



Ref.: 2023-02-D-1-en-3

Orig.: EN



Annual Activity Report 2022 of the Office of the Secretary-General

Approved by the Board of Governors of the European Schools at its Meeting on 12-14 April 2023 in Dublin (Ireland)

<p>Budgetary Committee Meeting on: 8-9 March 2023</p> <p><u>Proposal:</u></p> <p>The Budgetary Committee is invited to give a favourable opinion to the proposed Annual Activity Report 2022 of the Office of the Secretary-General.</p> <p><u>Conclusion:</u> The Budgetary Committee took note of the Annual Activity Report 2022 of the Office of the Secretary-General and issued a favourable opinion. The Committee also took note of the European Commission’s encouragement around addressing the outstanding IAS recommendations.</p>	Ref.: 2023-02-D-1-en-1
<p>Board of Governors Meeting on: 12-14 April 2023</p> <p><u>Proposal:</u> The Board of Governors is invited to approve the Annual Activity Report 2022 of the Office of the Secretary-General.</p> <p><u>Conclusion:</u> The Board of Governors approved the Annual Activity Report 2022 of the Office of the Secretary-General.</p>	Ref.: 2023-02-D-1-en-2
<p>Final version approved by the Board of Governors at its meeting on 12-14 April 2023 in Dublin</p>	Ref.: 2023-02-D-1-en-3

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A. Mission statement

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

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

Convention defining the statute of the European Schools

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

Decision of the Board of Governors

The European Schools are educational institutions delivering high quality education. They have the vocation of being the testbed and flagship of European policies on education. They are laboratories of pedagogical excellence and innovation.

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 (AAR).

The objective of the Annual Activity Report of the Office of the Secretary-General (AAR Office of the Secretary-General 2022) is to present a report to stakeholders for the calendar year 2022 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 2023. It also concludes on budget implementation, sound financial management and the internal control system.

C. Education and Pedagogy

The Deputy Secretary-General deals in particular with all matters in the educational and pedagogical area, in liaison with the Boards of Inspectors. **The Deputy Secretary-General (DSG) service** consists of the Pedagogical Development Unit, the European Bacculaureate Unit and the Central Coordination for Educational Support and Inclusive Education. The Deputy Secretary-General service contributes to coherent progress and improvements in education and pedagogy in the European Schools' system.

The Deputy Secretary-General service facilitates the proper operation of decision-making bodies, namely the Boards of Inspectors, the Joint Teaching Committee (JTC), the Budgetary Committee (BC) and the Board of Governors (BoG), and follow-up on the decisions taken by them in the areas of education and pedagogy.

Another key task of the Deputy Secretary-General service is to coordinate quality assurance of teaching, learning and assessment in the European School system, liaising with the Boards of Inspectors and the different working groups, among which, the Quality Assurance working group.

The Deputy Secretary-General service also works closely with the yearly Presidency of the European Schools assisting its coordination role vis-à-vis the bodies mentioned above.

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 2022 calendar year in this report reflect the objectives of both the Croatian¹ and the Irish Presidencies.

The Irish presidency established the following priorities for the 2022–2023 school year

- PRIORITY 1: Cultivating individual and collective reflective practice among teachers in the European Schools system. Creation of webinars for teachers' continuous professional development.
- PRIORITY 2: Nurturing and celebrating active citizenship among young people in the secondary cycle in the European Schools system. A pilot project will be established in European Schools and Accredited European Schools.
- PRIORITY 3: Progressing the integration of the Accredited European Schools into the European Schools system.
- PRIORITY 4: Furthering the work on simplification in the European Schools' system. Simplification is also an important issue in all educational and pedagogical processes and procedures.

¹ For details on the priorities of the Croatian presidency, see document 2021-07-D-34, referred to in the Annual Activity Report 2021 of the Office of the Secretary General.

1. Pedagogical Development Unit

The Multi-Annual Plan (MAP) and the priorities of the Croatian and Irish presidencies' have given the framework for the main activities of the unit. The following summary of achievements is by no means exhaustive and is restricted to the main priorities that outline the pedagogical development of the system.

1) Curricular reform

The Pedagogical Reform working group continued the development of the European Schools curriculum and brought the following proposals to the Board of Governors, followed by the positive opinions of the Joint Board of Inspectors and the Joint Teaching Committee (document 2022-09-D-59)

A) **General Science Course S6-S7.** Continue developing the Bio2p course to include 'big ideas in science' and to develop a general course that will help pupils understand the challenges of modern societies that can be tackled through science.

B) **Religion and Ethics** can stay as compulsory courses from primary to S5. Moreover, the ethical and citizenship competences should be also be embedded along and across the curriculum, especially in S6-S7. It should be acknowledged that the Philo 2p syllabus in S6-S7 already contains relevant aspects of ethics and citizenship and the Ethics and citizenship competences can be found embedded in other courses in S6-S7. Therefore, in the European Baccalaureate cycle, Ethics should be discontinued as a separate course and Religion courses can stay as optional in S6-S7.

C) **Cross-curricular Project.** This new course will prepare pupils to attain the necessary competences to tackle the basics of academic research, writing and presentations.

D) New **Information and Communications Technology four-period** option. This specialist course will add to the list of scientific courses. The progression of Information and Communications Technology from S1 to S5 will also need to be looked at.

E) Complementary Course on **Sustainability and Active Citizenship.** GreenComp and sustainability need to be embedded along and across the European School curriculum. This is a specialist course for pupils wishing to go deeper into Education for Sustainable Development. A course accessible to all pupils that will give a solid background for those willing to pursue further education in this area.

The Board of Governors approved the package of proposals. The implementation and timeline of each proposal will follow a different implementation timeline with deadlines to be defined as from January 2023.

2) Continuing developing the Language Policy

The Croatian Presidency considered it a priority to discuss some elements of the Language Policy such as the determination of L1, the tuition of Language 2, and the situation of Students Without a Language Section (SWALS) and Other National Language (ONL) pupils. As a very first step, the Office of the Secretary-General proposed the rationalisation of two major documents that stipulate the rules of language learning. As a result, certain sections of the document Organisation of Studies (2019-04-D-13) and the Language Policy were merged, making it more easily possible to understand the rules concerning teaching and learning languages and to avoid duplicate information and possible contradictions between documents. At its current stage, no change in the policy was performed. Further changes in the areas mentioned above will be discussed during the months ahead.

3) Harmonised Planning

This action consists in moving from individual planning to common planning, thus triggering collective reflection and seeking agreement on what to teach among all teachers teaching the same subject in a school. Harmonisation is key to making pupils' learning experience comparable and equivalent in a school and also across the European School system. The European School syllabuses are deliberately open and they must be enriched by embedding the eight key competences into the harmonised pedagogical planning. The working group and the Office of the Secretary-General continue to support schools by publishing material and by offering online and in situ consultations in various formats.

4) Education for Sustainable Development

The Education for Sustainable Development (ESD) working group has produced the syllabus for the new complementary course (2023-01-D-28 – Sustainability and active citizenship), which is outlined in the Curricular reform above. The syllabus was approved by the Joint Teaching Committee in February 2023 and will enter into force in September 2023.

Further works in developing teaching and learning materials and training actions will come during 2023 with the cooperation of the Joint Research Centre (JRC) and the European Patent Office (EPO).

5) Assessment

The relevant working group made a proposal to further rationalise the current system of tests and examinations in s4, and as a result, Article 59.5 of the General Rules of the European Schools was updated with entry into force in September 2023.

In the area of assessment, some discussions are taking place regarding the reduction of internal assessment in the European Bacculaureate and pilot projects on the production of 'pools' of questions for the oral Bacculaureate examinations are advancing.

6) Induction of new teachers

A comprehensive **Welcome Pack** was created, published and disseminated in 2022. This document is an overarching description of the European Schools curriculum and the pedagogical values and other important aspects of the European Schools, which will be regularly updated and further developed year after year. The 2023 edition is already in preparation

A database of European Schools terms, **ESTER**, is being developed. This will also help new teachers to better understand the terminology used in our system in the different European languages. This is a common project of all units under the Deputy Secretary-General service, which may later be extended to other units at the Office of the Secretary-General.

7) Continuous Professional Development for pedagogical staff. Media studio

Another common project among the units in the Deputy Secretary-General service is the establishment of a media studio in the building of the Office of the Secretary-General, which will facilitate the creation of online material such as videos, visuals, webinars, MOOCs (massive open online courses), etc. The equipment is being completed. Plans are being made to further support teachers in continuous professional development in general educational and pedagogical topics.

Online webinars and courses from institutional providers (the European Commission, European Schoolnet, etc.) were regularly advertised on the Pedagogical Development Intranet and in the relevant online professional communities.

8) PISA for the European Schools

The PISA for schools test was taken by all European Schools in spring 2022 under the coordination of the Central Administration Unit of the Office of the Secretary-General. The working group coordinated by the Pedagogical Development Unit was set up and held its kick-off meeting in summer 2022. The individual school reports were sent by the OECD in autumn 2022 to the schools, which started their follow-up. The Group Report was delivered in December 2022; therefore, the Board of Governors was informed about the state of play in a document (2022-09-D-58, *PISA-based test for*

the European Schools 2021 – Results and Follow-up Planning) and via a presentation. The follow-up will be coordinated by the Pedagogical Development Unit and the working group as from 2023.

9) Main activities supporting the Boards of Inspectors and working groups

During 2022, the Pedagogical Development Unit organised and coordinated the following:

- Nine regular (large) pedagogical meetings: two meetings of the Board of Inspectors (Nursery and Primary), three meetings of the Board of Inspectors (Secondary), two meetings of the Joint Board of Inspectors and two meetings of the Joint Teaching Committee.
- Pedagogical meetings, working group meetings and training courses from January 2022 were held in an online or hybrid format. More and more working group meetings took place on-site at the Office of the Secretary-General and in some schools.
- Pedagogical working groups chaired mainly by the inspectors, which held hundreds of meetings in all.
- The adoption of several syllabuses.
- On-site Whole School Inspections, as planned.
- In-service training for new inspectors (O365) and regular assistance with SharePoint and MS Teams.
- Logistical support for the organisation of the *Latinum Europaeum* examination at the end of year 5.
- Logistical support for the Human Sciences (S3) book *The Mediterranean World*.
- Support for the production and finalisation of the NMS (New Marking Scale) Baccalaureate oral record sheets process.
- Support for the Presidency for the organisation of the pedagogical meetings.
- Support for the Harmonised Planning working group in terms of content and administrative matters.
- Support for the planning and budgeting of all of the inspectors' activities.

The Pedagogical Development Unit has designed a new workflow and a digital tool to make the organisation of working groups more efficient and more transparent. The piloting of the new tool with

a few inspectors is in progress as of the writing of this annual report and it is foreseen to be improved and potentially extended later in 2023.

10) 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:
 - for the inspectors' activities and meetings;
 - for the various Whole School Inspections;
 - for the evaluation of locally recruited teachers missions;
 - for the various 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 working groups, INSETs, inspections, etc.).

11) Reports and statistical analysis

- Report on school failures and repeat rates in the European Schools – 2022 (2022-09-D-30)
- Statistical analysis of the implementation of the new marking system for Secondary 5, 6 and 7 results (oral presentation at the Joint Teaching Committee October 2022).

12) Advising European Schools and Accredited European Schools 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)
- Advising on pedagogical considerations raised in the conformity files or expression of interest files if requested by Accredited European Schools colleagues in the Office of the Secretary-General
- Questions regarding enrolment

- Requests from the school management for help in decision-making, such as changes of courses, the prerequisites for enrolment from other educational systems, the permitted use of educational tools in examinations
- Curriculum- and assessment-related questions.
- Dealing with a growing number of requests received directly from Accredited European Schools

13) Main activities of the IT PEDDA working group

- Joint work with the IT ADMIN working group on “Distance Teaching and Learning Framework for the European Schools during temporary suspension of regular in situ teaching (2022-09-D-13-en-2). The framework was approved by the Board of Governors in December 2022.
- Follow-up on the BYOD (Bring Your Own Device) programmes in schools. Continued development of the online professional communities for European Schools and Accredited European Schools.
- Continued development of a system-wide calendar for training & events for European Schools and Accredited European Schools (via an open-source platform, Indico, hosted on an European Schools Bergen server).
- Creation of a distribution list for the Digital Learning Coordinators.
- Support with the assessment and pilot projects of accessible digital tools.
- Cooperation with the expert working group on GeoGebra.
- Cooperation with the Accredited European Schools unit to maintain the online notebook for Accredited European Schools staff. Continuous reflection on how to support Accredited European Schools’ access to the European Schools online platforms.
- Reflection on Digital Credentials and Open Badges.
- Continued support for the assessment working group on the digital portfolio.

14) Professional networking

The Pedagogical Development Unit maintained its support for 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 2022, and in which the Pedagogical Development Unit was involved:

- Teaching with Europeana (programme funded by the European Commission and operationalised by European Schoolnet): second participation with a group of eight teachers who produced learning scenarios.
- Continued support for the participation of teachers on the Education for Climate Coalition platform (European Commission and Joint Research Centre). Regular communication with the Joint Research Centre in the context of the Education for Climate Coalition platform.
- Continued participation in the European Union Intellectual Property Office (EUIPO) conference and several networking events with Mr Kari Kivinen (Education Outreach Expert at the European Union Intellectual Property Office Observatory).
- Communication with the European Commission's DG EAC officers and participation in the new European Digital Education Hub.
- Communication with European Schoolnet, the House of European History, the European Parliament visitor office and UNESCO (Education for Sustainable Development).

2. European Baccalaureate Unit

In 2022, the European Baccalaureate Unit organised and ran the 63rd session of the European Baccalaureate (EB).

The 2022 European Baccalaureate session was successfully organised for 2,405 candidates from 13 European Schools and 10 Accredited Schools.

The second half of the 2022 year was dedicated to preparation of the 2023 European Baccalaureate session. 2,651 candidates are currently registered for a total of 13,308 written examinations and 7,953 oral examinations. More detailed information will be provided next year after the session is over.

Follow-up on the implementation of the New Marking System

In 2022 the European Baccalaureate Unit had to follow up on the implementation of the new marking system at European Baccalaureate level. The 2021-2022 school year and the 2022 European Baccalaureate session have been using the new marking system for S7 for the second time, but actually for the first time in a full (regular) European Baccalaureate session.

