' DPOs regarding the use of the Register of

	<p>Processing Activities.</p> <ul style="list-style-type: none"> • Review and publish the data processing activities uploaded by the Schools' DPOs. • Set bi-annual meetings (3 times a year if possible) with the DPOs Network. • Keep data protection on the agenda (quizzes, newsletters, flash news), in collaboration with the DPOs Network. • Re-launch the Health Data WG. • Collaborate with the ICT team regarding SMS access rights. • Draft an amendment to MySchool's contract regarding the hiring of subprocessors. • Renew awareness trainings to OSG's employees. • Draft standard clauses and Data Protection Agreements templates for the Procurement cell. • Assist the CEA/ICT Unit for the set-up of an online Enrolment form for the Brussels' Schools, providing assessment and recommendations.
Achievements	<ul style="list-style-type: none"> • DPOs Network Meeting on February 2021: reminder to the Schools' DPOs about the importance of the Register of Processing Activities (GDPR requirement). • Interviews with HR Unit's employees in the second half of 2021. Corresponding records for the HR processing activities were uploaded in the Register. • Update of the Guide for the use of the Register of Processing Activities, as well as Excel document with inventory of main data processing activities sent to the Schools and organisation of a training for the use of the Register in March of 2021. • Review and publication (DPO Portal - SharePoint) of the data processing activities uploaded by the Schools' DPOs. This review is still ongoing (exchanges with Schools' DPOs are needed to provide further explanations and modifications). • Two DPOs Network meetings were organized (February and June 2021). • Data privacy day-related news and quizzes were sent to the OSG's staff members. Such practice will continue in 2022. • Health Data WG organised in May and June 2021. • SMS access rights: ongoing collaboration with ICT Unit to draft a joint arrangement regarding the use of SMS by the OSG and the Schools. • Amendment to MySchool's contract is no longer needed. • Awareness trainings could not be renewed in 2021. • Draft standard clauses and Data Protection Agreement templates were sent to the Procurement cell. • Enrolment Portal for the Brussels' Schools: (i) General advice to the ACI/ICT Unit for the launching such Enrolment Portal (ii) Data Protection Impact Assessment ('DPIA') carried out in collaboration with the CEA/ICT Unit and

	submitted to the Secretary-General for final decision, and (ii) Privacy Statements were drafted to publish them on the Portal.
Further necessary steps	<ul style="list-style-type: none"> • Schools' DPOs: continue working on the Register of Processing Activities. • OSG: continue working on the mapping of all the OSG's Units' processing activities to record them in the Register. • Renew awareness trainings to OSG's employees in 2022. • Conduct DPIA for the other ongoing projects (i.e.; HCM project).

Specific objective 5	<u>Approve, issue and start implementing the memorandum on the application of security procedures (>1 year)</u>
Main steps	<ul style="list-style-type: none"> • Review, approve and issue the procedures comprising the memorandum on the application of security procedures: <ul style="list-style-type: none"> ○ Access policy ○ Delivery policy ○ Video surveillance ○ Lockdown (Executive Coordinator OSG, Safety and Security Officer OSG in cooperation with the Schools). • Define timeline for implementation; (Executive Coordinator OSG, Safety and Security Officer OSG in cooperation with the Schools).
Achievements	<ul style="list-style-type: none"> • Drafting, reviewing and approving the Access Policy for the European Schools & OSG – Guidelines.
Further necessary steps	<ul style="list-style-type: none"> • Implementation of the Access Policy in the Schools. • Development and implementation of further guidelines mentioned above.

2. Objectives of different units

Specific objective 1	<u>Increase the Attractiveness of the European School system for the teaching staff</u>
Main steps	<ul style="list-style-type: none"> • Analyse the Attractiveness Package for the teaching staff that was approved by the Board of Governors (BoG) in April 2019. • Get a mandate from the BoG to provide proposals for a further improvement of the attractiveness of the system of the European Schools for members of the teaching staff. • Provide the BoG by December 2021 with concrete proposals. • Entering into force of potential measures as of the 2022/23 school year at the latest.
Achievements	<p>Following the mandate of the Board of Governors, an evaluation report was shared with the members of the Board of Governors at its meeting on 13-15 April 2021. The report (doc. 2021-01-D-8-en-4) provided:</p> <ul style="list-style-type: none"> • an up-date on the implementation of the ‘attractiveness package’, • an analysis of the impact of the measures and • a first overview on potential future measures to further increase the attractiveness of the European Schools for members of the teaching staff in a targeted manner. <p>The analysis of the impact of the ‘attractiveness package’ and the overview on potential future measures were based on a survey launched with the 13 European Schools and the national inspectors of all 27 Member States. Moreover, in preparation of the report, also the ‘Joint Working Group’ was consulted. The Board of Governors welcomed the report and mandated the Joint Working Group to further review the package of measures designed to increase the attractiveness of the European Schools.</p> <p>The Joint Working Group met three times to follow-up the mandate and to provide the Board of Governors in December 2021 with preliminary proposals. At their meeting in December 2021, the members of the Board of Governors scrutinised the preliminary proposals for measures designed to increase the attractiveness of the European Schools for members of the teaching staff and mandated the Joint Working Group to provide the Board with final proposals for its meeting in April 2022.</p>
Performance Indicator(s)	<ul style="list-style-type: none"> • Number of seconded teachers increases and comes closer to the target of the cost sharing agreement (65% seconded teaching staff). • Number of qualified locally recruited teachers applying for teaching positions increases. • => The working group still works on the analysis and preparation of proposal and the performance indicators will be available only at a later stage.

Further necessary steps	To finalize the proposals with their budgetary impact and present them to the Board of Governors of April 2022.
-------------------------	---

Specific objective 2	<u>Increase the Attractiveness of the European School system for the administrative staff</u>
Main steps	<ul style="list-style-type: none"> • Analyse the 'Single Spine' and Progression system for Administrative and Ancillary Staff (AAS) already employed within the ES system. • Identify in the AAS Working Group potential shortcoming of the country specific 'Single Spines'. • Identify in the AAS Working Group measures to attract and retain qualified staff. • Provide the BoG by April 2022 with this analysis and potential concrete proposals to improve the remuneration in order to attract and retain qualified staff. • Entering into force of potential measures as of the second semester of 2022.
Achievements	<ul style="list-style-type: none"> • The AAS WG analysed the 'Single Spine' and Progression system and presented its analysis to the governing bodies at the end of 2021 (doc. Ref. 2021-10-D-40-en-2) <ul style="list-style-type: none"> ○ Country-specific shortcomings were identified ○ Measures to attract and retain qualified staff were developed ○ Concrete proposals were presented • The following proposals were endorsed: <ul style="list-style-type: none"> ○ Performance evaluation system ○ Change of the internal recruitment system ○ Amendment of Art. 17.2 and 17.3 of the AAS Service Regulations (overtime)
Performance Indicator(s)	<ul style="list-style-type: none"> • Number of qualified applicants for administrative functions increased. • Number of refusals of the concrete job offer linked to the 'salary package' decreased. • Number of staff members leaving the system due to a lack of attractiveness decreased. <p>=> The WG still works on further proposals and results of quantitative indicators will be available at a later stage.</p>
Further necessary steps	The WG was mandated to continue working on the points with a financial impact and to present updated proposals at the BoG' meeting in April 2022.

Specific objective 3	<u>Develop a training policy for AAS of the OSG and the Schools - continued from 2020</u>
Main steps	<ul style="list-style-type: none"> Finalize the training policy for AAS in the schools and at the OSG. Produce a calendar so as to have training course needs from the HoU/Schools by the end of September, in order to prepare and schedule the training calendar and budget. Revise the way in which training needs are assembled. Define terms of priority according to budget. Explore possible training providers (for common subjects for the whole system, other only OSG). Finalize a training catalogue for the OSG.
Achievements	<ul style="list-style-type: none"> The training policy was finalized in December 2021 and clarifies organizational and budgetary aspects of training management in the OSG and the ES. It is applicable as of January 2022.
Further necessary steps	<p>Although applicable as from the 1st of January 2022, one year of adaptation is still necessary for the following tasks:</p> <ul style="list-style-type: none"> Transmission of the training needs of members of the staff of the OSGES by the Heads of Unit and of members of the staff of the ES by the DDFAs to the OSGES' HR Unit. Conception of a training courses catalogue by the OSGES' HR Unit on the basis of the needs received. Publication of a training courses catalogue by the OSGES' HR Unit for the staff of the OSGES and of the ES. Drawing up of the training plan for each member of the staff of the OSGES by the OSGES' HR Unit and by each member of the staff of the ES BY the DDFAs. <p>Assistance from the OSGES' HR Unit in the choice of training.</p>

Specific objective 4	<u>Completion of the governance re-organisation:</u> <ol style="list-style-type: none"> <u>Clean-up of master data in SAP</u> <u>Validation of accounting system</u> <u>Memorandum on payment procedures</u> <u>Implementation of ex-post controls</u>
<u>Main steps</u>	<ol style="list-style-type: none"> Clean-up of master data in SAP <ul style="list-style-type: none"> Develop a master data management policy (covering vendors, employees and customers). 'Clean' master data of different categories in the SAP accounting system. Validation of accounting system

	<ul style="list-style-type: none"> • Perform second part of the validation (depending on the possibility of using the European Commission's Dimos 5 framework contract). • Complete the accounting system validation cycle (in accordance with the Commission's procedure). <p>3. Memorandum on payment procedures</p> <ul style="list-style-type: none"> • Prepare, discuss and issue a memorandum on payment procedures (reflecting all payments-related changes implemented during the process of re-organising the governance). <p>4. Implementation of ex-post controls</p> <ul style="list-style-type: none"> • Perform ex-post controls in the Schools and the OSG in order to assure the Authorising Officer of the European Schools of the effectiveness and efficiency of the budget implementation.
Achievements	<p>1. Clean-up of master data in SAP</p> <ul style="list-style-type: none"> • Work on the master data management policy was continued but not completed in 2021. The part related to external vendors is almost finished; for customer and employee master data, guidance needs to be drawn up. • The cleaning of vendor master data was continued in 2021, but not completed (unique vendor numbers were inserted for all external vendors and further cleaning of data has been continued). <p>2. Validation of accounting system</p> <ul style="list-style-type: none"> • Work continued on the validation of the accounting system and further improvements were made with respect to the SAP general controls (monitoring of powerful SAP profiles, access to critical SAP IT-functionalities and security parameters). In total, the maturity level has increased slightly. • The EU Commission's Dimos 5 framework contract was not assigned and therefore the the accounting system could not be fully validated in accordance with the Commission's procedure. <p>3. Memorandum on payment procedures</p> <ul style="list-style-type: none"> • The memorandum has been discussed with the relevant colleagues at the Schools (DDFAs and Accounting Correspondents). Its issuance depends on a final technical clarification related to the potential use of debit cards, and on a decision about the potential use of direct debits. <p>4. Implementation of ex-post controls</p> <ul style="list-style-type: none"> • Ex-post controls were performed for the following areas: pre-commitments and validity of contracts, procurement, segregation of duties and recruitment of AAS, LRT and Directors, Deputy Directors. Ex-post controls on educational support and AAS holiday allowances have started but were not completed before year-end.
Further necessary steps	<ul style="list-style-type: none"> • Clean-up of master-data: work on the master data policy and the cleaning of master data will be continued in 2022. • Validation of the accounting system in accordance with the EU Commission's validation cycle will be continued as soon as the Dimos 5 framework contract is available.

	<ul style="list-style-type: none"> • Issuance of the aforementioned Memorandum.
Specific objective 5	<u>To carry out all procurement priorities in full compliance with the Financial Regulation and enter into new contracts for insurance, translation, school furniture and school materials (teaching, sport, science), among others</u>
Main steps	<p>The following calls for tender are to be launched and awarded:</p> <ul style="list-style-type: none"> • Translation services • School trips (to be finished in 2022) • Insurance • Social secretariat • Intermath Platform • School materials (science, sport, teaching, furniture and other technical equipment)
Achievements	<ul style="list-style-type: none"> • Translation services: awarded 12/2021 • School trips (to be finished in 2022): in progress, to be completed in 2022 • Insurance: <ul style="list-style-type: none"> 2 lots awarded 12/2021: <ul style="list-style-type: none"> - Secoded staff accidents - PAS workplace accidents 3 lots not awarded: <ul style="list-style-type: none"> - Material damage: prices not acceptable - General liability: no offer received - Pupil accidents: no offer received • Social secretariat: not awarded: recourse from a tenderer <p>To be awarded in 2022 :</p> <ul style="list-style-type: none"> • Intermath platform: awarded 09/2021 • School materials: <ul style="list-style-type: none"> - Primary school materials: <ul style="list-style-type: none"> 3 lots awarded 05/2021 (BE/Lux, Bergen, Varese) 2 lots not awarded (DE, Alicante): no offer received <ul style="list-style-type: none"> - Sports equipment: awarded 12/2021 • External auditing: awarded 07/2021 <p>NB: the procedure carried out with the supplier Janison (PISA project) must be published in the annual report under point 11.1(b) of Annex 1 to the FR.</p>
Performance Indicator(s)	<ul style="list-style-type: none"> • All prioritized tender procedures were launched (but not all could be awarded due to the reasons described above) • In total the OSG launched 29 tender procedures, 22 were awarded, 4 were not awarded and 3 are ongoing.

Further necessary steps	As accurately as possible, plan the tender procedures to be undertaken, taking into account the priorities of the system and the limited resources available.
-------------------------	---

Specific objective 6	SAP priorities: Implementation of BoG decision regarding the rationalisation of salary payments for seconded staff
Main steps	<ul style="list-style-type: none"> • Kick-off meeting with Steerco in March • Product delivery in July • Tests performed in September to December
Achievements	The project generally went as originally planned during 2021, but the go-live had to be postponed until April 2022 due to a small delay in preparing the manuals, guidelines and training for users, as well as the late delivery of the 'Myworkandme' feature from the service provider.
Performance Indicator(s)	An operational SAP-based platform for calculating the salaries of seconded staff in all schools and the OSG on 1 January 2022.
Further necessary steps	Closely monitoring the roll-out and hypercare phase, including intensive user support.

Specific objective 7	<u>Develop, discuss and issue an anti-fraud strategy of the European Schools</u>
Main steps	<ul style="list-style-type: none"> • Develop anti-fraud strategy (including rules for whistle-blowing) • Share and discuss with management (OSG and Schools) • Issue anti-fraud strategy • If needed, conduct training to responsible staff members
Achievements	The anti-fraud policy of the ES has been developed and was discussed with the Management Team. Issuance foreseen for 1. quarter 2022.
Further necessary steps	Issuance of policy and training, as foreseen in the policy.