COVID-19 contingencies

In October 2021, in the light of the ongoing COVID-19 pandemic, the Joint Teaching Committee mandated that the Office of the Secretary-General set up the 'Preparation of the 2022 Baccalaureate Session' task force. The European Baccalaureate Unit was responsible for organising its meetings, preparing documents (for the meetings and for further approval by the Boards) and assisting the European Baccalaureate Chair in her duties. The task force is composed of the following representatives: Presidency of the 2022 session of the European Baccalaureate, Office of the Secretary-General, BoI, TROIKA, Working Group Assessment Secondary Cycle, European Schools (ES) Directors and Deputy Directors, Accredited European Schools (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 2022' (2021-11-D-21-en-1), which were approved by the Board of Governors at its meeting in December 2021.

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

- Contingency plan concerning the oral examinations.
- 2015-05-D-12-en-28.1 "Arrangements for Implementing the Regulations for the European Baccalaureate – applicable for the Year 2022 European Baccalaureate session", amended in line with the contingency plan shared with the group.

Article 13 of the Arrangements for Implementing the Regulations for the European Baccalaureate (AIREB). Additional written examination

The European Baccalaureate Unit analysed 62 requests based on Article 13 of the Arrangements for Implementing the Regulations for the European Baccalaureate, which states that candidates may be allowed to sit an additional written examination in an optional subject and the conditions under which this may be granted. In total, 58 requests were accepted and 8 candidates withdrew their request before the examinations. Therefore, 50 additional written examinations were taken in the 2022 European Baccalaureate session under Article 13.

Online correction of the European Bacculaureate scripts

The European Bacculaureate Unit prepared the Viatique platform, which was used for the sixth time (including its partial use for the September 2020 European Bacculaureate session) in order to correct the scripts of the European Bacculaureate 2022 session online. The platform (under the constant supervision of the European Bacculaureate Unit) is used to:

- enhance the security of the script-correction process;
- streamline and modernise logistics at the schools and correction centres;
- correct scripts anonymously, with the exception of Music and Art;
- manage third corrections;
- increase correctors' responsiveness by giving them direct access to the scripts to be corrected;
- offer a system for storing scripts that facilitates their consultation by requesters;
- automate the transfer of marks to the schools' databases;
- offer correctors a comfortable and easily accessible correction tool;
- offer a live statistical view of the status of corrections.

In 2022, Viatique was also used by the 13 European Schools and 1 Accredited School in order to correct the long written Pre-Bacculaureate examinations of the 2021-2022 session. The schools decided to digitise all their examinations to be corrected online (scientific and literary subjects). This additional examination session was also supported by the European Bacculaureate Unit.

The European Bacculaureate examinations

The European Bacculaureate examinations are prepared by the secondary cycle inspectors, assisted by teams of external experts. For the 2022 European Bacculaureate session, around 200 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 a marking grid. The European Bacculaureate 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 European Bacculaureate Unit is responsible for printing and distributing 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 European Bacculaureate Unit at the premises of the Office of the Secretary-General.

The European Bacculaureate Unit organised 12,075 written and 7,215 oral examinations in 2022 (which required the participation of 299 correctors and approximately 255 oral examiners. Of the

12,075 scripts, 191 scripts were submitted for a third correction, another process coordinated by the European BaccaLaureate Unit. The first and main reserve session took place in June, the second reserve session was in September.

University observation of written examination papers

Every year the European BaccaLaureate Unit is also responsible for organising the external audit (university observation) of some of the examination papers. For the 2022 European BaccaLaureate session, the following examination papers were audited externally and were found to be fit for purpose:

- Biology
- Chemistry
- Philosophy
- Mathematics 3P
- Mathematics 5P
- Physics
- L1 Croatian
- Art Education

Special arrangements for pupils with Special Education Needs

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 when sitting their examinations. This procedure is organised by the European BaccaLaureate Unit, which serves as a link between the schools and the inspector responsible for the special arrangements. For the 2022 European BaccaLaureate session, appropriate arrangements were made for 200 candidates.

Appeals

The European BaccaLaureate Unit has also handled 33 administrative appeals (18 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 2022 European BaccaLaureate session. One of the appeals was also submitted as a contentious appeal, which required the additional support of the European BaccaLaureate Unit to provide the legal services used in preparing the file.

European Baccalaureate audit

In 2021 the European Baccalaureate Unit underwent an audit by the European Commission Internal Audit Service. Five recommendations were given and an action plan was worked out. The European Baccalaureate Unit will continue working with other units at the Office of the Secretary-General of the European Schools to comply with the recommendations over the next few years. In 2022, significant progress was made in fulfilling the recommendations.

For further information please see the chapter entitled: Results of internal and external audits.

Report on European Baccalaureate 2022

More can be found in document 2022-10-D-1-en-5 Report on European Baccalaureate 2022 approved by the Board of Governors in December 2022 (available here: https://www.eursc.eu/Documents/2022-10-D-1-en-5_compressed.pdf).

3. Educational Support and Inclusive Education

The activity developed in the area of Educational Support and Inclusive Education encompasses actions carried out in the context of the Action Plan on Educational Support and Inclusive Education (1), other parallel activities (2), training activities (3) as well as regular activities (4).

1. Action Plan on Educational Support and Inclusive Education

i. Junior Laureate Certificate Doc. Ref. 2022-04-D-6

Following the work developed in the Pedagogical Reform working group and Educational Support Policy working group, in December 2022, the Board of Governors approved the Junior Laureate Certificate to be granted to all pupils promoted at the end of S5.

ii. External Evaluation of the Action Plan on Educational Support and Inclusive Education

During the 2022 year, the European Agency for Special Needs and Inclusive Education finalised and presented to the Board of Governors, in April, the report relating to external evaluation of implementation of the Action Plan on Educational Support and Inclusive Education.

iii. Certification for pupils in progression without promotion Doc. Ref.: 2022-08-D-13 and Introducing flexibility to the curriculum to allow the promotion of pupils with minor modifications in the curriculum. Doc. Ref.: 2022-08-D-13

In September/October 2022, the Educational Support Policy working group, the Pedagogical Reform working group, the Joint Board of Inspectors and the Joint Teaching Committee were consulted on possible ways to introduce flexibility to the curriculum for pupils facing barriers in accessing the curriculum and to progress towards the certification of pupils under progression without promotion. The broad consensus reached in this consultation process is the basis for concrete proposals to be further discussed in 2023.

iv. Organisation of Classes including pupils benefiting from Intensive support A (ISA)- Ref. Doc. 2022-08-D-14

In September 2022, the Educational Support Policy working group initiated the discussion about organisation of classes including pupils receiving Intensive support A. Concrete proposals will be analysed in the context of the revision of the regulations concerning “Organisation of Studies”, that will take place in 2023.

2. Parallel activities

i. Revision of the Policy on the provision of Educational Support and Inclusive Education - Procedural Document – Doc 2013-05-D-15

Following the revision of the Policy on the Provision of Educational Support and Inclusive Education, the revised version of the relevant Procedural Document was adopted by the Joint Teaching Committee in February 2022. The revision of the Procedural Document also includes the complementary documentation produced in this area over the last years, consolidated in the annexes to the Procedural document.

ii. School psychologists in the European Schools – Doc Ref. 2021-01-D-60

In April 2022, the Board of Governors approved the document establishing the roles, duties and working framework of School Psychologists. The document also establishes the minimum ratio of school psychologists in the European Schools

iii. Procedure to validate assistive technology for assessment situations Doc Ref. 2022-08-D-6

In October 2022, the Joint Board of Inspectors approved the document establishing the procedure to validate the assistive technology to be used in assessment situations, including the Baccalaureate exams.

iv) Analysis of allocation and expenditure of the Educational Support budget

During the year 2022, the Office of the Secretary-General Internal Control Unit, in collaboration with the Educational Support and Inclusive Education (ES&IE) coordination, carried out an analysis of the allocation and implementation of the Educational Support budget.

v) Guidelines on how to write accessible written assessments Doc. Ref. 2022-09-D-12

In 2022, the Educational Support and Inclusive Education coordination, in collaboration with the Baccalaureate unit, the Pedagogic Development unit and the European Schools inspectors proposed the guidelines on how to write accessible written assessments that will be submitted to the relevant working groups during the 2023 year.

3. Training Activities in the Area of Inclusion and Educational Support

During the 2022 year, several training activities were put in place at central level in the area of Inclusion and Educational Support, addressing various professionals:

- i) **Training on Inclusion and Universal Design for Learning (UDL).** Several sessions aiming to raise awareness were developed by two internal experts addressing: school management, educational support coordination, inspectors and professionals working in the Office of the Secretary-General. Additionally, an online teacher in-service training on Inclusion and Universal Design for Learning was developed over four months (March-June).
- ii) **In-service training for Educational Support Coordinators.** The Educational Support inspectors, in collaboration with the Educational Support and Inclusive Education coordination, organised two days of training with the objective of discussing the implementation and implications of the recent developments in inclusion and educational support. Additionally, several online workshops were organised to share different possibilities in the area of assistive technology and accessibility.
- iii) **Decentralised Training** on the implementation of the revision of the Policy and Procedural Document on the provision of Educational Support and Inclusive Education. Following the revision of the Policy and Procedural Document, the Educational Support inspectors and the Central Coordinator for Educational Support and Inclusive Education prepared and started decentralised training at all of the European Schools. The training was conceived to address the various professional groups at school level: management, educational support coordinators, educational support staff, teachers, nurses and psychologists and non-teaching staff.

4. Regular Activities in Educational Support and Inclusive Education developed at system level

i) **Meetings of the Educational Support Policy (ESP) Working Group**

In 2022, three meetings of the Educational Support Policy working group were held and consultations were carried out by the Educational Support Policy working group and other relevant working groups.

ii) **Statistical Report on Educational Support and Inclusive Education**

In 2022, the Educational Support inspectors and the Educational Support and Inclusive Education coordination presented the Statistical Report for the 2020-2021 school year to the Board of Governors and started preparation of the Statistical Report for the 2021-2022 year.

iii) Support for management, Educational Support Coordinators and parents

During the 2022 year, the Educational Support and Inclusive Education coordination was asked by various stakeholders to provide support regarding the implementation and interpretation of the various regulations in the context of Educational Support and inclusive education.

iv) Collaboration with the European Institutions' Inclusion and Diversity units/Social Services

The Educational Support and Inclusive Education coordination collaborated with the various services of the European Institutions in charge of inclusion, diversity and disability to provide information regarding the organisation of Educational Support and Inclusive Education in the European Schools.

Achievement of the pedagogical objectives (school years 2021/22 and 2022/23)

Priority 1	Implementation of new Marking Scheme (2021/22 & 2022/23 school years)
Main steps	<p><u>2021/22 school year:</u></p> <ul style="list-style-type: none"> – Analyse the results of the marking system, at system level, in comparison with the results in previous years and with special attention to years S5-S7 – Share these findings with stakeholders in the Boards of Inspectors and the Joint Teaching Committee and the Board of Governors – Give guidance to school as for the school level analysis: define minimum criteria for analysis (distribution, fail rates, comparison between subjects and sections considering the statistical considerations, such as cohort size) – Ensure sharing of good assessment practices that ensure competence-based assessment. Collect and share examples for different forms of formative assessment.
Achievements	<p>The results were presented to the Board of Inspectors, Secondary, and the Joint Teaching Committee. There was a general opinion that a document with detailed analysis should be prepared to help the boards to formulate an opinion. This was not possible due to a lack of human resources and statistical competences. Nevertheless, the presentation showed that the results could not be fully analysed and interpreted as relevant, due to the fact that the examinations of the three consecutive years had been organised under very different circumstances.</p>
Result of performance indicators	<p>2021/22 and 2022/23 school years:</p> <ul style="list-style-type: none"> – Spread of marks between Schools and sections (due to the very different circumstances of schools and sections the results are not really meaningful or could lead to false conclusions).
Further necessary steps	<p>Continue observation and analysis of the situation regarding the results.</p>

Priority 2	Implementation of the recommendations of the educational support evaluation report and implementation of the action plan educational support and inclusive education (2021/22 & 2022/23 school years)
Main steps	<p><u>2021/22 school year:</u></p> <ul style="list-style-type: none"> – Finalise the revision of the Educational Support Policy Procedural Document. – Clearly define the roles and duties of psychologists and establish a minimum ratio of psychologists/pupils. – Finalise the analysis of budget allocation to Educational Support. <p>From the Educational Support and Inclusive Education Action Plan:</p> <ul style="list-style-type: none"> – Establish a procurement policy to purchase accessible teaching material and assistive material. – Follow up on the External Evaluation report on the Action Plan. – Start analysis of the identified barriers to access to the curriculum for pupils with special educational needs. – Discuss the possibilities of flexibility in the curriculum in the context of the Educational Support Policy working group and the Pedagogical Reform working group. – Map the situation in Member States related to leaving certificates in S5, including for pupils following a modified curriculum. – Start the development of harmonised evaluation criteria for Educational Support provision. Second semester. – Start the consultation on the specifications for the improvement of the current electronic system of recording, provision, progress and assessment of pupils with additional/special educational needs. First semester. – Put in place decentralised training on the implementation of the revised Educational Support Policy and Procedural Document. Second semester. <p><u>2022/23 school year:</u></p> <ul style="list-style-type: none"> – Put in place decentralised training on the implementation of the revised Educational Support Policy and Procedural Document. – Review the situation of the specialised Support Assistants. <p>From the Educational Support and Inclusive Education Action Plan:</p> <ul style="list-style-type: none"> – Start the development of harmonised evaluation criteria for the Educational Support provision. – Start the consultation on the specifications for improvement of the current electronic system of recording the support provision, progress and assessment of pupils with additional/special educational needs.

Achievements	<ul style="list-style-type: none"> – The Procedural Document was finalised and approved by the Joint Teaching Committee in February 2022. – The Board of Governors approved the document on the roles and duties of School Psychologists and the minimum ratio allocation of school psychologists in April 2022. – The analysis of budget allocation to Educational Support was finalised. – The majority of the actions linked with the action plan established for the 2021/22 school year were implemented. The two actions related to the establishment of a policy to purchase accessible teaching material and assistive material and the development of harmonised criteria for evaluation of Educational Support provision were not initiated. – The decentralised training on the Policy and Procedural Document began in November 2022 and will continue until May 2023. – The revision of the situation of the specialised Support Assistants will be started in the second semester of 2023. – The Junior Laureate Certificate for pupils promoted at the end of S5 was approved by the Board of Governors in December 2022. <p>The procedure for validation of assistive/compensatory technology for assessment has been approved by the Joint Board of Inspectors in October 2022.</p>
Result of performance indicators	<p><u>2021/22 and 2022/23 school years:</u></p> <ul style="list-style-type: none"> – 6/8 actions from the action plan were implemented in the 2021/2022 school year – Two objectives for the 2022/2023 school year are planned for the second semester of 2022/2023.
Further necessary steps	<ul style="list-style-type: none"> – The two actions not initiated: establishment of a policy to purchase accessible teaching material and assistive material and the development of harmonised criteria for evaluation of Educational Support provision will be initiated during the 2022/2023 school year.