3. Objectives related to the AES

Specific objective AES	<u>Improve quality of accreditation and audit process</u>
Main steps	<p><u>Initial accreditation process</u></p> <ul style="list-style-type: none"> Ensuring the use of the templates for presenting General Interest Files (GIF) and Dossiers of Conformity (DoC) <p><u>Audit process</u></p> <ul style="list-style-type: none"> Training of new inspectors, AES Directors and new 'experts' to use the audit toolkit Using the audit toolkit in the audits <p><u>Both</u></p> <p>Regular meetings of the Steering Committee to monitor and analyse the new accreditation and audit processes</p> <p>Mid -term review of the audit toolkit to be carried out by Steering Committee. Possible changes to be presented and approved by the Joint Board of Inspectors (JBI), Joint Teaching Committee (JTC).</p>
Achievements	<p>Executive Coordinator/Accredited European Schools' Cell</p> <p><u>Initial accreditation process</u></p> <ul style="list-style-type: none"> All GIFs and DOCs are presented using the template. <p><u>Audit process</u></p> <ul style="list-style-type: none"> Training of all inspectors – 22nd June 2021. No new experts appointed but previous experts offered a refresher training session – 1st September 2021. Directors offered individual training sessions – accepted by Saarland and Lille. The audit toolkit was used in all the audits that took place between September and December 2021. <p><u>Both</u></p> <p>The steering committee met on 28th January 2021 and 16th March 2021. A mid-term review of the audit toolkit was carried out by the Steering Committee. Possible changes were presented and approved by the Joint Board of Inspectors (JBI), Joint Teaching Committee (JTC) - document 2021-02-D-9, approved by WP-2021/6.</p>
Further necessary steps	<p>Due to pandemic restrictions in 2020, the toolkit was fully used for the first time in 2021. Another review of the toolkit should therefore be carried out, in Spring 2022, by the Steering Committee. Feedback will be requested from the experts, the inspectors and the schools in order to carry out this review.</p>

Financial Management and internal control

1. Set-up of the Financial Management System

SAP Accounting System

With respect to the SAP accounting software, the following was achieved in 2021:

- Follow-up of IAS recommendation 'Blocking of accounts for manual postings';
- Development of the SAP HCM module to be used for managing seconded staff members' salaries; go-live planned for 15/03/2022;
- Training sessions (not formalised) for new Deputy Directors for Finance and Administration;
- Start of the development of a new manual on the MIRO transaction (purchase invoice management).

Segregation of duties

The memorandum issued by the Secretary-General in 2018 was applied. All changes to the segregation of duties table were sent to the Internal Control Capability Unit, which approved them prior to putting the changes into place in SAP.

The SoD sheet is fully compliant with the segregation of duties.

Payments and online banking system

The SAP system is linked to the Isabel online banking system. All payments are initiated in SAP and automatically sent to the online banking system, where two authorised signatories release them (signature 1: OSG Accounting Officer Correspondent/back up OSG Accounting Officer Correspondent; signature 2: Central Accounting Officer or their team).

In 2020, it was necessary to perform a limited number of payments outside SAP (e.g. to pay xxx). As with all other payments, these were signed with two signatures in the online banking software. The OSG registered them in the register of exceptions.

Ex-ante control

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

Simplified model

The SAP system offers the option of delegating from the Authorising Officer to the Verifier (simplified model of segregation of duties). The workflow ends with a secondary verification of the initial verification (4-eyes instead of the usual 6-eyes principle). Prerequisite for the use of the simplified model is a risk assessment and an act of delegation.

The OSG did not set up a simplified model for the year 2021.

Delegation of the Authorising Officer by delegation and by sub-delegation (Article 30.1 and 30.2 FR2020)

The Secretary-General of the European Schools, Mr Giancarlo Marcheggiano, delegated his powers as Authorising Officer for implementation of the budget to the Deputy-Secretary General.

The Deputy-Secretary General further delegated his powers as Authorising Officer by delegation to the Head of the Human Resources Unit, and the Executive Coordinator. They were Authorising Officers by sub-delegation for the following transaction types:

- Authorisation of commitments of expenditure, and validation and authorization of expenditure for an unlimited amount for all items and articles of the section “OSG” of the Budget. The Authorising Officers were more specifically empowered to:
 - Authorise creation of budget documents in SAP
 - Authorise funds precommitments for an unlimited amount
 - Authorise purchase contracts for an unlimited amount
 - Authorise purchase orders for an unlimited amount
 - Authorise FI Invoices in SAP for an unlimited amount
 - Authorise MIRO Invoices in SAP for an unlimited amount
 - Authorise salary postings in SAP for an unlimited amount

- Establishment of sales orders and recovery orders for all items and articles of the section “OSG” of the Budget for an unlimited amount
- Authorisation of deletion of assets
- Authorisation of Employee Master Data in SAP

With the appointment of a new Secretary-General as of 01/09/2021, the powers were sub-delegated once again to the Head of the Human Resources Unit, and the Executive Coordinator.

The delegations remain valid until they are expressly amended or revoked, or until the delegatee ceases to perform his/her duties.

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

The assessment of the Internal Control Standards found that they have been implemented and are functioning to an average extent (assessment of standards: 7/16 green, 7/16 yellow and 2/16 red). (See detailed assessment annexed to the AAR).

The following weaknesses have been detected:

- Continuity of operations: no emergency plan, no business continuity plan to develop recovery strategies;
- Mail and document management: absence of digital back-up solutions, document management policy to be developed;
- Audits: audit recommendations not correctly implemented within the planned deadlines;
- Procedures: the most important and relevant IT processes are not documented.

3. Register of exceptions

The OSG's 2021 register of exceptions contains 13 exceptions related to non-compliance with rules, regulations and procedures.

Six exceptions were linked to procurements. On the one hand, three cases involved failure to comply with Article 54 FR on commitments of expenditure. On the other hand, the procurement procedure was not followed in three cases. More specifically, two contracts were concluded without a tender procedure and one contract was extended beyond the period foreseen in the rules.

Six further exceptions were linked to payments; particularly to late payments, payments made without a purchase order or payments made without validation of the corresponding vendor.

Lastly, one exception was declared in the category Financial and Staff Regulations. Due to the Covid-19 pandemic, a business class flight ticket was purchased for an inspector. The rules state that only economy tickets can be acquired.

4. Risk management

The following table shows the European Schools' top risks and how they changed during 2021.

European Schools' system risks	Feb 2021 assessment	Oct 2021 assessment	Explanation
Unfilled secondment positions (for teachers)	20	20	The % of seconded posts dropped for the first time under 50%. The development is closely monitored and the Enlarged Presidency WG is preparing a new cost sharing agreement.
Difficulties in retaining and recruiting highly qualified and specialized AAS	6	4	Positive impact of the new evaluation and promotion system (single spine) with respect to non-IT related positions.
	20	20	In the ICT field, it continues to be hard to attract qualified staff as there is strong competition for talented IT-professionals.
5th School in Brussels expected for 2019 will not be available before 2028	25	20	Temporary site in Evere opened in September 2021 as an Annex of ES Brussels II with low capacity. Permanent site will not be available before 2028.
Dependence on small number of IT experts	15	12	Small ICT team responsible for all ES ICT services.
Follow-up of audit recommendations and conclusions as thorough as necessary in Accredited European Schools		8	New risk. Limited possibilities for follow-up as schools are part of national systems.
Lack of correct implementation of	8	4	Successfully implemented. Risk under control.

the new marking system			
Proper recognition in the member states of the new marking system	10	8	Every Member State has provided its conversion table. However the conversion created difficulties for the recognition in some member states.
Cyberattack	20	20	Greater number of cyber attacks targeting private and public institutions, and obsolescence of a large number of systems and servers. IT security needs to be strengthened and a proper back-up policy needs to be implemented.
Critical system failure	15	12	Large number of incidents, obsolete hardware and software, lack of available documentation, and dependence on few key staff.

The OSG updates the risks in February and October.

Results of external and internal audits

1. Audits by the Internal Audit Service (IAS)

In line with its 2020 audit plan, the IAS finished auditing the European Baccalaureate (EB) inspections in the ES and issued the final audit report in May 2021.

The IAS concluded that, while overall the internal control system put in place by the Secretary-General on behalf of the Board of Governors to ensure the compliance of the EB session conducted in the ES and AES is **adequately designed and efficient, significant weaknesses exist regarding its effective implementation**. The following five recommendations emerged from the audit. An action plan has been agreed upon and is currently being implemented:

- Appointment of examining board members, experts, and members of staff - Very important (implementation date: 31/07/2022);
- EB ethics arrangement - Very important (implementation date: 31/07/2022);
- Information / IT security - Very important (implementation date: 31/07/2023);
- Processes and procedures for planning, organising and reporting on the annual EB session – Important (Implementation date: 31/12/2022);
- Data and SMS supporting EB organisation in all schools – Important (implementation date: 31/12/2023).

In June and July 2021, the IAS performed follow-up audits of two open recommendations that were marked as 'ready for review' in order to assess the progress made in implementing them. After verification, the IAS concluded that the following recommendation has been adequately and effectively implemented and has closed it:

- Outgoing payments – critical.

However, the IAS concluded that the recommendation related to 'risk management – very important' was not fully and adequately implemented. Efforts were made to fully implement the agreed action plan and the recommendation was once again marked as 'ready for review' in December 2021.

In addition, three other recommendations were marked as 'ready for review':

- Blocking of accounting transactions – important (open since the 2017 audit on SAP controls)
- Coherent training policy – important (overdue since in-depth follow-up audit in 2018)
- Procurement of translation services – important (overdue since in-depth follow-up audit in 2018).

Consequently, five outstanding recommendations from former audits, plus five recommendations from the audit on the European Baccalaureate, remain open at the beginning of 2022. These have been taken into account in our plans for the year.

- Roles and responsibilities of the Parents' Association regarding security – Critical (original implementation date 30/06/2017, revised implementation date 30/06/2022): a new template agreement covering general provisions on safety and security to be discussed with and approved by their respective Parents' Associations was sent to schools in July 2021. Meetings are being held between the OSG, the schools and the Parents' Associations to closely monitor the topic. A report on the implementation status will be presented to the Board of Governors in April 2022.
- Roles and responsibilities of the safety and security committees – Important (original implementation date 31/12/2017, revised implementation date 31/12/2022).
- Roles, responsibilities and tasks on security and/or safety at central and local level – Important (original implementation date 31/12/2017, revised implementation date 31/12/2022).
- Progress in implementing the above two recommendations was slow due to: a) difficulties in filling the post of Safety and Security Officer at the OSG (SSO OSG) and changes; b) the pandemic situation, which made visits to schools impossible; c) fundamental questions as to the applicable law, which have been identified recently but have not yet been resolved. Discussions are underway with the new SSO on how to resolve the issues and move towards implementation.
- Legal advice on the applicable laws and local rules concerning security – Important (original implementation date 30/06/2018, revised implementation date 31/12/2022): progress has been made in drawing up guidelines for a framework access policy. The next planned step is to develop

guidelines for AMOK, followed by camera surveillance and deliveries. These build the basis for security and need to be adopted at a local level.

- Internal repository of documents and underlying document management policy – Important (original implementation date 31/12/2018, revised implementation date 31/12/2022): a sub-working group for ‘document management’ has been created under the simplification working group. An interim report was presented to the BoG in December 2021 for analysis and comments. This is a starting point for further work on the implementation of this recommendation.

2. Audit by the Court of Auditors (ECA)

In 2021, the ECA performed a review of the accounts and internal control systems (recruitment, procurement, payments) in the Luxembourg II (Mamer) and Mol ES and the OSG. The Court’s review of the 2020 consolidated accounts did not find any material errors in the final consolidated annual accounts for 2020. The Central Accounting Officer has not issued any reservations for the consolidated Financial Statements, but has added an emphasis of matter concerning the validation of accounting systems and the Munich School’s remaining liability for the reimbursement of emoluments for seconded teachers.

The ECA highlighted weaknesses in:

- Accounting (weaknesses in calculations of provisions for EB, capitalisation and depreciation of fixed assets and accrual accounting);
- Payment procedures (deadlines insufficiently monitored, duties were not always segregated in the payment workflow);
- Procurement procedures (weaknesses in compliance with competition rules and mistakes in implementing procurement procedures);
- Recruitment procedures (non-compliance with minimum requirements and deadlines for vacancy notices);
- Business continuity related weaknesses.

Various actions have already been taken by the OSG and the schools to tackle the identified weaknesses and implement recommendations:

- Accounting: an accounting manual has been developed and issued to be used from January 2021; as for employee benefits, a new SAP module named HCM (Human Capital Management) is currently under development to manage seconded staff salaries in SAP for all schools and the OSG;

- Payments: guidance on SOD tables was updated in 2021; guidelines to open vendor clearing and on accounts payables were issued in June 2021; and a new reporting system is now in place for payments made under exceptional circumstances;
- Procurement: the shared procurement portal now presents all Framework Contracts as well as a file containing all the contracts entered into by the OSG;
- Recruitment: during 2020, guidelines were issued for: a) the recruitment of temporary AAS (document reference: 2020-07-D-21); b) Service Regulations for Locally Recruited Managerial Staff (document reference: 2020-04-D-23); c) Memorandum (2021-08-M-1); and d) Guidelines for the selection procedures of locally recruited DDFAs (2021-06-D-26);
- Business Continuity: the ICT unit has already put in place a first version of an ICT Disaster Recovery Plan, which needs further development and refinement.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER (BY DELEGATION)

ARTICLE 33 FR 2020

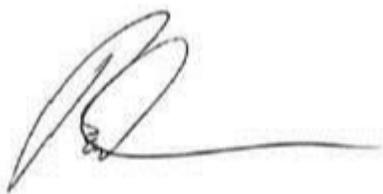
I, the undersigned, Andreas BECKMANN,
Secretary-General of the European Schools,
in my capacity as **AUTHORISING OFFICER BY DELEGATION from 1 January until 31 August 2021 and AUTHORISING OFFICER since 1 September 2021 for the Office of the Secretary-General,**

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

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:
none]



(signature)
Brussels, 17/02/2022

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



ANNEX – ASSESSMENT OF IMPLEMENTATION OF ICS

***Assessment of the implementation of the
Internal Control Standards per
31.12.2021***

Office of the Secretary-General of the European Schools

Explanation:

The assessment of the Internal Control Standards is an important element of the preparation of the Annual Activity report and the included declaration of assurance. It helps the school decide whether it needs to include a reservation in its declaration of assurance or not.

This template shall help you to perform the assessment of the implementation of the Internal Control Standards in your in the OSG. Each standard is assessed separately. Please proceed as follows:

- 1) Read the definition of the standard.*
- 2) Answer all questions (Operational Effectiveness Guidance) to reflect upon the different areas and aspects of each standard with yes or no (y/n)⁷.*
- 3) Describe how you have implemented the standard. Describe what you have done / what is in place. Link to any relevant documents (Description of implementation in OSG).*
- 4) Identify gaps and weaknesses. Describe what is missing / outstanding or not covered in current implementation (Identified gaps and weaknesses).*
- 5) Define the action you plan to take to close the gaps or address the weaknesses in 2021 (Action plan for 2022).*
- 6) Based on your answers, the gaps and weaknesses, assess overall compliance with the standards: green = fully implemented, yellow = partially implemented, red = not implemented. Colour the field at the top right underneath 'Assessment' in the respective colour.*
- 7) Prepare a summary conclusion. You will find proposals for summary conclusions at the end of this document, but you may also find your own wording.*
- 8) Add the summary conclusion to the AAR and attach this assessment as an annex.*

For the decision whether a weakness requires a reservation in your declaration of assurance you need to assess the possible financial impact of the weaknesses.