Priority 3	Strengthening digital competence of pupils, teaching and administrative staff (2021-2022 school year)
Main steps	<p>Setting up online communities in schools and across schools (system-wide)</p> <ul style="list-style-type: none"> – For supporting key actors and for facilitating communication between them (inspectors, teaching staff) – Studying the possible implementation of digital certificates for participants and internal trainers (open badges) – Organising training (one or more workshops) for inspectors to get acquainted with online professional communities – Operating and disseminating (i.e. make visible and known) an online calendar for sharing trainings (both internal and external) <p>Sharing teaching ideas (Task Ideas) proposed by teachers of the European Schools, under the supervision of the IT PEDDA working group and the Pedagogical Development Unit and develop them into fully fledged Teaching Scenarios. Remark: these aim at the key competences, but most of them give an idea of the development of the digital competence as well</p>
Achievements	<ul style="list-style-type: none"> – The Pedagogical Development Unit has continued to create new online professional communities at the system-level in coordination with the inspectorate, in the aim to cover all subjects and years. The Pedagogical Development Unit has provided regular support to manage the registration of members, especially as regards guest Accredited European Schools, in coordination with the Accredited European Schools cell at the Office of the Secretary-General. – The study on a possible implementation of digital certificates has continued and identified the Europass Digital Credentials Infrastructure – The Office of the Secretary-General would need to obtain a qualified electronic seal. Discussion was opened with the Information and Communications Technology Unit. An Open Badges standard was also investigated. – A pilot for an online calendar for sharing training was initiated with the support of the Information and Communications Technology Unit and the Information Technology team at European Schools Bergen, using the open-source tool INDICO (provided by the European Organization for Nuclear Research (CERN)). A first selection of learning scenarios was published via the Pedagogical Development Intranet and made accessible online to Accredited European Schools. <p>Regular support was given to the schools and staff on the pedagogical use of digital tools, notably concerning the digital portfolio in nursery and primary.</p>
Further necessary steps	<p>In cooperation with the Information and Communications Technology Unit and the IT PEDDA working group, continue implementation of the Multi-Annual Plans (both pedagogical and Information and Communications Technology). Continue to encourage teachers to participate in online professional communities.</p>

Priority 4	PISA for Schools ² (2021/22 & 2022/23 school years)
Main steps	<p><u>2021/22 school year</u></p> <ul style="list-style-type: none"> – Test analysis, competence mapping (Sub-working group) March-April 2022 – Test days in all Schools in March 2022 <p><u>2022/23 school year</u></p> <ul style="list-style-type: none"> – Finalisation of phase 1 – Implementation planning/identification of tasks (May-June 2022) – Implementation plan discussed with schools (September 2022)
Achievements	<p>The results of European Schools students are published in the final consolidated Group Report.³ The results are compared with the average results achieved by the OECD countries and European Union Member States in the 2018 PISA study. The figures show that the average performance of European Schools students in all three competence domains is significantly higher than the average results for the OECD and European Union countries. The average scores represent the average performance of 15-year-old students in the European Schools in the language of the test (DE, EN, FR) as their Language 1 or Language 2 (in one combined cohort). The consolidated Group Report on the PISA-based Test for the European Schools (published on the website of the Office of the Secretary-General of the European Schools gives further information on our students' learning outcomes and socio-emotional situations, as well as insights into learning and assessment in a second language.</p>
Result of performance indicator(s)	<p><u>2022/23 school year:</u></p> <ul style="list-style-type: none"> – School reports available in July 2022 – Group report published in December 2022 – Report to the Pedagogical meetings in October 2022 and to the Board of Governors in December 2022
Further necessary steps	<ul style="list-style-type: none"> - The PTES (PISA-based Test for the European Schools) sub-working group of the Pedagogical Reform working group will provide a plan for analysis of the results and implementation of the follow-up at school level during 2023.

² The objective was subsequently added to the Board of Governors approval from April 2021 and will be finalised during the 2022-2023 school year

³ https://www.eursc.eu/Documents/Group%20Report_PISA_based_Test_for_European_schools_2022_en.pdf

Priority 5	Implementation of eight key competences in pedagogical planning (2022/23 school year)
Main steps	<p><u>2022/23 school year:</u></p> <ul style="list-style-type: none"> – Subject referents and coordinators share and discuss good practices across schools, coordinated by the sub-working group. – The Pedagogical Development Unit publishes good practices on its Intranet. – Support for schools in the application of documents 2020-01-D-60, 2020-01-D-61, 2020-06-D-33, 2020-11-D-40, 2022-01-D-50, etc.
Achievements	<p>The Office of the Secretary-General issued a letter of information regarding school actions required in 2022-2023 (2022-07-LD-2). The second pilot phase was launched in February 2022 with a view to becoming mandatory from September 2023. During the 2022-2023 school year, the eight key competences are being embedded in a harmonised way in the forward planning. At the end of the school year, it should be possible to see that this is clearly visible and explicit.</p> <p>A Webinar was held in January 2023. The Pedagogical Development Unit will continue offering online support</p> <p>A website has been developed to inform staff on the embedding of the key competences in harmonised pedagogical planning with examples from different schools, via the Pedagogical Development Intranet and it has also been made accessible online to Accredited European Schools. A first selection of learning scenarios was also published.</p>
Result of performance indicator(s)	<p><u>2022/23 school year:</u></p> <ul style="list-style-type: none"> – Interim report of the working group provided. – Videoconferences and trainings made available – Document ‘Concrete measures for the introduction of the 8 KC’ (2020-06-D-33) issued – 10 good practices published on the Intranet of the Pedagogical Development Unit (accessible to European Schools and Accredited European Schools)
Further necessary steps	<p>Further support to schools (e.g., in situ or online training to be offered, examples shared and published)</p> <p>Teachers will be encouraged to share good practice and develop learning scenarios</p>

D. Quality assurance in administration and finance

Achievement in ongoing business

1. Budget of the Office of the Secretary-General

The final budget for the Office of the Secretary-General for 2022 was EUR 16,369,279, of which EUR 16,329,274 were implemented.

Expenditure relating to seconded staff in 2022 was substantially higher than in 2021, mainly due to the period when the post of Deputy Secretary-General was vacant at the end of 2021 and to the substantial salary increases (7.0%) that applied to seconded staff. Expenditure relating to administrative and ancillary staff also rose substantially in relation to 2021. The corresponding 9.0% increase can be explained by the substantial salary increases applicable to Belgian personnel. Overall, expenditure relating to staff in 2021 was EUR 9.7 million, which is 10.2% higher than in the previous year.

As regards other administrative expenditure, attention should be paid to the significant decrease (15%) in Information and Communications Technology expenditure, which is explained mainly by the significant investment that was made in 2021 in the development of the Human Capital Management solution used to calculate the salaries of all seconded staff. This solution was successfully deployed in April of 2022 and replaced expensive and outdated software.

The moderate increase in Buildings expenditure (6%) includes a first indexation of energy prices in 2022. Further increases in this area might take place in 2023.

The budget item 'Office of the Secretary-General' includes a number of components relating to activities that 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 the payment of experts. Budget implementation in 2021 was significantly lower than usual, mainly due to the circumstances of the COVID-19 pandemic under which the European Schools were operating. Indeed, many meetings took place remotely and therefore generated significant savings in travel costs.

Miscellaneous administrative expenditure includes staff mission expenditure, office equipment and supplies, training administrative and ancillary staff, telephone costs and expenses relating

to internal meetings. Those costs were also lower than usual in 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 that are organised by the inspectors. These expenses were also extremely low because of the pandemic and are now back to normal.

Budget line	Budget implementation 2021	Budget implementation 2022	% var.
Expenditure related to seconded staff	1,127,344.96	1,323,461.00	17%
Expenditure related to administrative and ancillary staff	7,688,529.44	8,369,664.0	9%
Buildings	1,296,956.55	1,372,729.53	6%
Information and Communications Technology	2,749,847.71	2,334,437.47	-15%
Office of the Secretary-General	1,803,332.41	2,449,808.34	36%
Miscellaneous administrative expenditure	315,231.63	394,174.09	25%
Pedagogical expenditure	6,369.94	85,000.00	1,234%
TOTAL	14,987,612.64	16,329,274.43	9%

2. Human Resources

The Human Resources Unit is in charge of the management of Human Resources issues within the Office of the Secretary-General and a certain number of issues relating to Human Resources concerning the staff of the thirteen European Schools.

The redistribution of tasks among the Human Resources team that had already started in 2021 was confirmed to continue, in view of the retirement of a member of the unit in 2022, as was internal training. The purpose was to ensure business continuity and to uphold the professionalism and versatility of the Human Resources unit, each member of which is responsible for specific areas, including the financial and budgetary management thereof.

a) Follow-up on the COVID-19 pandemic

During the 2022 calendar year, the health situation in Belgium improved. Some colleagues tested positive and had to respect a quarantine. However, the impact on work was minor.

In June 2022, hybrid work was implemented. 100% on-site staff presence was allowed. Teleworking abroad was still allowed, enabling staff members to spend more time with their families.

The transition between compulsory teleworking and hybrid work went well. It allowed the Office of the Secretary-General to organise meetings, evaluations and recruitment procedures on-site again.

Interviews for evaluation of seconded management continued to be conducted in situ, while respecting the health measures put in place by the local authorities. Since 2021, the Central Planning Committee, a working group established by decision of the Joint Teaching Committee, has been responsible for programming the various activities of the inspectors including the evaluation of locally recruited teachers. The Human Resources Unit participated in disseminating the decisions taken by the Central Planning Committee. They were presented in the form of a calendar containing the dates of the evaluation missions and the names of the inspectors appointed for each mission.

b) Recruitment procedures

As in previous years, the recruitment of new staff members to the Office of the Secretary-General and school management staff constituted a significant proportion of the Unit's work in 2022.

Concerning seconded posts, the position of Deputy Secretary General was filled by the Board of Governors in December 2021 with entry into effect on 1 January 2022.

The number of administrative and ancillary staff (AAS) decreased from eighty-five members at the end of 2021 to eighty-three members (including temporary staff) at the end of 2022.

A total of ten administrative and ancillary staff members were recruited in 2022, including five permanent colleagues and five temporary.

The permanent posts concerned the Information and Communications Technology (System and Development cells), Accounts (Procurement cell) and Human Resources Units. The temporary recruitments aimed to strengthen certain services such as the Central Enrolment Authority (CEA), for the development of the Brussels Enrolment portal, the Procurement cell due to the increasing workload and to provide some replacements at the Pedagogical development Unit and the Central Administration Unit. The Human Resources Unit also conducted six procedures to recruit executive staff for the European Schools. Specifically, these selection procedures included two posts of Directors, three posts of Deputy Directors for the Secondary Cycle and one post of Deputy Director for Finance and Administration. Furthermore, the Human Resources Unit launched and took part in two recruitment procedures for a post of Assistant Deputy Director for the Nursery and primary cycle and a post of Assistant Deputy Director for the Secondary cycle.

Finally, the Human Resources Unit examined and determined the relevant professional experience for 180 seconded teachers and 3 of newly recruited members of the managerial staff.

c) **Training**

The Human Resources Unit had to apply for the first time the new Policy on training for the administrative staff of the Office of the Secretary-General and of the European Schools (2021-12-M-2-en-1) which is applicable as from January 2022. In order to comply with the requirements of this policy, the Human Resources Unit had to follow different steps.

First, the Human Resources Unit conducted a survey in order to collect the training needs of administrative and managerial staff of the Office of the Secretary-General and the European Schools. In total, 356 training needs were collected and analysed by the unit.

The Human Resources Unit then elaborated a first version of a training catalogue but also designed an internal SharePoint page to guide the Office of the Secretary-General and European Schools staff members on different aspects of training management.

The Human Resources Unit made the Eu Learn platform available to Office of the Secretary-General and European Schools staff members (including teachers of the Luxembourg European Schools) for training courses and oversaw administrative tasks related to the use of the platform.

The Human Resources Unit was also responsible for handling technical problems of users. In total, 434 staff members are users of the platform in 2022.

When it comes to the Office of the Secretary-General, the Human Resources Unit elaborated a training plan for the year 2022 as well as for 2023 and ensured close administrative follow-up of staff members' requests while managing the budget in accordance with the internal financial procedure. In total, the Human Resources Unit dealt with 29 training requests.

d) Participation in working groups

The Human Resources Unit also took part in a number of working groups (working group).

In 2022, the Administrative and Ancillary Staff working group met several times and focused on preparing proposal documents for the Board of Governors on how to address identified issues relating to the Administrative and Ancillary Staff Service Regulations. In preparation for the Board of Governors meeting in April 2022, the Administrative and Ancillary Staff working group had to review the implementation of the Single spine salary scale which was introduced in 2020 in view of equal treatment between employees. It also suggested to introduce new functions such as psychologists in all European Schools and a head accountant for the European Schools Bergen in the salary scale. Another proposition of modification of the Administrative and Ancillary Staff Service Regulations emerged in order to fit the requirements of morality and integrity within the European Schools. The working group then continued to meet in view of submitting further propositions of amendment of the Administrative and Ancillary Staff Service Regulations to the Board of Governors in December 2022. A new modification of the salary scale for equal treatment between employees was proposed as well as adaptation of the time-off allocated to the administrative and ancillary staff representative, whose cycle is spread over two different sites, possible adaptation of the work mode and finally the restructuring of Articles 25 and 26 of the statutes.

The Seconded Staff working group met only once. The members of this working group led discussions on the application of Article 58 of the Seconded Staff Regulations, last amended by the Board of Governors in April 2014. A concrete proposal for amendment of this Article will be submitted to the Board of Governors in April 2023.

A Joint Working Group, bringing together representatives of Seconded Staff and Locally Recruited Teachers, met four times in 2022 and continued its study on measures to further increase the attractiveness of the European Schools for teaching staff. This time the issue of the difference between the salary amounts of the nursery and primary cycle seconded teachers and the secondary cycle seconded teachers was addressed and analysed in detail. However, the concrete proposal submitted to the Board of Governors in April 2022 has received an approval.

The Joint Working Group also presented to the Board of Governors in April 2022 other proposals that found support. They concerned among others: the modification of the calculation method of the compensation allowance for Seconded Staff, the school fees reduction, as well as the modification of the Implementing Rules setting out the rights and procedures for the representation of the teaching staff of the European Schools.