*The European Schools have defined a threshold of < 1% of the school's budget. This means that if the possible financial impact of the identified weaknesses (accumulated) remains under 1% of the school's budget, you **do not need** to include a reservation. Nevertheless, you may point out that you have identified certain shortcomings and weaknesses.*

⁷ *If there is more than one question in one point and the answers are different (some questions are yes and others no) you can specify the operational effectiveness of the second and consecutive questions in the description box.*

I.Mission and values

1. Mission statement				Assessment
<p><i>The Secretary General (SG)/Deputy Secretary General (DSG) and each Director shall have an up-to-date mission statement, which is linked to the overall mission of the European Schools and made known to all staff.</i></p>				Yellow
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
1.1. Is the OSG/School's mission statement up-to-date and comprehensive?	Y	A short mission statement of the OSG is available on the ES official website and in the multi-annual and annual plan of the OSG.	Only principles and aims of the OSG are available. A comprehensive and up to date mission is missing.	Discuss the need and ways to establish a comprehensive and updated mission statement for the next couple of years.
1.2. Does the mission statement answer the question: why do we exist?	Y	The purpose of the OSG is included in the mission statement.		
1.3. Does the mission statement answer the question: how do we fit into the European Schools system?	Y	See above		
1.4. Is the mission statement available to all staff members?	Y	The staff members are all informed about the website where they could find the mission statement.		Continue raising awareness about the mission of the OSG.
1.5. Has the updated/latest version of the mission statement been communicated to all school community?	N	The mission statement remained unchanged for years.	Discussions are needed to update the mission statement	To improve the communication of mission statement once it has been updated.

2. Ethical and organisational values				Assessment
<p><i>Management and staff are aware of and share appropriate ethical and organisational values and uphold these through their own behaviour and decision-making.</i></p> <p><i>Management establishes appropriate guidelines covering the reporting of suspected improprieties and communicates these to all staff (whistle-blowing guidelines).</i></p>				Yellow
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
2.1. Is the staff sufficiently aware of the existing guidelines on ethics and security for the European Schools?	Y	Guidelines on ethics and integrity of 2013 are still into force. They are published on the ES official website.	Staff members are not always aware of the guidelines.	Improve the awareness of the guidelines to all staff members, especially to newly recruited staff.
2.2. Is the staff familiar with their staff regulations?	Y	Staff members receive relevant staff regulations and implementing rules at the beginning of their engagement.		
2.3. Are the guidelines concise and comprehensive?	N		The guidelines are most related to HR and accounting/finance areas. Some ethical framework in European Baccaulaureate are missing in the guidelines, although they do exist in other documents.	Perform a consolidation of the ES ethical guidelines by including all ethics arrangements from different areas.
2.4. Are there confidential channels to report alleged wrongdoings?	N	A whistleblowing policy was not in place in 2021. A draft whistleblowing policy has been started to be developed.	Missing confidential channels for reporting wrongdoing	Finalize the whistleblowing policy and start the implementation in the ES.

Page Break

II. Human Resources

3. Staff recruitment and allocation				Assessment
<i>The SG/DSG and each director recruit staff on the basis of planned and well-defined needs and allocate them according to their competences.</i>				Yellow
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
3.1. Are there, adequate processes in place to ensure effective staff planning? ⁸	Y	HR unit has been involved in HR sub-WG Simplification discussions and analysis concerning different topics related to recruitment. HR unit is informed at the beginning of the school year by the Central Administrative Unit of the managerial posts to be vacant or already vacant in the schools and the transfers from one school to another. HR also asks the schools of posts of Assistants Deputy Directors to be filled for the following school year. Then, HR prioritizes and plans the recruitment procedures.		Update of Memo 2019-05-M-11-en-1 on recruitment policy to integrate Guidelines for the recruitment of temporary AAS (2020-07-D-21-en-1) - continuation unachieved work in 2021. HR unit will continue participating in HR sub-WG Simplification meetings and contributing with several follow-up tasks.
3.2. Is the documentation of the planned and actual number of resources comprehensive? ⁹	N/A			

⁸ Please refer to the three different staff categories while answering this question: seconded staff, LRS and AAS planning

⁹ Comprehensive: comparable to current year, projections of pupils' numbers, deviations.

3.3. Are clear recruitment guidelines in place for all different types of recruitment processes?	Y	<p>Procedure scrupulously followed, especially as the annual audit of the European Court of Auditors focuses on this area.</p> <p>The new “Guidelines for the selection procedure for locally recruited DDFAs” were created and implemented in Sept.2021 to improve the recruitment process managed together by the school concerned and the HR OSG. In addition, the internal post-control process carried out by the ICC Unit during the second semester 2021 indicated potential risks and provided improvement solutions to HR OSG.</p>		
3.4. For the current staff in the system, do you have enough information about staff’s skills, priorities, and workloads?	Y	<p>Job description is prepared at the same time as the vacancy notice. Skills and priorities are clearly defined.</p> <p>Regarding managerial posts of the ES, job descriptions are mentioned in the implementing regulations and the guidelines.</p>		
3.5. Are all types of current staff absences monitored?	Y	<p>Yes, OSG staff absences and presences are monitored daily, especially in Coronavirus context, in order to ensure that the maximum percentage of IN SITU presence is not exceeded and that staff tested positive, symptomatic, having been in high risk contact or in a high-risk country respect quarantine. OSG developed a Covid-19 protocol of action for OSG staff in this context.</p>		
3.6. Are recruitment procedures properly documented in line within force regulation?	Y	<p>Recruitment procedures are scrupulously documented and followed, especially as the annual audit of the European Court of Auditors focuses on this area. Evidence of all recruitment procedures is stored in electronic files.</p>		

3.7. Are up-to-date job descriptions in place?	Y	For OSG staff, job description is submitted at the same time as the contract for signature. It is updated every two years at the occasion of the staff performance assessment. Regarding managerial posts of the ES, job descriptions are mentioned in the implementing regulations and guidelines.		
3.8. Are there significant issues or problems related to staff recruitment and allocation that significantly affect the OSG/School's performance?	Y	Some units due to work evolution and implementation are affected by big overload waves. During these concrete periods of time, staff of the units concerned do extra-hours in order to ensure the continuity of the service.		

4. Staff performance and development				Assessment
<i>The SG/DSG and each director evaluate the performance of staff in accordance with the relevant staff regulations. The performance is discussed between the appraisee and his/her superior. Learning and development needs are recorded, weaknesses addressed as early as possible.</i>				Yellow
Operational Effectiveness Guidance – Answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
4.1. Are all staff members (seconded, LRT, AAS) evaluated by his/her superior following clear guidelines?	Y	Concerning AAS staff, Implementing Rules for the Evaluation and Progression of members of the AAS of the European Schools (2019-02-D-31-en-4) are followed. Concerning the evaluations to be carried out for AAS staff, the Board of Governors in December 2021 adopted certain decisions to improve the current evaluation rules. In particular, it gave a mandate to the AAS Working Group to rethink and reformulate the selection criteria to be taken into consideration. It also provided for a Memo to clarify certain definitions, define the objective criteria to be taken into consideration, set deadlines for	There is a considerable delay in evaluation process of the seconded staff of the OSG. Consequently, a majority of the OSG seconded personnel has not been evaluated until now. Art.30 of the Regulations for Seconded Staff concerning	Coordination with SG and HoU for establishing an assessment plan and calendar from 2022 onwards