The Human Resources Unit was very active in the work of the Simplification working group, especially in its sub-working group on Simplification of Human Resources. In 2022, the Human Resources Unit accomplished a lot of significant work related to research on a common concept of harmonisation, centralisation and digitalisation of Human Resources procedures within the entire European Schools System. A concrete proposal, supported by the Business Case, was submitted to the Board of Governors of December 2022 and found its support. The result of these efforts is the Human Resources Digitalisation project and the future implementation of a digital Human Resources solution (expected time: early 2024).

e) **Health insurance**

The Sickness Insurance Fund Management Committee met twice in 2022 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 2021 were presented by representatives of the European Commission's Paymaster Office (PMO) and, as in the previous year, the impact of the COVID-19 pandemic on the current state of the accounts was detected and analysed in detail.

Although the proposed Service Level Agreement (SLA) between the Office and the European Commission has not yet been signed, work on it progressed significantly in 2022. The lawyers were consulted on both sites and the meeting with two legal parties took place. The SLA is in its final negotiations and should be finalised in the first half of 2023.

As in the previous years, in October, the Human Resources Unit, in collaboration with the Paymaster Office, organised training session on health insurance and membership to the Sickness Insurance Scheme for new seconded staff who started work in September 2022. The JSIS Focal Points appointed by each school took also part, as did some directors. In total almost 140 people took part in the training session, which is 30% more than in 2020. This year the training was part of the induction process for new German seconded teachers. The session was highly praised by all attendees.

For the first time, in 2022, the Human Resources Unit organised the training for Human Resources administrative staff of the European Schools. This training was aimed at rationalising of types of

information exchange between the European Schools and the Paymaster Office, harmonising the procedures among different schools and updating documentation used in the affiliation process.

In April 2022, the Human Resources Unit also participated in the training organised by the Paymaster Office on the FILIP application, a special information technology tool making it possible to change/update a teacher's bank account number to be used for JSIS medical costs reimbursements.

f) **Other Human Resources activities**

In 2022, the contract concluded in 2020 between Partena, the social secretariat of the Office of the Secretary-General and the Brussels I and IV European Schools, was extended to three other European Schools situated in Belgium: Brussels II, Brussels IV and Mol. Several trainings took place to familiarise new users with the payroll platform and to introduce the application of new tools such as for example the reporting tool.

The Human Resources Unit terminated the work started in 2021 on reviewing and updating the memorandum on Entitlements for Seconded Staff members, document ref. 2017-09-M-1, and in June 2022 the new version of the memorandum, ref. 2022-06-M-1, was published to all European Schools.

Another significant task that Human Resources staff performed in 2022 was the realignment of the internal policy on extra hours and security guards' duties with the requirements under current Belgian legislation. After consultation with the legal partner of Partena, several workshops were held with representatives of the Information Technology and Statistics Unit to better understand their internal situation in relation to security guards' performance. Finally, a legal framework has been created, which was presented to all stakeholders of the Office of the Secretary-General at the meeting of the General Assembly in December 2022. The new policy document, ref. 2022-12-D-14, has been included in the Internal Regulations. Another important document presented at the General Assembly was the new regulations relating to teleworking within the Office of the Secretary-General. The new policy under the ref. 2020-12-D-22-en-2 entered into force on 1 January 2023.

Moreover, in early 2022 the Human Resources Unit published memorandum ref. 2022-02-M-1 determining and harmonising the application of financial compensation for overtime hours worked by seconded teachers at all European Schools.

Another memorandum drafted to harmonise the rules of application in all European Schools was memorandum ref. 2022-06-M-3 concerning the reimbursement of transport fees for children of seconded staff.

g) Well-being at work:

In 2022, well-being at work remained a priority for the Office of the Secretary-General. The first social events after the pandemics could be organised in 2022 to reinforce social cohesion among staff members.

The Internal Prevention Advisor (IPA) was responsible for the coordination of the COVID vaccination campaign for staff of the Office of the Secretary-General and the five European Schools in Belgium at the European Commission Medical Service. In addition, the Internal Prevention Advisor was involved in COVID-related communication at the Office of the Secretary-General.

The Internal Prevention Advisor drafted the annual report of the Internal Service for Prevention and Protection at Work for 2021.

In addition, the Internal Prevention Advisor intervened in internal conflict resolution and workload-related issues at the Office of the Secretary-General and in the reintegration of colleagues after long-term sick leave. In collaboration with the External Prevention Adviser, an awareness session on psychosocial risks at work was organised for the management at the Office of the Secretary-General.

h) Building management

The assistant in charge completed the operational tasks to ensure that the facilities of the Office of the Secretary-General (4,534.70 m²) worked properly. In addition, he focused on the following objectives in particular:

- A new four-year contract with a working time management provider for the Office of the Secretary-General;
- Follow-up on the conformity of the low voltage electrical installations at the Office of the Secretary-General;
- Delegation of the PEB (Building Energy Performance) certification to a member of the “Régie des Bâtiments” (RB) for the Office of the Secretary-General and European Schools in Brussels;
- Participation in a framework contract organised by the Régie des Bâtiments for the European Schools in Brussels to request their Building Energy Performance certification;
- In close collaboration with the Information and Communications Technology system cell, assistance with administrative tasks and coordination with external service providers for several projects at the Office of the Secretary-General (wi-fi installation, hybrid meeting room conversion, server room security, etc.).

The assistant ensured the comfort and well-being of the staff member at the premises of the Office of the Secretary-General:

- Purchase of adapted desks for colleagues with special needs;
- Follow-up of government indications concerning the reduction of energy consumption (e.g. dropping the office temperature to 19°C);
- Installation of the offices for the newcomers at the Office of the Secretary-General and ergonomic desk adaptation and training to optimise existing equipment and furniture;
- Monitoring of drinking water quality, including lab testing;
- Purchase of electrical household equipment for the dining spaces at the Office of the Secretary-General.

3. Central Enrolment Authority

Applications for enrolment and transfer to the Brussels European Schools are processed by the CEA in accordance with the Policy on Enrolment devised on the basis of guidelines adopted each year by the Board of Governors.

1. Objectives and priorities for enrolment for the 2022–2023 year

At the beginning of the school year in September 2021, the Belgian authorities made available to the Schools the site of Evere, which is attached to the Brussels II European School and accommodates the nursery and primary cycles. The main objective of the 2022-2023 enrolment session was to increase the initial enrolment at this site while ensuring the viability of the nursery and primary cycle classes open at the other sites in the language sections available at the Evere site.

With this in mind, pupils were enrolled in the nursery and primary cycles with 30 places available per class at the Evere site and 12 places available per class at the other sites; and in the secondary cycle with 26 places available per class.

From this session onwards, applications for enrolment and transfer were submitted online on **the Brussels European Schools enrolments portal**. Two enrolment phases were organised, with applicants for enrolment who were working in the European Institutions (or in a professional activity entitling them to consider their children as category I and Eurocontrol pupils - from primary 1 onwards) on 31 December 2021 having to submit their application during the first phase.

Voluntary transfer requests authorised without justification of special circumstances could be accommodated at the Brussels II School - Evere site in the open classes, language sections and levels and at the Brussels IV School for Estonian SWALS pupils attending the Brussels II School, as well as in the context of regrouping of siblings as defined by the Enrolment Policy, as long as this does not lead to a duplication of classes.

2. Results of the 2022-2023 Enrolment Policy

The main data on the 2022-2023 enrolment session is as follows:

- 2,806 enrolment and transfer applications were received and processed, 2,755 of them being for categories I and II.
- of the 4 applications received for category III pupils, the condition of having a brother or sister already enrolled in a school being met, 4 places were offered, 2 of which were refused by the parents
- Of the 33 applications for the enrolment of children of NATO civilian staff, 20 pupils were admitted to the schools.

- Of the 14 applications for the enrolment of children of United Nations international civil servants, 5 pupils were admitted to the schools.
- **In total, 1,881 new pupils were accepted at the Brussels Schools at the beginning of the 2022-2023 school year in September 2022, 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
302	186	389	250	369	380	1,881

Of the 2,653 places offered, 2,082 were initially accepted, meaning that 22% of the applications (i.e. 571) were refused on receipt of the CEA's decision. The majority of the rejected places were allocated to the Evere site and to the European School Brussels IV. Of the 2,082 places initially accepted, 201 were subsequently cancelled by the parents, 110 of which were in the first preference school.

A total of 772 applications were processed without new enrolments, i.e. one third of the total number of places offered (29%), as was the case in 2020-2021 and 2021-2022.

At Brussels I School, out of the 89 P5 pupils enrolled at the Berkendael site (Languages 1 DE, FR, LV and SK), 10 pupils (DE and FR) requested a transfer to a school other than Brussels I – Uccle site. These requests were all accepted in the school of first preference.

At the Brussels II School, 27 P5 FR pupils enrolled at the Evere site were automatically included in S1 at the Woluwe site.

Of the 2,806 applications received for 2022-2023, 73% (2,023) were submitted in the first phase. For information, of the 730 applications received in the second phase, 46 were submitted on the basis of force majeure; 25 of these applications were deemed inadmissible.

While enrolments are stabilising in the nursery and primary cycles, overcrowding in the secondary cycle continues to increase year after year. At the beginning of the school year in September 2022, the situation at each school/site is as follows:

- At the **Brussels I School – Uccle site**, the overall number of pupils has stabilised, but the number of pupils in the secondary cycle continues to increase;
- The **Brussels I School – Berkendael site**, with a capacity of 1,000 pupils, has an enrolment of 903 pupils. In addition to the French, Latvian and Slovakian language sections in the nursery and primary cycles, satellite classes are open for the following Language 1s: up to P5 for German, up to P4 for Greek, English and Italian and up to P3 for Spanish;

- At the **Brussels II** School – **Woluwe site**, enrolment has increased, mainly in the secondary cycle;
- The enrolment of 278 pupils at the Brussels II School – Evere site in 2021 has increased to 493 in 2022, distributed in the English (up to P2), German (up to P2), French (up to P5) and Italian (up to P1) sections;
- At the **Brussels III** School, enrolment has increased, mostly in the secondary cycle;
- At **Brussels IV**, enrolment has increased, mainly in the secondary cycle.

3. Enrolment Policy for 2023-2024

With 333 additional pupils at the start of the September 2022 school year, the population growth of the Brussels European Schools is approaching the average of 400 pupils observed in previous years.

In order to remedy the situation of persistent overpopulation and following the recommendations of the Board of Governors at its extraordinary meeting of 27 October 2022, a progressive approach aimed at making optimal use of the Berkendael and Evere sites as from the 2023-2024 school year, making efficient use of pedagogical resources in order to avoid parallel structures in the same school, was approved by the Board of Governors at its meetings on 6, 7 and 8 December 2022.

In this context, at the Brussels I European School, the gradual migration of the nursery and primary cycles of the EN and IT language sections from the Uccle site to the Berkendael site, and that of the DE section from the Berkendael site to the Uccle site, is being organised, with the exception of the FR and ES sections. As for the Brussels II European School, the migration of the nursery and primary cycles from the Woluwe site to the Evere site at this stage concerns the DE, EN, FR and IT language sections.

In addition, the Board of Governors decided in December on the future structure of the Brussels V European School, which is scheduled to open for the start of the 2028 school year. In this context, new pupils enrolled in the nursery cycle from the 2023-2024 school year onwards in the EL satellite classes of the Brussels I School – Berkendael site, with the exception of siblings of pupils enrolled before the 2023-2024 school year, as well as pupils in the nursery cycle up to and including S5 in the IT and NL language sections of the Brussels IV European School, will be transferred to the Brussels V European School in September 2028.

On this basis, the guidelines for the 2023-2024 Enrolment Policy taking into account these decisions were approved by the Board of Governors at its meeting in December 2022.

In this context, the main objective of the Enrolment Policy for the 2023-2024 school year is to implement arrangements to make optimal use of the resources of the Evere site and those of the Berkendael site in order to relieve the other schools/sites and to allow them to use available premises in order to accommodate secondary cycle pupils.

The organisation of the timetable for the submission of online enrolment and transfer applications on the enrolment portal is as follows: applications from category I and Eurocontrol pupils (from primary 1 onwards), who have a parent in post on 31 December 2022, must be submitted in the first phase. The second enrolment phase is reserved for applicants taking up their posts in Brussels after 31 December 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 2022-2023 school year.

The 2023-2024 Enrolment Policy can be consulted on the website of the Office of the Secretary-General of the European Schools www.eurisc.eu under *Enrolments/Policy on Enrolment in the Brussels European Schools*.

4. Legal aspects

Appeals

In 2022, the Office of the Secretary-General handled **149 administrative appeals**, which were followed by 68 contentious appeals. These figures are higher than those in 2021 (95 administrative appeals and 49 contentious appeals) but significantly lower than in 2020, which was disrupted by the COVID-19 pandemic and during which the Office dealt with the exceptional number of 214 administrative appeals and 99 contentious appeals.

This tends to show a gradual return to normal, even if there are still disputes specific to the pandemic, such as the one surrounding the granting of the “corona bonus” by the German authorities to their seconded staff.

Indeed, while the litigation concerning teaching staff is generally stable from one year to the next (about 20), in 2022, more than 70 staff members seconded by Germany contested that the amounts they received as “corona bonus” at national level were considered as remuneration by the Schools and were therefore deducted from their European supplement under the mechanism provided for in Article 49.2.b of the Seconded Staff Regulations.

The other contentious appeals, on the whole, have seen their figures fall to levels comparable to those experienced prior to the pandemic. These other contentious appeals are intrinsically linked to the functioning of a school (disciplinary system, enrolment, results of the Baccalaureate, decisions of the Class Councils, etc.) and are therefore more or less incompressible.

The total number of administrative and contentious appeals can be broken down as follows by area and decision-making body:

Administrative appeals	Contentious appeals
	47 appeals against the decisions of the Central Enrolment Authority (including 2 in interim proceedings) 3 accepted - 36 rejected - 8 withdrawn
24 appeals against Class Council decisions 7 accepted - 17 rejected	7 appeals against Class Council decisions (including 1 in interim proceedings) 6 rejected - 1 withdrawn
0 appeals regarding enrolment applications for schools outside Brussels	0 appeals regarding enrolment applications for schools outside Brussels
81 appeals concerning teaching staff, 5 of which were lodged by locally recruited teachers 79 rejected - 2 withdrawn	4 appeals concerning teaching staff, 0 of which were lodged by locally recruited teachers 1 accepted - 2 rejected - 1 pending decision
33 administrative appeals against the European Baccalaureate results (15 + 18 at the Pre-Bac) 11 accepted (all Pre-Bac) - 22 rejected	2 appeals (including 1 in interim proceedings) against the results of the European Baccalaureate 2 withdrawn
3 appeals concerning pupils with special needs 1 accepted - 2 rejected	1 appeal concerning pupils with special needs 1 rejected
5 appeals against suspension or expulsion decisions 5 rejected	4 appeals against suspension or expulsion decisions (including 2 in interim proceedings) 2 accepted - 2 rejected
0 appeals concerning the payment of school fees	1 appeal concerning the payment of school fees Pending decision
1 appeal against a decision of the Board of Governors 1 rejected	0 appeals against a decision of the Board of Governors
2 appeals not falling under any of the above categories 2 rejected	2 appeals not falling under any of the above categories 2 rejected
TOTAL: 149	TOTAL⁴: 68 (including 6 in interim proceedings)

⁴ 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.

Current status and future prospects

In the context of collective bargaining in the public sector, the German authorities agreed on the payment of a tax-free bonus of 1,300 euros to reward the outstanding performance of their civil servants during the COVID-19 crisis.

The “corona bonus” was paid to those seconded staff who were eligible to receive it in the first months of the year (by March 2022 at the latest, as the tax exemption is only valid until then), together with their monthly salary, as a one-off amount. This bonus was considered as remuneration to be deducted from the European supplement in accordance with Article 49.2.b of the Staff Regulations for Seconded Staff (hereinafter the “Staff Regulations”).

Believing themselves to be wronged by this deduction, more than 70 seconded staff members, acting individually, lodged an appeal with the Secretary-General to have the deduction of the bonus annulled and thus to retain its benefit. They argued, among other things, that the bonus, unlike remuneration, was neither taxed nor taken into account for retirement pension purposes.

However, these arguments were not accepted by the Secretary-General, who rejected all the appeals brought before him on the basis of the mechanism provided for in Article 49.2.b of the Staff Regulations, the aim of which is to ensure equal treatment of seconded teachers, regardless of the differences between the national remuneration systems.

Thus, all national emoluments (whether taxable or not, whether taken into account for retirement pension purposes or not) actually received by a seconded teacher must be deducted from the European supplement in order to ensure that their total remuneration (national emoluments and European supplement) is equal to that received by a seconded teacher from another Member State at the same grade and step.

At the time of writing, the case is now in the litigation phase and is pending before the European Schools’ Board of Appeal, which is expected to render its decision in the early months of 2023. Other similar appeals have been lodged, this time concerning the “energy bonus” granted by the German authorities to their seconded staff working in Germany, i.e. at the European Schools in Frankfurt, Karlsruhe and Munich.

On the legal side, another ongoing process that has seen progress in 2022 is that of closing the security recommendation made by the Commission’s Internal Audit Service in 2016, namely that specific security provisions be enshrined in written agreements with the Parents’ Associations so that the responsibilities of the Parents’ Associations are clearly defined in this area and distinguished from those of the Schools.

In order to advance this process and with the intention of facilitating the closure of this critical recommendation, it was proposed to the Board of Governors to amend Articles 5, 14, 15, 35 and 38 of the General Rules of the European Schools in order to clarify, in terms of safety and security, the roles and responsibilities of the Schools on the one hand and those of other parties providing services on the premises of the Schools on the other. The proposed amendments were approved by the Board of Governors at its meetings on 6, 7 and 8 December 2022 for entry into force on 1 January 2023.

At the time of writing, an administrative appeal launched on the initiative of InterParents and eight Parent Associations has been lodged with the Secretary-General with a view to having the decision of

the Board of Governors annulled. The Secretary-General is expected to decide on this in February 2023. If the appeal is dismissed, the appellants will then be able to submit their grounds for disagreement to the Board of Appeal.

Finally, it should be noted that the legal workload in 2022 was significant and that the future outlook is one of equal challenge.

Achievement of 2022 objectives

1. Objectives common with the Schools

Specific objective 1	Budget: limit the budgetary surplus of 2022 to max 1.0% of the total European Schools budget (final adopted budget) – exceptionally accepting a surplus of 1.3% for specific schools if the overall surplus is below 1%.
Main steps	<ul style="list-style-type: none"> – Provide proper analysis of Budget implementation projections in July 2022 – Provide realistic assessment of budgetary needs for Amending Budget in September 2022 – Close monitoring of budget implementation up to the end of 2022, including carry forward to 2023
Achievements	<p>Budget implementation projections were transmitted in July 2022 including very clear indications that a substantial reinforcement of the Budget would be needed before the end of the year.</p> <p>The amending budget was adopted in November 2022 including notably adjustments to staff-related expenditure lines due to unprecedented salary increases as well as rising energy prices.</p> <p>Budget Surplus estimation on 18 January should be around 1% of total budget granted to the Office of the Secretary-General. This projection of the budgetary surplus includes the transfer to the reserve fund.</p>
Results of Performance indicator(s)	<i>% of budget implementation (actual compared to final adopted budget)</i>
Further necessary steps	Continue monitoring budget implementation very closely every year.

Specific objective 2	Procurement: Identification of procurement contracts not compliant with the procurement rules (> 1 year)
Main steps	<ul style="list-style-type: none"> – Set-up a complete list of procurement contracts and define an action plan for contracts not compliant with procurement rules (end of May 2022) – Submit to Internal Control – Start implementation of action plan
Achievements	⇒ This list has been created and submitted to the Internal Control Unit

	<p>⇒ Action plan is ongoing. Our prioritised procurement agenda takes this list into account. This list also takes into account the end dates of contracts in order to be able to relaunch contracts in time</p>
Results of Performance Indicator(s)	<p><i>% of procurement contracts not compliant with the procurement rules (number) and their total yearly amount</i></p> <p>⇒ SMS Myschool</p> <p>⇒ Isabel</p> <p>2 contracts not compliant of a total of 153 contracts (Office of the Secretary-General + EC contracts) : 1.3%</p> <p>65 contracts (Office of the Secretary-General contracts only): 3%</p>
Further necessary steps	<p>⇒ SMS : the current contract ends at the end of 2023, a competition must be carried out, however, in the current state of things, SMS cannot be put out to tender as it stands (the programme covers too many functionalities). The objective is therefore to extend the current contract for 2 years and in the meantime to split SMS into different projects with the aim of progressively re-tendering them</p> <p>⇒ Isabel : tender monopoly to be launched in 2023</p>

Specific objective 3	Payments: follow up payment deadlines thoroughly
Main steps	<ul style="list-style-type: none"> – Ensure invoices are received electronically – Make sure payment terms are respected and justify late processing of invoices – Develop an ageing report to facilitate the follow-up of invoices
Achievements	<p>⇒ Special attention has been given to tight follow-up on invoice processing throughout the financial circuit ensuring that payments are made within the due terms.</p> <p>⇒ Electronic invoice reception is the rule in place within the Office of the Secretary-General.</p> <p>⇒ The management took the decision that the current possibilities for following up invoices would be sufficient.</p>
Performance indicator(s)	<p><i>% of payments to external vendors processed with a delay</i></p> <p>Around 80 payments were processed with a delay, which works out at approximately 6% of the payments.</p>
Further necessary steps	<p>Further steps: reinforce awareness of the necessity of processing the operational validation in due time.</p> <ul style="list-style-type: none"> - Increase collaboration with suppliers to ensure that invoices are sent swiftly (electronically).

	<ul style="list-style-type: none"> - Ensure that invoice document dates are in line with reality (avoid documents being received weeks after the document date).
Specific objective 4	<p>Inventory: ensure that the physical inventory is updated according to the rules of the FR</p> <p>According to Art. 82 FR, an inventory shall be kept of all movable and immovable property in accordance with a template drawn up by the accounting officer.</p> <p>An inspection shall be carried out each three years to ascertain the physical correctness of the entries in the inventory.</p> <p>The objective is to ensure that the School is complying with this provision.</p>
Main steps	<ul style="list-style-type: none"> - Perform physical inspection - Make use of new template procedure provided in December 2021 - Reconcile outcome of physical inspection with assets registered in SAP - Update entries in the inventory in SAP - Send a copy of the signed certification letter and the completed xls-file to the Central Accounting Officer and HoU Internal Control
Achievements	<p>The physical inventory took place during the second half of 2022 and the result is currently being materialised and mirrored in SAP to ensure a perfect equilibrium between the legacy system and the physical reality. This process will be achieved by April 2023.</p> <p>Besides the inventory, the Central Accounting Unit presented a “Physical Assets Workshop” to the LAOCs and accounting teams of the schools in October 2022. The main aim of the workshop was to clarify and/or improve the Schools’ treatment of fixed assets accounting (i.e. the treatment of PP&Es and Intangible assets). The workshop proposed solutions to problems that had been spotted by auditors, such as GL accounts with improper depreciation rates. An annual check of information technology equipment was put in place to encourage the review of items that could become obsolete quickly, so that these could be scrapped independently of the mandatory three-year physical inspection.</p>
Further necessary steps	<p>This inventory update should in practice be followed by reinforced processes of Asset recording from acquisition throughout the life cycle. Periodic inspections should be scheduled and implemented to ensure tight adherence to the inventory rules.</p>

Specific objective 5	Implement, according to the envisaged timeline, the memorandum on the management of extra-budgetary activities (> 1 year) – continued from 2021
Main steps	<ul style="list-style-type: none"> – Improve profit centre reporting – Perform call for tender for school trips – Adoption of the memorandum on extra-budgetary activities (without school trips)
Achievements	<ul style="list-style-type: none"> – School trips : → awarded 13/10/22 <p>On 28 October 2022, following an open procedure with 6 lots (Belgium, Luxembourg, Germany, Italy, Spain, The Netherlands), 6 contracts were awarded to the Spanish firm Denatravel. These 6 framework contracts will be used for a maximum duration of 4 years.</p>
Further necessary steps	<ul style="list-style-type: none"> - Continue improving the profit center reporting - Issuance of the updated memorandum an extra-budgetary activities.

Specific objective 6	Agree, issue, and start implementing the memorandum on the application of security procedures (>1 year) – continued from 2021
Main steps	<p>Finalise all procedures relating to security:</p> <ul style="list-style-type: none"> – Issue the Access Policy for the European Schools – Prepare and issue policies: <ul style="list-style-type: none"> - Video surveillance - Lockdown – Follow-up on the adoption of policies by the Schools – Define timeline for implementation
Achievements	⇒ The Access Policy for the European Schools and Office of the Secretary-General was issued and its implementation scheduled for September 2022
Further necessary steps	Development and implementation of Amok alarm/lockdown and video surveillance guidelines is still outstanding.

2. Objectives of different units

Specific objective 1	<u>Increase the attractiveness of the European School system for teaching staff</u>												
Main steps	<ul style="list-style-type: none"> – Analyse feedback received at the Budgetary Committee and Board of Governors meetings in November and December 2021 respectively – Develop and present proposals that can find Board of Governors approval in April 2022 for seconded and locally recruited teachers – Entry into force of potential measures as of the 2022/23 school year 												
Achievements	<ul style="list-style-type: none"> – In April 2022, the Board of Governors approved a proposal concerning calculation of the ‘compensation allowance’ that will help to further attract seconded teaching staff with relatively high national salaries. – The Board of Governors approved a proposal to extend the concept of ‘protected posts’ for locally recruited teachers. The increased job security will help to attract and retain qualified locally recruited teachers. 												
Performance Indicator(s)	<ul style="list-style-type: none"> – <i>The number of seconded teachers increases.</i> <table border="1" data-bbox="496 1060 1156 1318" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: center;">Number of seconded teachers <u>in October 2021</u> (2021-2022 School year)</th> <th style="text-align: center;">Number of seconded teachers in <u>October 2022</u> (2022-2023 school year)</th> <th style="text-align: center;">(%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1204</td> <td style="text-align: center;">1244</td> <td style="text-align: center;">3.3 %</td> </tr> </tbody> </table> – <i>The number of qualified locally recruited teachers applying for teaching positions increases.</i> <table border="1" data-bbox="496 1470 1156 1795" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: center;">Number of locally recruited teachers (full-time teacher equivalents) <u>in October 2021</u> (2021-2022 School year)</th> <th style="text-align: center;">Number of locally recruited teachers (full-time teacher equivalents) <u>in October 2022</u> (2022-2023 School year)</th> <th style="text-align: center;">(%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1259</td> <td style="text-align: center;">1280</td> <td style="text-align: center;">1.7 %</td> </tr> </tbody> </table> 	Number of seconded teachers <u>in October 2021</u> (2021-2022 School year)	Number of seconded teachers in <u>October 2022</u> (2022-2023 school year)	(%)	1204	1244	3.3 %	Number of locally recruited teachers (full-time teacher equivalents) <u>in October 2021</u> (2021-2022 School year)	Number of locally recruited teachers (full-time teacher equivalents) <u>in October 2022</u> (2022-2023 School year)	(%)	1259	1280	1.7 %
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Further necessary steps	<ul style="list-style-type: none"> – The significant difference in the salaries for teachers in the nursery: primary cycle compared to the salaries of teachers in the secondary cycle still needs to be addressed. – Moreover, a proposal needs to be developed for the recognition of professional experience of locally recruited teachers.
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Specific objective 2	Increase the attractiveness of the European School system for the administrative staff
Main steps	<ul style="list-style-type: none"> – After approval of the measures relating to the evaluation system and the recruitment system continue work on proposed points with financial impact – Provide updated proposals to the Board of Governors in April 2022 – Entry into force of potential measures in the second half of 2022
Achievements	<ul style="list-style-type: none"> - In December 2022, the Board of Governors recognised that the seniority of existing staff in the European Schools system had not been properly considered and committed itself to taking it into account in 2024 and 2025. In doing so, experienced staff are retained to a greater extent within the system. – In addition, the salary scales have been reviewed and harmonised for all scientific technicians at the European Schools; they now take into account their skills, which have also been harmonised. <p>Both decisions are likely to attract and retain qualified administrative and ancillary staff within the system but are not yet visible in staff figures.</p>
Performance Indicator(s)	– N/A
Further necessary steps	As agreed and taking into account the full picture of those with the required seniority in the European Schools, it will be necessary to propose the appropriate salary adjustments to the Boards of Governors in April 2024 and April 2025, in order to value the experience gained in the system.

Specific objective 3	Improve the 2019 Cost Sharing Agreement
Main steps	<ul style="list-style-type: none"> – Review of the 2019 Cost Sharing Agreement – Analyse the reasons for a decrease of secondments – Provide the Board of Governors with a proposal for revision of the Cost Sharing Agreement in December 2022

Achievements	<ul style="list-style-type: none"> – The Cost Sharing Agreement of 2019 was reviewed and a report was submitted to the Board of Governors by the end of 2021 – Based on this review, a proposal for an amendment of the Cost Sharing Agreement was discussed in the Enlarged Presidency working group. – The more needs-base and more differentiated approach was approved by the Board of Governors at its meeting in December 2022 and will enter into force with the beginning of the 2024/25 school year.
Performance Indicator(s)	<ul style="list-style-type: none"> – Approval of the revised Cost sharing Agreement – done. – The number of secondments will increase – not yet visible – Voluntary payments of Member States that do not fulfil their quota as of the 2024/25 school year.
Further necessary steps	<ul style="list-style-type: none"> – Elaboration of a mechanism for voluntary payments, which needs to be in place as of the 2024/25 school year. – Review of the revised Cost Sharing Agreement in the 2025/26 school year.