		<p>possible reactions and specify the modalities of support for the weakest evaluated.</p> <p>It is expected that these tasks, to be carried out within the AAS Working Group, will start in the second half of next April (2022).</p>	the managerial staff of the OSG is not strictly followed.	
<p>4.2. Are all staff members' evaluations done with clear objectives and according to the guidelines? Is there room for staff's feedback? Are they effectively used to increase performance and staff satisfaction?</p>	Y	<p>Concerning AAS staff, Implementing Rules for the Evaluation and Progression of members of the AAS of the European Schools (2019-02-D-31-en-4) define clearly the different stages of the assessment process (pages 5-8). Staff feedback is taken into consideration and annexed to the final report (step 6 - Second interview with the AAS member). In case of a disagreement, and if no conciliation possible, dissatisfied staff member may raise an objection with the 'Appraisal Committee' (Objection procedure).</p> <p>Assessments are done as objectively as possible in order to ensure a fair treatment amongst staff members. We believe that this new merit-based system contributes to motivate staff for increasing their performance.</p> <p>Concerning seconded and locally recruited staff, both documents 2015-09-D-40-en-7 "Evaluation of teachers in the European Schools system" together with the 2015-09-D-3-en-5 "Quality Teaching in the European Schools – Booklet", define clearly the appraisal process to be followed. There is the room for the teacher's feedback.</p>		
<p>4.3. Is there a follow-up of the outcome of staff evaluations to identify areas of improvement and training needs?</p>	Y	<p>HR unit coordinates internally and with Heads of Unit to follow-up on the results of the final assessment and organize trainings covering areas of improvement accordingly.</p>		

III.Planning and Risk Management

5. Definition of objectives and quantitative and qualitative indicators				Assessment
<i>The SG/DSG and each director clearly define strategic (multiannual) and operational objectives for his/her organisation, monitor and review them regularly. Key performance indicators (KPIs) are established for this purpose.</i>				Green
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
5.1. Are the strategic (multiannual) and operational objectives clearly defined (Specific Measurable Achievable Realistic Timely: SMART– Principle of goal setting) and up to date?	Y	In 2021, the multi-annual plan 2019-2021 approved by the Board of Governors in 2019 was still into force. The annual plan of the OSG has been developed for 2021 with SMART objectives in areas of human resources, accounting/finance and administration; pedagogy and Accredited European Schools. Discussions and brainstorming have started in July 2021 to establish a multi-annual business plan of the ES for 2022-2024.	None	Finalize the development and adoption of the multi-annual business plan 2022-2024.
5.2. Is the relevant staff aware of the objectives?	Y	The plans and objectives have been discussed and developed in collaboration with the head of units/cellules.	None	Continue to involve the relevant staff in the development of objectives and circulate the plans among the staff.
5.3. Have you developed key performance indicators in line with your objectives?	Y	Key Performance indicators have been developed for each objective defined in the annual plan 2021. They have been discussed and agreed upon with OSG management and finally presented for approval to the Budgetary committee and Board of Governors in March and April 2021.	None	Continue and improve the development of key performance indicators in line with defined objectives for 2022.

5.4. Does the school/OSG regularly monitor the achievement of its objectives?	Y	The achievements of the objectives are monitored on a yearly basis and reported in the OSG annual activity report due on 15 February according to the FR.	None	Continue monitoring of the achievement of the objectives.
5.5. Are there objectives that cannot be quantified or monitored by useful qualitative indicators?	Y	Performance indicators are not always available for some qualitative objectives.		
5.6. Has clear ownership been established to follow up the achievement of each objective?	Y	The achievement of each objective is assessed/monitored by the relevant head of unit/cellule for their respective areas.	None	Continue monitoring of the achievement of the objectives.

6. Systematic Risk Management				Assessment
<i>Apart from day-to-day risk management, the SG/DSG and each director put in place a systematic risk management process in line with applicable regulations. Main risks are defined, evaluated, recorded, appropriate action taken, and risks monitored.</i>				Green
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
6.1. Have you defined a risk management process?	Y	Risk management process have been defined in the guidelines for risk management since 2015. The process is performed every year through the definition and update of the top risks.	None	Continue to implement the risk management guidelines
6.2. Have you identified/defined the main risks?	Y	The main risks have been identified and discussed with the OSG management and school Directors' representatives at the beginning of 2021. They have been constituted the ES top risks' register.	None	Continue the identification of the main risks in 2022.
6.3. Are the risks measured/evaluated?	Y	The risks are measured using the impact and likelihood method to calculate the risk level.	None	

6.4. Do you have a specific register to record the identified incidents? ¹⁰	N			
6.5. Do you perform an assessment of the risk management process and define appropriate action plan if necessary?	Y	The ES top risks have been assessed in February and October 2021 for the Budgetary Committee and Board of Governors meetings and action plans have been defined to mitigate the risk levels.	None	Continue to perform the risk assessment in 2022.
6.6. Is the action plan monitored/followed up?	Y	Defined action plans have been monitored in February and October 2021 for the meetings stated above. The analysis of the evolution of the risks have been reported in the OSG AAR 2021.	None	Keep performing the mentoring of the top risks.
6.7. Is the risk management linked to the planning and monitoring activities (in the preparation of the Annual Administrative and Financial School Plan) followed-up)?	Y	The risk register is in place and linked to the multi-annual and annual plan of the OSG.	None	

¹⁰ Incident: event or occurrence impacting the regular processes or things

6.8. Are the guidelines on risk management regularly communicated to the relevant staff (management staff, administrative staff linked to risk management)?	Y	The guidelines on risk management are known to management and relevant staff responsible of the risk assessment.		Keep communicating the guidelines in 2022.

IV. Operations and Control Activities

7. Operational structure				Assessment
<i>The organisational structure supports effective decision-making by suitable delegation of powers. Responsibilities and authority limits are clearly defined, assigned, and communicated in writing. Associated risks are addressed by mitigating controls.</i>				Green
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
7.1. Is the organisation's structure clearly defined communicated to all staff?	Y	The OSG's structure and organizational chart are clearly defined on the official website.		Keep updating the structure of the OSG in line with new recruitments.
7.2. Are there up-to-date job descriptions in place for all positions? Do they reflect the organisational structure?	Y	Job descriptions have always been established at the time of the recruitment and updated every 2		

		years at the appraisal session.		
7.3. Do the responsibilities match the job descriptions?	Y	Responsibilities are found in each job description.		
7.4. Are the nature and scope of delegated functions and powers clearly documented and endorsed by all persons concerned?	Y	Delegated functions are clearly documented in acts of delegations signed by the relevant persons.		
7.5. Are the risks associated with the delegated functions (such as fraud, business continuity,) and powers analysed? Are there mitigating controls in place?	Y	Delegation are managed in accordance with segregation of duties guidelines in the financial circuits as well as all rules and procedures.		Improve where necessary, the process of segregation of duties.

8. Procedures				Assessment
<i>The OSG/School's main processes are adequately and comprehensively documented and kept up to date; effective controls are established. These include arrangements to ensure segregation of duties and are compliant with the Financial Regulation and all relevant decisions of the Board of Governors.</i>				Yellow
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
8.1. Are the main processes ¹¹ comprehensively documented particularly those associated with critical risks ¹² ? Are they easily accessible for everybody? Are they up to date?	Y N	The main processes are comprehensively documented and are related to: <ul style="list-style-type: none"> - Accounting: all accounting procedures and manuals - HR management: Procedures for recruitment, appraisal/evaluation, trainings, ... - Pedagogical development: Pedagogical development and quality assurance document, Procedures for WSI, syllabuses, rules of meetings of BoI, JTC, ... - European Baccaulaureate: AIREB updated annually In IT, the IT-documentation project based on Agile methodology started 2021. A few IT-processes has been documented briefly.	Accountancy: No major gaps, nevertheless further improvements are needed in relation to the reduction of the incorrections identified in the provisional version of the annual accounts.	Continue to review and improve the processes; Reduce to the maximum possible extend the incorrections in the annual accounts of the Schools; Update the recruitment policy to integrate provisions of AAS and temporary staff in one document; Document the most important and relevant IT processes.
8.2. Are there controls in place to mitigate those main risks (cf Q1)? For instance, ⁵ eyes principles, ... Are they systematically observed?	Y	The main controls are designed in the financial rules and related documents. They are implemented and functioning in practise as intended (e.g. the four eyes principle for the execution of any payment in the electronic banking system ISABEL). New reporting	No major gaps are identified, nevertheless processes should be continuously reviewed and improved. Missing controls in IT	Correctly implement the new reporting obligations applicable as from January 2022: Clearing of Vendors' Open items; Review of open supplier invoices; Exceptions Payments Report.

¹¹ Operational, Strategic, Financial, Staff, Regulatory, Governance, Pedagogical processes

¹² Operational, Strategic, Financial, Fraud, Staff, Regulatory, Governance, Pedagogical and Reputational risks

	N	<p>obligations have been put in place in 2021 to be applicable as from January 2022.</p> <p>HR controls the application of the recruitment and onboarding procedures as well as the determination of salary step following the implementing regulations. HR controls the training budget in collaboration with the accounting unit</p> <p>EB: The risks are observed and annual improvement of procedures is implemented (either in AIREB or instructions to the schools)</p> <p>Ex-post controls are in carried out to assess the implementation of applicable legislations and issue recommendations to mitigate identified risks.</p> <p>Pedagogy: The workflow of decision making is designed and documented in the agenda maker document (ODJ maker). This table is also used for checking that follow up has been ensured</p> <p>Few controls in IT</p>		<p>EB: Annual verification of documents and procedures</p> <p>Peda: Seeking solutions for a project management tool.</p> <p>Document the most important and relevant IT processes and controls.</p>
<p>8.3. Is there a documentation in place describing: (1) Who performs the control? (2) How is the control performed? (3) What information, documents are needed to perform the control? (4) How frequently is the control done?</p>	Y N	<p>The mentioned elements are well described under the financial rules and related documents (e.g.: charter of tasks and responsibilities for the Accounting Officer function).</p> <p>Implementing rules in HR management also describe relevant controls in HR areas.</p> <p>EB: AIREB and internal documents provide some information</p>	<p>No major gaps are identified, nevertheless processes should be continuously reviewed and improved.</p> <p>EB: Not all sub-processes are described in detail and/or up-to-date</p>	<p>Ensure correct implementation of new reporting procedures as well as existing controls/reporting obligations (reconciliation bank-accountancy; and follow-up of revenue received by the Schools).</p> <p>EB: Documentation on procedures and controls could be revised and updated</p>

9. Exceptions				Assessment
<i>The SG/DSG and each Director establish appropriate arrangements to ensure that all instances of overriding of controls or deviations from established policies and procedures under exceptional circumstances are documented, justified, and approved at an appropriate level before action is taken.</i>				Green
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
9.1. Does the OSG keep an up-to-date register of exceptions?	Y	The register of exceptions is prepared twice a year according to the template provided.		
9.2. Does the OSG ensure that all exceptions are recorded?	Y	The responsibilities of the management are clearly stated in the memorandum for the use of register of exceptions (2018-07-M-1-en). Ex-post controls also assess the completeness of the exception reporting.		
9.3. Are exceptions authorized by the appropriate level prior to be put into practice?	Y	Each exception has been authorized and validated by the Authorizing officer.		
9.4. Are the exceptions analysed on a yearly basis?	Y	The analysis is done on a yearly basis and reported in the OSG AAR.	Lack of financial implications in the analysis for exceptions	Update the memo for the use of register of exceptions by adding information on financial implications.
9.5. Are measures for improvement defined and monitored?	Y	Measures are always defined to mitigate the occurrence of each exception.		

10. Control and supervision arrangements ¹³				Assessment
<i>The SG/DSG and each director establishes appropriate supervision arrangements to ensure the OSG/School's activities run efficiently and comply with applicable provisions.</i>				Green
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
10.1. Are controls in place for high-risk areas ¹⁴	Y	<p>Controls have been put in place in accountancy, procurement, HR recruitment and appraisal.</p> <p>HR training: The new memorandum 2021-12-M-fr-1 regarding the training policy clearly defines budgetary and organizational aspects as well as roles and responsibilities of different stakeholders.</p> <p>EB: Controls are performed several times by the EB Unit staff and schools in order to make sure all exam data are entered correctly</p> <p>Regular information for the DSG for every critical area in pedagogy.</p> <p>Ex-post controls conducted for high-risk areas.</p>	<p>EB: The controls are performed mainly manually, which leaves room for human errors.</p> <p>Peda: Potential overlap of tasks of working groups or uncovered areas.</p>	<p>Due to significant workload in HR and given that it is the first year of application of the Training Policy, HR unit needs time to adapt and coordinate with heads of unit in order to have a clear picture on priorities according to the service needs and a fair treatment amongst all staff members.</p> <p>To make an overview and ensure that redundancies are avoided and synergies are created in pedagogy.</p> <p>Further development and improvement of the controls for the implementation of the EB.</p>

¹³ This standard applies also to controls in scope of the ex-post controls performed by the Internal Control Unit of the OSG”

¹⁴ Operational, Strategic, Financial, Fraud, Staff, Regulatory, Governance, Pedagogical and Reputational risk

<p>10.2. Is there a systematic follow-up of the control results (including of controls on sensitive transactions)?</p>	<p>Y</p>	<p>Control at the level of the central accounting Unit is mostly done on a one by one basis (e.g. control of every single payment, before execution).</p> <p>Recruitment: HR control the results of recruitment procedures thanks to the evaluation sheet and report received.</p> <p>Peda: The PDQA document is regularly evaluated by the QAWG and the presidency. Meetings of the members of the peda unit: check and evaluation of the items.</p>		
<p>10.3. Are mitigating actions undertaken?</p>	<p>Y</p>	<p>Mitigating actions are put in place following the recommendations issued when ex-post controls are performed.</p>		

11. Continuity of operations				Assessment
<i>The SG/DSG and each director establish appropriate arrangements to ensure continuity of operations¹⁵ to the extent possible whatever is the nature of a major disruption (e.g., emergency incidents, break-down of IT systems, change of processes).¹⁶</i>				Red
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
11.1. Does the OSG have an emergency plan covering major possible incident? ¹⁷	N	Emergency plans have been introduced following the Covid-19 pandemic (teleworking, home schooling, ...) but the OSG does not have an emergency plan for all major incidents.		
11.2. Is the emergency plan known by all administrative and teaching staff?	N			
11.3. Is the emergency plan tested regularly?	N			
11.4. With respect to IT continuity: Do you have a business continuity plan? Is it sufficiently tested? ¹⁸	N		No Business Continuity Impact Analysis and priorities in place. That is the first step before creating business continuity plan.	Work on IT-Disaster Recovery Plan initiated 2021 and is ongoing

15 Continuity of operations: being continuous in the conduct of functions, tasks, or duties necessary to accomplish the schools' plans. Not only linked to IT but to all different scopes (appropriate resources, staff mobility, pandemic) ...

16 Major disruption : When there is disruption of an event, system, or process, it is prevented from continuing or operating in a normal way.