Specific objective 4	Approved measures and action plan from the Simplification working group
Main steps	<ul style="list-style-type: none"> – Present the results of the ‘Documents’ and ‘Meetings’ subgroups to the Board of Governors in April 2022 and start implementation – Continue work in subgroups and present the results, including an analysis of resources (financial and human), to the Board of Governors in December 2023 – Prepare an action plan for implementation of the measures decided
Achievements	The recommendations of the Simplification working group were finalised and presented to the Board of Governors in December 2022. The implementation plan (action plans for each area) and the financial basis will be elaborated and presented to the Budgetary Committee and the Board of Governors in March and April 2023 respectively.
Further necessary steps	The specification for the call for tenders in the area of Human Resources (an integrated digital Human Resources management platform) should be developed in the first half of 2023 so that the call can be launched in the summer. The plan for the centralisation of certain tasks in the area of Budget and Accountancy should be established. A detailed action plan will also be developed in the field of Digitalisation by the IT Admin working group.

Specific objective 5	Finalisation of reorganisation of governance: <ol style="list-style-type: none"> 1. Clean-up of master data in SAP 2. Validation of accounting system <p>- Continued from 2021</p>
Main steps	<ol style="list-style-type: none"> 1. <u>Clean-up of master data in SAP</u> <ul style="list-style-type: none"> - Develop a master data management policy (covering vendors, employees and customers) - “Clean up” various categories of master data in the SAP accounting system 2. <u>Validation of accounting system</u> <ul style="list-style-type: none"> - Continue the process of validation already started in 2020/21 - Ensure implementation of a regular check of powerful SAP profiles
Achievements	<p>The development of a master data management policy progressed but was not finalised</p> <p>The clean-up of various categories of master data has been ongoing – vendors that have been inactive for over two years are closed and blocked after checking with the Schools.</p> <p>Regarding validation of accounting systems, no further progress could be achieved during the financial year 2022 in relation to the situation reported for the financial year 2021 (improvement of the maturity level of the organisation’s information technology controls). The main reason was the lack of a contractual basis for such services, due to the cancellation of the framework contract Dimos V, run at the level of the Commission services.</p>
Further necessary steps	<ul style="list-style-type: none"> - Finalise the master data management policy. - Continue cleaning up the various master data categories - Progress with respect to validation of the accounting system

Specific objective 6	<u>To carry out all procurement priorities in full compliance with the Financial Regulation</u>
Main steps	<p>The following call for tenders shall be performed and assigned:</p> <ul style="list-style-type: none"> - School trips - Interim agency - School materials (school furniture, outdoor equipment, science material, technical material DIY) - Viatique - Microsoft Campus Licences - Isabel - Insurance (liability, students)

Achievements	<ul style="list-style-type: none"> - School trips: → awarded 13/10/22 - Interim agency: → postponed - School materials (school furniture, outdoor equipment, science material, technical material DIY) <ul style="list-style-type: none"> ⇒ School furniture: tender launched in 2022, the Italy Lot was awarded (05/12/22), no acceptable offer received for the other lots (Benelux, Germany and Spain), these unawarded lots will be relaunched in the first quarter of 2023 ⇒ Outdoor equipment: postponed ⇒ Science material: awarded 30/08/22 - Viatique → current contract ends on 12/2023, to be relaunched mid 2023 - Microsoft Campus Licences: → awarded 20/05/22 - Isabel: to be done in 2023 <p>Insurance (liability, students): → awarded 10/11/22</p> <p>Other tenders awarded in 2022:</p> <ul style="list-style-type: none"> - Bpost - Intermath illustrator - Maintenance DOCEE - PWC - Terminology management Solution - Machine à affranchir - Bodet - Cipaltotally - Delaware - DHL - Isabel connecting tool - Studio video
Performance Indicator(s)	<p>4 prioritised contracts out of the 7 originally planned have been completed in 2022:</p> <ul style="list-style-type: none"> - Microsoft - Insurance - School trips - Science material
Further necessary steps	<p>Interim agency: postponed due to changes in the priority (replaced Hr tool)</p> <p>School furniture: will be relaunched in Q1 2023</p> <p>Outdoor equipment: postponed: date to be confirmed</p>

Specific objective 7	SAP priorities: Implementation of Board of Governors decision regarding the rationalisation of salary payments of seconded staff (continued from 2021)
Main steps	The go-live of this project had to be postponed ensuring completion of necessary tests. Remaining steps: <ul style="list-style-type: none"> – Finalisation of tests – Performance of trainings – Go-live in April 2022
Achievements	The project went live in April 2022. The salaries of the seconded staff members have since been managed through SAP HCM.
Performance indicator(s)	An operational SAP-based platform for the calculation of salaries of seconded staff in all schools and the Office of the Secretary-General
Further necessary steps	Development of additional reports.

Specific objective 8	Develop, discuss, and issue an anti-fraud strategy of the European Schools (continued from 2021)
Main steps	<ul style="list-style-type: none"> – Finalise draft anti-fraud policy and procedure for whistleblowing – Issue both documents – If needed, conduct training to responsible staff members
Achievements	<ul style="list-style-type: none"> – The documents relating to the anti-fraud policy and whistleblowing guidelines have been finalised and were issued in July 2022. The European Commission's Anti-Fraud Office (OLAF) provided training to the management of the Office of the Secretary-General, Directors and Deputy-Directors for Finance and Administration (DDFAs) in June 2022 – the ICCU provided training to Directors for Finance and Administration in November 2022
Further necessary steps	Continue raising awareness of fraud in the European Schools

Specific objective 9	Implementation of Internal Audit Service recommendation relating to roles and responsibilities at central and local level and on various committees
Main steps	<p>2 Internal Audit Service recommendations to close:</p> <ul style="list-style-type: none"> – Roles, responsibilities and tasks on security and/or safety at central and local level: <ul style="list-style-type: none"> ○ Define the role of Secretary-General in safety and security matters ○ Define the role of Security and Safety Officer in Belgium (Office of the Secretary-General) ○ Define the roles of Safety and Security Officers in the Schools ○ Negotiate with Human Resources. DS via a Service Level Agreement (SLA) to monitor and report on the activities of the Security Officers – Role and responsibilities of the safety and security committees <ul style="list-style-type: none"> ○ Prepare an inventory of Safety and Security Committees and their roles and procedures at the different Schools ○ Ensure that safety and security issues are regularly covered in School Committees (e.g. in a Safety and Security Committee or in School Advisory Board) – Harmonise procedures, roles and responsibilities of these committees (appointment mechanisms, frequency of meetings and reporting lines).
Achievements	<ul style="list-style-type: none"> – Definition of the roles and responsibilities in the field of safety for the Secretary-General, the Safety and Security Officer (SSO) of the Office of the Secretary-General, and the Safety and Security Officers in the schools, in the Health and Safety Policy, issued in November 2022 – Definition of the roles of the health and safety committees in the Health and Safety Policy, issued in November 2022 <p>Due to the fact that the European Schools must follow the host country's legislation, the Health and Safety policy requires that each school follow the applicable legislation in this domain. Consequently, it is not possible to harmonise the procedures.</p>
Further necessary steps	Development and implementation of a Security Policy for the European Schools.

3. Objectives relating to Accredited European Schools

Specific objective Accredited European Schools	Improve quality of accreditation and audit process
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, Accredited European Schools 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 and the Joint Teaching Committee.</p>
Achievements	<p>Executive Coordinator/Accredited European Schools’ Cell</p> <p><u>Initial accreditation process</u></p> <ul style="list-style-type: none"> – The templates provided in the Regulations on the Accredited European Schools are being used for all new GIF and DoC submitted. Some Accredited European Schools have proceeded to update their Dossier of Conformity according to the new template. <p><u>Audit process</u></p> <ul style="list-style-type: none"> – The Annual Audit Report 2021, giving concrete examples of good and less recommended practices based on the 2021 Audit Reports outcomes, was shared with the management of the Accredited European Schools in 2022, with the aim of fostering a better understanding of the audit process and key aspects of the European Schools system, as well as the rules and regulations for Accredited European Schools. The same will be done in 2023 with a report on the audits carried out in 2022. – Training sessions were carried out for Inspectors and Experts in June and July 2022. The resources shared during such trainings have also been made available on dedicated online platforms.

	<ul style="list-style-type: none"> – 5 new experts joined the group of Accredited European Schools Experts (now 12 in total). Besides the specific training for the Experts, a peer system was put in place so that new Experts could work with Experts who already had experience with pre-Audits. This ensured a smooth induction of the new Expert into the audit process. – The Audit Toolkit was used consistently by everyone involved in the 2022 Accredited European Schools Audits, in conjunction with the Accredited European Schools Regulations and the schools' Dossiers of Conformity. – The Accredited European Schools Steering Committee met twice in 2022, to evaluate the 2021 audits and discuss the Audits planned for the autumn of 2022. No major changes were made to the Audit Toolkit as a result of the Accredited European Schools Steering Committee discussions.
Further necessary steps	<ul style="list-style-type: none"> – The Audit Toolkits should be reviewed by the Accredited European Schools Steering Committee in Spring 2023, who will decide whether changes are needed. – Due to the high number of Audits foreseen for autumn 2023, it is important to make sure that the audited schools will have the opportunity to be informed about the process in due course. An information meeting for the Accredited European Schools management will be organised in the spring of 2023. – Several schools will be audited in 2023 to obtain Additional Accreditation. The Accredited European Schools team, together with the European Baccalaureate Unit, shall inform these about the specifics of the European Baccalaureate cycle in order to prepare them in the best possible way for the opening of their S6 and the audit.

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 2022:

- Set-up of the system to manage budgetary school trips and block GL accounts to prevent manual posting when not appropriated
- Finalisation of the development of SAP HCM and implementation/go-live in April 2022
- Training sessions have been organised for users and validators
- In addition, in collaboration with the Internal Control Capability Unit, a training for European Schools Directors was also held.
- The manual for the MIRO transaction is still in progress.

Segregation of duties

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

The segregation of duties (SOD) table was updated to provide a more detailed view of the access rights provided in the SAP system.

The segregation of duties table of the Office of the Secretary-General is fully compliant with segregation of duties.

Payments and online banking system

The SAP system is linked to the ISABEL online banking system. All payments (except direct-debited bank charges and Isabel fees) are initiated in SAP and automatically sent to the online banking system, where two employees authorised to sign release them (signature 1: Office of the Secretary-General Accounting Officer Correspondent/back-up of the Office of the Secretary-General's Accounting Officer Correspondent, signature 2: the Central Accounting Officer or their team).

Ex ante control

Each financial transaction is subject to at least one ex ante control at school level. After registration by the initiator, all transactions are submitted via workflow to the checker 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 possibility of delegation from the Authorising Officer to the checker (simplified model of segregation of duties). The workflow ends with a check of the check (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 sub-delegation.

The Office of the Secretary-General made use of the simplified model for the following transactions:

- Authorise fund precommitments up to the limit of €5,000;
- Authorise purchase contracts up to the limit of €5,000;
- Authorise purchase orders up to the limit of €5,000;
- Authorise FI Invoices up to the limit of €5,000;
- Authorise MIRO Invoices up to the limit of €5,000.

Delegation of the Authorising Officer by delegation and by subdelegation (Articles 30.1 and 30.2 FR2020)

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

The Deputy Secretary-General 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 subdelegation for the following transaction types:

Authorisation of commitments of expenditure, and validation and authorisation of expenditure for an unlimited amount for all items and articles of the section “Office of the Secretary-General” of the Budget. The Authorising Officers were more specifically empowered to:

- Authorise budget documents in SAP for an unlimited amount;
- 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;
- Establish sales orders and recovery orders for all items and articles in the “Office of the Secretary-General” section of the Budget, for an unlimited amount;
- Authorise the deletion of assets;
- Authorise Employee Master Data in SAP.

The delegations remain valid until they are expressly amended or revoked, or until the delegate ceases to perform their duties.

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

The assessment of the Internal Control Standards reveals that the standards are met up to an average level with no standard assessed as red (assessment of standards: 11/16 green, 5/16 yellow and 0/16 red, as detailed in the assessment in Annex).

In 2022, standards on Continuity of operations and Mail and Document Management, whose assessment was red in 2021, have improved as they are now partially implemented.

Weaknesses have however been raised in the following areas:

- Continuity of operations: lack of an emergency plan and a business continuity plan to develop recovery strategies;
- Mail and document management: absence of digital back-up solutions, the document management policy is currently under development;
- Audits: audit recommendations are not all implemented within the planned deadlines
- Procedures: manual controls are still prone to errors, working groups may overlap or be redundant, and weaknesses were also identified in the information technology governance procedures;
- Assessment of the compliance of the Internal Control Standards: some action plans involve the whole system, which triggers some delays in their implementation.

3. Register of exceptions

The Office of the Secretary-General's register of exceptions of 2022 contains four exceptions related to non-compliance with rules, regulations and procedures. This represents a significant decrease in comparison with 2021 when thirteen exceptions were raised (mainly in the areas of procurement and payments). The four exceptions had a financial impact of a total amount of ~€146k. They concerned the following.

Two exceptions related to procurement. In one case, the Office of the Secretary-General paid an invoice with an amount exceeding the purchase order, and in the other case, mobile phone subscriptions for July and August 2022 were paid without a valid contract.

One exception was linked to financial & staff regulations. Due to a late communication to attend a staff selection process, an economy class ticket was unavailable, and a first class return ticket had to be purchased.

Finally, one accounting-related exception was reported, linked to a 2020-2021 sickness fund payment that could not be paid earlier because the debit notes were not sent by the European Commission in a timely manner.