17 Emergency Plan: course of action developed to mitigate the damage of potential events that could endanger an organization's ability to function

18 IT continuity: continuity to provide School services, lessons, etc. as well as the administrative services

12. Mail and document management				Assessment
<i>Appropriate arrangements are in place to ensure that incoming and outgoing mail is efficiently and adequately handled and that documents are securely and safely stored while complying with applicable legislation.</i>				Red
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
12.1. Are documents adequately protected against destruction, theft, fire etc.?	N	Documents are mainly in electronic form.	There is NO document/information classification in place. Current backup solution not reliable.	Project for reinforcing digital backup solution will start in April 2022
12.2. Are procedures for coherent filing of information documents in place and sufficiently well known?	N	Filing at discretion of the units, with the use of SharePoint and shared folders	Written procedures and guidelines for data classification are missing. High dependence on the maintenance of IT systems.	Document management is being analyzed with proposals under the simplification working group. The implementation will start after the approval of recommendations by the BoGs in April 2022.
12.3. Are there rules in place on how to handle sensitive documents? Are they sufficiently known? Are they applied in practice?	N	Restricted access to SharePoint for unauthorized persons. Sensitive documents (e.g., appeals) are stored in a directory which only the authorised persons can access.	Common rules for sensitive documents are missing. Use of shared platforms can allow incorrect publication.	
12.4. Are the applicable retention periods for documents known? Are these periods respected in practice?	N	Solution is in place for managing retention only in a few specific applications (CEA/SMS)	Digital documents are not classified and information about retention is missing.	
12.5. Do we use encrypted emails? In which cases?	N	New controls and processes have been put in place during 2021 for reinforcing email security but encrypted emails are not used.		

V. Information and Financial Reporting

13. Management information and communication				Assessment
The SG/DSG, each director and other managerial staff receive regular, reliable, and easily accessible management information on budget, use of resources and other defined key performance indicators. As regards external communication, clear guidance is in place to ensure coherent, effective, and authorized communication towards external media.				Green
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the OSG:	Identified gaps and weaknesses:	Action plan for 2022:
13.1. Does the OSGI have a reporting in place that provides you with sufficient information to manage the OSG (financial and non-financial related)?	Y	<p>Periodical reports described in the Charter for the Accounting Officer function and related documents.</p> <p>Annual Activity reports of the OSG and the ES provide comprehensive information in Pedagogy, Admin and finance, IT and HR.</p> <p>Various other reports produced by different units (eg: Bac reports, budget implementation, ...)</p>	<p>No major gaps are identified, nevertheless processes should be continuously reviewed and improved.</p> <p>In particular, it is considered desirable to devote more time and efforts to the analysis of the periodical reports submitted by the accounting departments of the Schools, in particular as from the financial year 2022 where the volume of these reports will increase significantly.</p>	<p>Correctly follow up on the periodical reports submitted by the Accounting departments of the Schools, in particular as from the financial year 2022 where new reporting obligations are entering into force.</p>
13.2. Does the reporting allow you to supervise the achievement of your objectives? Is it promptly available?	Y	The various reports stated above provide relevant information to supervise the implementation of objectives. They are available at the request or according to relevant rules		
13.3. Are the instructions regarding external communication known by all staff members? (: to anyone outside the school (including suppliers) Are these instructions applied in practice?	Y	<p>Some general rules concerning external communication are stated in the Guidelines on Ethics and Security of the year 2013, which are published on the web page of the European Schools.</p> <p>No specific rules concerning the accounting function, apart from the generic principles set out in Financial Regulation (e.g. protection for personal data, under Art. 29.5).</p>		<p>Staff can be reminded about the said specific financial rules.</p> <p>Update of the guidelines on ethics and security as already stated above</p>

13.4. Is the staff aware of the information that can and cannot be disclosed to third parties outside the School?	Y	The financial rules applicable to the accountancy function (in particular, the Financial Regulation and the Charter of Tasks and Responsibilities for the Accounting Officer function) clearly indicate who are the expected addresses of the financial information: Administrations Boards, Board of Governors, European Court of Auditors etc		Staff can be reminded about the said specific financial rules indicating who are the expected addresses of the financial information, and about the general principle of confidentiality about the information learnt in the exercise of the professional duties.
---	---	---	--	---

14. Accounting and Financial Reporting				Assessment
<i>Adequate procedures and controls are in place to ensure that accounting data and related information used for preparing the OSG/School's annual accounts and financial reports are accurate, complete, and timely available.</i>				Green
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
14.1. Are there complete and up-to-date accounting procedures and manuals in place?	Y	A general Accounting Manual, covering the most important accounting processes is in place as from the financial year 2021. On the other hand, the complementary document for the closing of the accounts (closing bundle) is regularly updated.		Follow-up on the possible remarks resulting from the audit/review process of the accounts, in order to consider possible additional improvements needed in the Accounting Manual and Closing Bundle.
14.2. Are the accounting data quality controls (analysis of general accounts, analysis of ageing reports of outstanding invoices, account reconciliations) relevant and sufficiently documented?	Y	Templates/procedures applied for the periodical control of: -reconciliation bank-accountancy. -follow-up of revenue. In addition, as from the financial year 2022: <ul style="list-style-type: none"> ▪ Clearing of Vendors' Open items ▪ Review of open supplier invoices ▪ Exceptions Payments Report 	A specific point where there is room for improvement is the development of a detailed aging report for the control of the open invoices (to be paid).	Apart from the continuous monitoring of the matter in general, a specific action to be taken in 2022 should be the development of a detailed aging report in order to facilitate the identification of the invoices for which payment is pending of execution.
14.3. Do you provide the Central Accounting Officer with all	N/A			

necessary information (quarterly reporting)?				
14.4. Are the year-end accounts prepared on time and submitted to the OSG?	Y	<p>With only limited exceptions, the <u>provisional individual</u> accounts of the Schools/OSG are timely submitted by the Accounting Correspondents of the Schools/OSG to the central accounting Unit (Article 71 Financial Regulation).</p> <p>On the other hand, the <u>provisional consolidated</u> accounts, as well as the <u>definitive accounts (individual and consolidated)</u> are so far always submitted timely by the central accounting officer/Secretary-General to the different stakeholders described in the Financial Regulation (Articles 72 and 73 of the Financial Regulation).</p>		Continuous monitoring that deadlines for production and communication of financial statements continue to be respected.

VI. Audit and Compliance with Internal Control Standards

15. Audits				Assessment
<p><i>The SG/DSG and each director review the recommendations resulting from audits made by the European Court of Auditors, the Internal Audit Service or any other internal or external auditor. Appropriate action plans to remedy weaknesses are timely established and their implementation is regularly monitored.</i></p>				Yellow
Operational Effectiveness Guidance – Answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
15.1. Have findings/weaknesses been timely analysed and discussed between the management team and staff involved in remediating the findings?	Y	Audit reports are presented to, and discussed with, the management and staff team concerned.		
15.2. Have concrete action plans, target dates and owners been defined to remediate identified weaknesses?	Y	Action plans to audit reports are developed with the collaboration between management and staff concerned.		

15.3. Is the implementation of action plans regularly monitored by the management?	N	Action plans are established, but implementation is sometimes delayed.	Delay in implementation of recommendations	Keep monitoring the implementation of audits recommendations in order to be able to close most of them.
15.4. Do you regularly report an implementation status to the Administrative Board?	Y	Follow-up on the implementation of audit recommendations are regularly presented in budgetary committees and Board of Governors.		

16. Assessment of the compliance with the Internal Control Standards				Assessment
<i>The SG/DSG and each director assess the compliance with the Internal Control Standards as part of the preparation of the Annual Activity Report.</i>				Yellow
Operational Effectiveness Guidance – Answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in School / OSG:	Identified gaps and weaknesses:	Action plan for 2022:
16.1. Are the management team and relevant staff participating in the self-assessment of the compliance with the Internal Control Standards (ICS)?	Y	The assessment is done by the head of units concerning their respective areas.		
16.2. Do they evaluate that each element of the ICS is in place?	Y	By assessing and responding to questions related to each element of the standard.		
16.3. Are the conclusions included in the annual activity report of the OSG?	Y	The summary conclusions are part of the OSG AAR and The ES AAR for the assessment of the whole system.		

16.4. Are weaknesses treated and remediated according to foreseen deadlines?	N	Efforts are made to treat and remediate weaknesses but some delays could occur.	Some actions are not only related to the OSG, but also to the whole ES system, hence the delays.	Focus on remediation of identified weaknesses in line with foreseen deadlines.
--	----------	---	--	--