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

4. Risk management

The European Schools top risks and their evolution during 2022 are shown in the following table:

European Schools' system risks	Assessment Feb 2022	Assessment Oct 2022	Explanation
Unfilled secondment positions (for teachers)	20	16	The decrease can be explained by a slight increase in the secondments seen at the beginning of the 2022-2023 school year. A new cost-sharing agreement has been approved by the Board of Governors
Difficulties in retaining and recruiting highly qualified and specialised administrative and ancillary staff (Information and Communications Technology)	20	20	Recruiting and retaining highly qualified information technology professionals remains challenging because of the intense competition on the market.
Dependence on small number of information technology experts	9	6	An information technology services assessment was carried out, which led to the definition of an action plan to reduce dependency on staff.
Follow-up of audit recommendations and conclusions not as thorough as necessary in the Accredited European Schools	8	8	The possibilities for proper follow-up of the audit recommendations are limited as schools are part of national systems.
Proper recognition in the member states of the new marking system	6	6	The communication must be continued with some member states. The infringement procedures in Germany and Denmark are still ongoing.
The fifth Brussels School, expected for 2019, will not be available before 2028	20	20	The new site opened in Evere in September 2021 will be fully occupied within 2-3 years. The fifth school will not be available before 2028 which leads to a mismatch between the offered and needed capacities for at least 2 years

Cyber attack	20	20	<p>The increased use of digital tools created opportunities for hackers and the development of ransomware attacks</p> <p>Reinforcement of information technology security is ongoing, notably including assessment of network security with the support of an external provider.</p>
Critical system failure	9	6	<p>Risk further decreased because of the consolidation of the critical services and the improvement of the information technology infrastructure.</p>

The Office of the Secretary-General updates the risks in February and October.

Results of external and internal audits

1. Audits by the Internal Audit Service

In accordance with its 2022 audit plan, the Internal Audit Service (IAS) performed an audit on information technology governance in the European Schools with the objective of assessing the adequacy of the design and the efficiency of the management and control systems put in place by the European Schools for its information technology governance. The final audit report was received in November 2022.

The Internal Audit Service concluded that, while acknowledging the steps taken by the European Schools in recent years to improve the maturity of the information technology governance process, there are a number of significant weaknesses affecting their efficiency and effectiveness in the areas of information technology governance supporting practices and information technology security governance.

The following three recommendations emerged from the audit:

Information technology governance supporting practices – Very important

- Define a business case template to be completed for upcoming initiatives and to be used as a basis for future information technology investment decisions.
- Define for future information technology initiatives the business benefits baseline and follow up on the benefits realisation during and at the end of information technology investments.
- Define and apply a standardised approach to Total Cost of Ownership (TCO) that includes at least cost categories on development/purchasing; maintenance; support and training; and infrastructure.
- Define and implement a knowledge management policy.
- Define and monitor a multi-annual roadmap for the information technology investments and policies laid out in the multi-annual information technology plan for 2022-2026.
- Define the criteria that state which decisions can be taken at information technology operational level, which can be taken by the Information Technology Strategy Group, and which require sign-off by the Board of Governors of the European School (BOGES).
- Define the project organisation and roles for all upcoming information technology projects.

Information Technology Security Governance – Very important

- Define and implement the concept of System Ownership. In addition, the European Schools should strengthen in-house expertise on information technology security matters.
- Establish the information technology systems' Business Impact Analysis (BIA) and include the system owners in the exercise. Using that output, the European Schools should draft the Business Continuity Plan (BCP) and test its performance regularly.
- Define and draft a horizontal enterprise architecture for all information technology projects, customised to the needs of the European Schools.
- Draft the security plans based on the results of the Business Impact Analysis and implement them for all information technology systems.
- Complete the information technology inventory with missing information technology assets and ensure that it is kept up-to-date regularly.

Information Technology Risk Management – Important

- Define and implement a common and consistent practice across all information technology projects and services for identifying and responding to information technology risks, including risk level, risk owner, risk response and implementation status. In addition, a frequent and continuous monitoring of information technology risk response should be reported as part of the general risk management process to the relevant governance bodies. Lastly, the process should support effective risk response for information technology risks identified both at central level and at school level.

An action plan has been developed and is on the way to being implemented.

In December 2022, three recommendations were marked as 'ready for review', one of them being critical:

- Roles and responsibilities of the Parents' Association on security – Critical
- Appointment of examining board members, experts, and members of staff – very important
- Processes and procedures for planning, organising, and reporting on the annual European Baccalaureate session (European Baccalaureate) – important

With this, seven recommendations remain open at the beginning of 2023:

- Roles and responsibilities of the safety and security committees – Important (original implementation date 31/12/2017, revised implementation date 30/04/2023) and Roles, responsibilities, and tasks on security and/or safety at central and local level – Important (original implementation date 31/12/2017, revised implementation date 30/04/2023): Progress has been made in the development of a health and safety policy with details on roles and responsibilities of all parties involved in the European Schools as well as responsibilities of health and safety committees. In addition, the development of a separate security policy has started, which will describe roles, responsibilities, and tasks in the field of security.
- Legal advice on the applicable laws and local rules concerning security – Important (original implementation date 30/06/2018, revised implementation date 30/04/2023): Progress has been made with the implementation of the access security policy in schools with aspects of deliveries included in the policy. The next steps foreseen are the development of Amok alarm and closed-circuit television (CCTV) surveillance policies.
- Internal repository of documents and underlying document management policy – Important (original implementation date 31/12/2018, revised implementation date 31/07/2023): In April 2022, the Board of Governors approved the report of the simplification working group with specific recommendations by the Documents sub-working group relating to (1) the development of guidelines for document creation and management as well as the provision of related training courses for staff; (2) the revision and creation of type specific templates; (3) discussions on the potential of SharePoint, Docee and the website for digital archiving; (4) the need for a "Communication Policy", "Document management policy" and "Archival policy" for the European Schools system; (5) regular updating of the Digest of Decisions of the Board of Governors. The process of drafting the guidelines for the creation of documents, including type specific templates, and an overarching document management policy linked to recommendations (1) and (4) have started and are currently ongoing.
- Ethics arrangements over the European Baccalaureate – Very important (original implementation date 31/07/2022, revised implementation date 30/04/2023): The template appointment letter to be sent to the experts has been amended and the letters will be sent in March 2023 for the 2022-2023 school year.

- Information/information technology security – Very important (implementation date 31/07/2023): The security risk analysis has been done by the Baccalaureate unit and security guidance is currently being prepared relating to preparation of the draft Baccalaureate exam.
- Data and School Management System (SMS) supporting the European Baccalaureate organisation in all schools – Important (implementation date 31/12/2023): The gathering of the functional requirements is finalised, and a road map will be set up and shared with the Schools

The Internal Audit Service performed a risk assessment in 2022 in cooperation with the Office of the Secretary-General of the European Schools and one European School (Brussels II European School) to elaborate the Strategic Internal Audit Plan (SIAP) for the period 2023-2025. The Internal Audit Service has planned three audit engagements in the next audit cycle starting in 2023.

2. Audit by the Court of Auditors

In 2022, the European Court of Auditors (ECA) performed a review of the accounts and internal control systems (in the areas of recruitments, procurements, payments) of the Brussels III European School, the Karlsruhe European School and the Office of the Secretary-General, as well as a review of the consolidated accounts 2021.

The European Court of Auditors did not identify any material errors in the final consolidated financial statements for 2021 but recognises that there is still an emphasis of matter concerning the validation of the accounting system. As regards internal control systems the Court could still not confirm that the Schools' financial management in 2021 was fully compliant with their Financial Regulation and the Staff Regulations.

The European Court of Auditors highlighted weaknesses in:

- **Accounting:** In the calculation of employee benefits, the booking and depreciation of fixed assets, and the calculation of provisions for other liabilities. **Recruitments:** the Court pointed to weaknesses in the use of selection criteria, gaps in compliance with the Schools' recruitment rules, and missing supporting documentation.
- **Procurement procedures**, in particular:
 - i. competition-related weaknesses concerning the failure to carry out a procurement procedure, overly specific technical selection criteria and excessively high required turnover without documented justification; and
 - ii. others concerning the failure to check that tenders adhered to announced procurement procedures, amounts spent exceeding initial estimates, and templates not being updated in line with the EU Financial Regulation Services.

- **Payments:** The Court 's review showed that weaknesses continued to exist in relation to:
 - i. payment deadlines; clearance of amounts payable and contracts
 - ii. issues with weighting coefficients, calculation of taxable amounts, and managerial allowances and
 - iii. inconsistencies in the segregation of duties.

In its replies the Office of the Secretary-General and the Schools committed to work immediately on the weaknesses identified and pointed out that in certain areas this work has already been started.

On the recommendations related to the calculation of taxable amounts and managerial allowances, the Office of the Secretary-General did not agree with the Court's interpretation of the rules and related recommendations, but committed to work on a proposal of clarification before the next Board of Governors' meeting in April 2023.

Various actions have been and will be taken by the Office of the Secretary-General and the Schools to tackle the identified weaknesses and implement recommendations:

- In accounting: where attention to accounting rules was reminded during the Accounting Correspondents' meeting of November 2022, and harmonisation of accounting practices is further developed
- In the procurement area, rules were also reminded to the schools during the procurement network meeting which took place in November 2022, all schools now have access to the early-detection and exclusion system (EDES) of the Commission and all templates have been updated
- As regards payments: the financial system master data have been reviewed to align with contracts, and the scope of controls performed on the correct implementation of SOD tables in the SAP system was enlarged, and the related guidance was updated.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER BY DELEGATION

Article 33 FR 2020

I, the undersigned, **Manuel BORDOY**,
Deputy-Secretary General of the Office of the Secretary-General of the European Schools,
in my capacity as **AUTHORISING OFFICER BY DELEGATION IN 2022**,

- declare that the information contained in this report gives a true and fair view⁵;
- 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.



(signature)

Brussels, 17.02.2023

⁵ True and fair in this context means a reliable, complete and correct view of the state of affairs in the Office.



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ANNEX – ASSESSMENT OF IMPLEMENTATION OF INTERNAL CONTROL STANDARDS

***Assessment of implementation of the
Internal Control Standards per
31.12.2022***

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 School/in the Office of the Secretary-General. 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)⁶.*
- 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 School/Office of the Secretary-General).*
- 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 2022 (Action plan for 2023).*
- 6) Based on your answers, the school's 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 School's Annual Activity Report and attach this assessment as an annex.*

⁶ *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.*

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.

I.Mission and values

1. Mission statement					Assessment
The Secretary General/Deputy Secretary General 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.					Green
Operational Effectiveness	In place? Yes/No	Description of implementation in the School /	Identified gaps and weaknesses:	Action plan for 2023:	
2. Ethical and organisational values					Assessment
Management and staff are aware of and share appropriate ethical and organisational values and uphold these through their own behaviour and decision-making.					Green
Management establishes appropriate guidelines covering the reporting of suspected improprieties and communicates these to all staff (whistle-blowing guidelines).					
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:	
1.2. Does the mission statement answer the question: why do we exist? How do we fit into the existing guidelines on Ethics and Integrity for the European Schools?	Y	The purpose of the Office of the Secretary-General is included in the mission statement. Guidelines on ethics and integrity have been updated and issued in July 2022 to all European Schools staff. They are also published on the European Schools official website.	There have been no identified gaps and weaknesses.		
1.3. Is the mission statement available to all staff members? Has the latest version been communicated to all school community?	Y	The staff members are all informed about the website where they could find the mission statement. The mission statement remained unchanged for years.	Discussions could be needed to assess the need to update the mission statement.		

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?	Y	The guidelines on ethics and integrity have been amended to include all ethics arrangements from different areas.		
2.4. Are there confidential channels to report alleged wrongdoings?	Y	A whistleblowing policy was finalised and issued in July 2022, which describes different confidential channels to report wrongdoings.		Continue to raise awareness of the existence of whistleblowing arrangements.

II. Human Resources

3. Staff recruitment and allocation				Assessment
<i>The Secretary-General/Deputy Secretary-General and each director recruit staff on the basis of planned and well-defined needs and allocate them according to their competences.</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/Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:

<p>3.1. Are there, adequate processes in place to ensure effective staff planning?⁷</p>	<p>Y</p>	<p>The Human Resources unit has been involved in Human Resources sub-Working Group Simplification discussions and analysis concerning different topics related to recruitment.</p> <p>At the beginning of the school year, the Central Administration Unit informs the Human Resources unit about the recruitment needs in terms of managerial posts at the schools and the transfers from one entity to another. As regards the recruitment of Assistants Deputy Directors, the Human Resources Unit coordinates with the Schools' Directors, prioritises, and plans the recruitment processes.</p>		<p>The Human Resources unit will continue participating in Human Resources sub-Working Group Simplification meetings and contributing with several follow-up tasks.</p>
<p>3.2. Is the documentation of the planned and actual number of resources comprehensive?⁸</p>	<p>N</p>			<p>It is foreseen to implement an HR platform (>2024 and following years) which will address the clear documentation and planned and actual resources</p>
<p>3.3. Are clear recruitment guidelines in place for all different types of recruitment processes?</p>	<p>Y</p>	<p>The administrative and ancillary staff recruitment policy has been updated (2022-12-M-2 replaces 2019-05-M-11) in order to align with the latest version of the Regulations and to integrate the</p>	<p>Recruitment policies for other categories of staff (Seconded, locally recruited teachers, LRMS, etc.) could be developed.</p>	<p>The Human Resources unit, with the support of the ICC unit, could start drafting these new policies.</p>

⁷ Please refer to the three different staff categories while answering this question: seconded staff, LRS and AAS planning

⁸ Comprehensive: comparable to current year, projections of pupils' numbers, deviations (for schools)/comparable to current year and annual plans (for OSG).

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		<p>Guidelines for the recruitment of temporary administrative and ancillary staff (2020-07-D-21).</p> <p>Checklists for the recruitment of administrative and ancillary staff, seconded staff, locally recruited DDFA and locally recruited teachers have been developed in 2022</p>	<p>Checklist for the recruitment of LRMS at the Office of the Secretary-General and Deputy Directors can also be developed</p>	<p>The Human Resources unit, with the support of the ICC unit, could start drafting these two additional checklists.</p>
<p>3.4. For the current staff in the system, do you have enough information about staff's skills, priorities, and workloads?</p>	<p>Y</p>	<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 European Schools, job descriptions are mentioned in the implementing regulations and guidelines (2019-12-D-31, 2009-D-422, 2021-06-D-26 and MEMO 2021-08-M-1).</p>		
<p>3.5. Are all types of current staff absences monitored?</p>	<p>Y</p>	<p>Yes, Office of the Secretary-General staff absences and presences are monitored daily.</p> <p>Hybrid work has been developed within the post-Coronavirus context.</p>		

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3.6. Are recruitment procedures properly documented in line within force regulation?	Y	Procedure is 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.		
3.7. Are up-to-date job descriptions in place?	Y	For administrative and ancillary 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.		
3.8. Are there significant issues or problems related to staff recruitment and allocation that significantly affect the Office of the Secretary-General/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 help each other as much as possible and, if necessary and duly justified, perform extra-hours in order to ensure business continuity.		

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>				Green
Operational Effectiveness Guidance – Answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in School / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:

<p>4.1. Are all staff members (seconded, locally recruited teachers, AAS) evaluated by his/her superior following clear guidelines?</p>	<p>Y</p>	<p>Following the decisions of the Board of Governors in December 2021, Implementing Rules for the Evaluation and Progression of members of the AAS of the European Schools have been updated in 2022. Concretely, some selection criteria have been reformulated and certain definitions, deadlines and modalities of support have been added in the Performance Evaluation Report.</p> <p>The new version of Implementing Rules for the Evaluation and Progression of members of the AAS of the European Schools (2019-02-D-31) is followed.</p> <p>Article 30 of Seconded Staff Regulations states that <i>“Performance evaluation reports on managerial staff, with the exception of the Deputy Secretary-General, the Central Accounting Officer, the Financial Controller and the Assistant Financial Controllers, shall be drawn up by the Secretary-General”</i>.</p> <p>Since 2021-2022 school year, locally recruited teachers appraisals are managed by the Central planning committee. Last year was considered as a "test phase" and not easy to draw conclusions. This year we can state that some schools are changing their</p>	<p>However, it does not specify the periodicity of these evaluations.</p>	<p>It would be useful to update the Seconded staff Regulations or draft a Memorandum concerning the evaluations of Seconded managerial staff. This will allow to have clearer guidelines for the periodicity of evaluations of Seconded managerial staff at the Office of the Secretary-General and the template of Performance Evaluation report that should be used. This will allow in the future to foresee a planning of assessments in consultation with the SG.</p>
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		<p>lists at the last minute, causing a change in the group of inspectors initially formed by the Central Planning Committee.</p>		
<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>	<p>Y</p>	<p>Concerning AAS staff, Implementing Rules for the Evaluation and Progression of members of the AAS of the European Schools (2019-02-D-31) define clearly the different stages of the assessment process (pages 5-7).</p> <p>Staff feedback is taken into consideration and annexed to the final report (step 6 - Second interview with the administrative and ancillary staff member).</p> <p>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 to ensure a fair treatment amongst staff members. We believe that this 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 "Evaluation of teachers in the European Schools system" together</p>		

		with the 2015-09-D-3 “Quality Teaching in the European Schools – Booklet”, define clearly the appraisal process to be followed. There is the room for the teacher’s feedback.		
4.3. Is there a follow-up of the outcome of staff evaluations to identify areas of improvement and training needs?	Y	Human Resources unit coordinates internally and with Heads of Unit to follow-up on the results of the final assessment and organise trainings covering areas of improvement accordingly.	A digital circuit for validation processes, such as evaluations, would facilitate the communication, planification and follow-up.	The Simplification sub-Working Group “Digitalisation” is studying the different solutions to provide an Human Resources digital tool to the European Schools system.

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 / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:

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<p>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?</p>	<p>Y</p>	<p>In April 2022, the Board of Governors approved the Multi-annual Business Plan of the European Schools (MABP) 2022-2024 (including the 2024/25 school year). The annual plan of the Office of the Secretary-General 2022 has been developed also approved by the Board of Governors in April 2022 with SMART priorities/objectives in areas of pedagogy, human resources, finance, and administration, IT and Accredited European Schools.</p>	<p>None</p>	<p>Define the annual plan of the Office of the Secretary-General for 2023.</p>
<p>5.2. Is the relevant staff aware of the objectives?</p>	<p>Y</p>	<p>The plans and objectives have been discussed and developed in collaboration with the head of units/cellules.</p>	<p>None</p>	<p>Continue to involve the relevant staff in the development of objectives and circulate the plans among the staff.</p>
<p>5.3. Have you developed key performance indicators in line with your objectives?</p>	<p>Y</p>	<p>Key Performance indicators have been developed for each objective defined in the annual plan 2022. They have been discussed and agreed upon with the Office of the Secretary-General management and finally presented for approval to the Budgetary committee and Board of Governors in March and April 2022.</p>	<p>None</p>	<p>Continue and improve the development of key performance indicators in line with defined objectives for 2023.</p>
<p>5.4. Does the school/Office of the Secretary-General regularly monitor the achievement of its objectives?</p>	<p>Y</p>	<p>The achievement of the objectives is monitored on a yearly basis and reported in the Office of the Secretary-General annual activity report due on 15 February according to the FR.</p>	<p>None</p>	<p>Continue monitoring of the achievement of the objectives.</p>

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. Main steps and expected results are defined to achieve those objectives.	None	
5.6. Has clear ownership been established to follow-up the achievement of each objective?	Y	The achievement of each objective is always assessed/monitored by the relevant head of unit/cellule for their respective areas.	None	

6. Systematic Risk Management <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>				Assessment <p style="text-align: center; color: green; font-size: 1.2em;">Green</p>
Operational Effectiveness Guidance: Please answer the following questions to assess compliance with the standard.	In place? Yes/No	Description of implementation in the School / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:

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	Keep implementing the risk management guidelines
6.2. Have you identified/defined the main risks?	Y	The main risks have been identified and discussed with the Office of the Secretary-General management and school Directors' representatives at the beginning of 2021. They have been constituted the European Schools top risks' register.	None	Continue the identification of the main risks in 2023.
6.3. Are the risks measured/evaluated?	Y	The risks are measured using the impact and likelihood method to calculate the risk level.		
6.4. Do you have a specific register to record the identified incidents? ⁹	N			

⁹ Incident: event or occurrence impacting the regular processes or things

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6.5. Do you perform an assessment of the risk management process and define appropriate action plan if necessary?	Y	The European Schools top risks are always assessed in February and October for the Budgetary Committee and Board of Governors meetings and action plans are defined to mitigate the risk levels.	None	Continue to perform the risk assessment in 2023.
6.6. Is the action plan monitored/followed up?	Y	Defined action plans are always monitored twice a year for the meetings stated above. The analysis of the evolution of the risks are reported in the Annual Activity Report.	None	Keep performing the monitoring 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 linked to the multi-annual and annual plan of the Office of the Secretary-General.	None	

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.	None	
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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 / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:

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7.1. Is the organisation's structure clearly defined and communicated to all staff?	Y	The Office of the Secretary-General's structure and organisational chart are clearly defined on the official website.		
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 always defined 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	Delegated functions are managed in accordance with the guidelines on segregation of duties in the financial circuits as well as rules and procedures.		

8. Procedures			Assessment
<i>The Office of the Secretary-General/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 / Office of the Secretary-General:	Identified gaps and weaknesses:
			Action plan for 2023:

<p>8.1. Are the main processes¹⁰comprehensively documented particularly those associated with critical risks¹¹? Are they easily accessible for everybody? Are they up to date?</p>	<p>Y</p>	<p>The main processes are comprehensively documented and easily accessible to relevant staff members. They are related to:</p> <ul style="list-style-type: none"> - Pedagogy: Pedagogical development and quality assurance document, Procedures for WSI, syllabuses, rules of meetings of Bol, Joint Teaching Committee, ... - European BaccaLaureate: AIREuropean BaccaLaureate are updated annually and published on the Office of the Secretary-General website plus disseminated to schools (which further disseminate the document) - Accounting: all accounting procedures and manuals, SOD tables, budget procedures, budget implementation reporting,...are updated regularly and communicated to all those involved - Central Accounting: Memo on sod in financial circuits, The Charter of Tasks and Responsibilities for the Accounting Officer Function (complemented in 2022 by a checklist developed during Q2 2022 to help Accounting Correspondents to fulfil their reporting obligations at each quarter-end). - Human Resources management: Procedures for recruitment, appraisal/evaluation, trainings, ... - IT: The main documentation solution used at the Information and Communications Technology unit – Confluence - is well structured and available to all members of the Information and Communications Technology Unit. Additionally, some critical procedures related to Disaster recovery has been documented and tested. 	<p>Pedagogy: The meetings of the JBI/Joint Teaching Committee tend to be too long due to too many items and lengthy presentations. The organisation of Working Group meetings and In-Service Training is based on e-mails only. This could lead to an overload of information (involving many recipients) and may lead to loss of information. Emails are not the most up-to-date ways of process documentation.</p> <p>At the level of accountancy, incorrections are still identified in the provisional version of the annual accounts, in particular in the areas of Employment Benefits and Fixed Assets. The Memorandum on Segregation on Duties is not updated to include a checklist of the main typical controls expected to be performed at the Accounting Officer function (Accounting Correspondents and Central Accounting Unit).</p> <p>Information and Communications Technology: During the IT Governance audit weaknesses were identified in the IT governance procedures.</p>	<p>Pedagogy: The Presidency proposed processes for the boards to be more efficient. If they prove to be effective, to be extended and included in the regulations. Introduction of a workflow (currently already in pilot phase) based on a non-e-mail approach. The idea is that inspectors initiate the Working Group meeting or INSET via a platform (being developed by the Pedagogical Development Unit). If the pilot goes well, it could be extended or be a basis for another IT tool.</p> <p>Accountancy: Further Guidance to be provided and follow-up to be made by the Central Accounting Unit in order to reduce to the maximum possible extent the incorrections in the annual accounts of the schools, in particular in the areas of</p>
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¹⁰ Operational, Strategic, Financial, Staff, Regulatory, Governance, Pedagogical processes

¹¹ Operational, Strategic, Financial, Fraud, Staff, Regulatory, Governance, Pedagogical and Reputational risks

				<p>Employment Benefits and Fixed Assets. In this context, an intensive training on IPSAS accountancy rules is envisaged.</p> <p>Update, in cooperation with the ICC Unit, the part of the Memorandum on Segregation on Duties related to the Accounting Officer function.</p> <p>Information and Communications Technology: Clarification and documentation of the IT governance procedures. Further improvement of IT System documentation at the Office of the Secretary-General including policies, procedures.</p>
<p>8.2. Are there controls in place to mitigate those main risks (cf Q1)? For instance, ⁵ eyes principles, ... Are they systematically observed?</p>	<p>Y</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. A retro-calendar is in force.</p> <p>European Bacculaureate: The risks are observed, and annual improvement of procedures is implemented (either in AIREuropean Bacculaureate or instructions to the schools)</p> <p>Accounting: main controls designed in the financial rules and related documents (see documents quoted under question 1) 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; SAP configuration).</p>	<p>Pedagogy: Sometimes some Working Groups overlap or redundant, as observed by the QAWorking Group.</p> <p>European Bacculaureate: The controls are performed mainly manually, which leaves room for human errors.</p> <p>Employee master data can be modified by backup accounting correspondent. This is a system-wide issue that requires an overall reflection.</p> <p>Quarterly reporting obligations is still a matter to follow-up (timely fulfilment).</p>	<p>Pedagogy: New document on the role of the QAWorking Group. The aim is to strengthen its role in overseeing working groups in the light of the priorities (in the MAP and of the Presidencies. This is proposed for the JBI in February 2023.</p> <p>European Bacculaureate: Annual verification of the document as well as of the procedures themselves</p>

		<p>Review of the individual process and disclosure bundles by the CA unit.</p> <p>Review of consolidated financial statements by an external consultant to ensure the four-eye principle and reduction of risk of mistakes at consolidation process.</p> <p>Guidance and checklist have been developed in 2022 to facilitate the Accounting Correspondent's task: a) Bank reconciliation; b) Revenue received; c) Clearing of Vendors' Open items; d) Review of open supplier invoices; e) Exceptions Payments Report.</p> <p>Human Resources controls the application of the recruitment and onboarding procedures as well as the determination of salary step following the implementing regulations.</p> <p>Human Resources controls the application of the training policy.</p> <p>Human Resources controls the budget in collaboration with the accounting unit.</p>		<p>Specific follow-up about the timely and correct fulfilment of the quarterly reporting obligations applicable to Accounting Correspondents.</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>	<p>Y</p>	<p>Pedagogy: The documents 2021-01-D-69 and 2021-01-D-70 describe process. This is performed twice a year at least (before and after the meetings in February and October).</p> <p>European Baccaureate: A Quality Assurance Manual was produced, together with Operating Procedures for the key processes in the European Baccaureate. A planning tool (MS Planner) was also implemented.</p> <p>Accounting: 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 clearly sets out which actions are expected to be performed at the level of the accountancy departments of the schools and at central level (Central Accounting Unit), as regards payments, production of financial statements etc.</p>	<p>Pedagogy: Presidency may not have an overview of all the actions related to Working Groups. Timing and running of the meetings is challenging.</p> <p>No major gaps are identified, nevertheless processes should be continuously reviewed and improved.</p>	<p>Pedagogy: Retro-calendar as a reminder for persons who authorise the conclusions/decisions. Coordination of the members of the unit by using shared platforms for shared editing of documents.</p> <p>Accountancy: analysis about potential further improvements at the level of related documentation/procedures.</p>

		Human Resources: FR and various memos and regulations describe roles and responsibilities of different parties involved in salary payments, recruitment, training.		
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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 / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:
9.1. Does the Office of the Secretary-General keep an up-to-date register of exceptions?	y	The register of exceptions is prepared twice a year according to the template provided.	None	
9.2. Does the Office of the Secretary-General 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). This was updated to include information on financial implications. Ex post controls also assess the completeness of the exception reporting.	None	
9.3. Are exceptions authorised by the appropriate level prior to be put into practice?	y	Each exception has been authorised and validated by the Authorising officer.	None	
9.4. Are the exceptions analysed on a yearly basis?	y	The analysis is done on a yearly basis and reported in the Office of the Secretary-General AAR.	None	

9.5. Are measures for improvement defined and monitored?	Y	Measures are always defined to mitigate the occurrence of each exception.	None	
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10. Control and supervision arrangements ¹²				Assessment
<i>The SG/DSG and each director establishes appropriate supervision arrangements to ensure the Office of the Secretary-General/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 / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:
10.1. Are controls in place for high-risk areas ¹³	Y	Regular information for the DSG for every critical area in pedagogy The document called "ODJ maker" leaves little space for error in the planning and follow up. The agendas are based on the ODJ and are created automatically. The DSG and the HoU exercise control over the activities of the Pedagogical Development Unit. Controls have been put in place in accountancy, procurement, Human Resources recruitment and appraisal.	Potential overlap of tasks of working groups or uncovered areas. Some controls are performed mainly manually	The QA Working Group has proposed a new, enhanced role, which will be discussed in February 2023 in the JBI (for opinion). Further development and improvement of the controls

¹² This standard applies also to controls in scope of the ex-post controls performed by the Internal Control Unit of the OSG"

¹³ Operational, Strategic, Financial, Fraud, Staff, Regulatory, Governance, Pedagogical and Reputational risk

		<p>Controls are performed several times by the European Baccalaureate Unit staff and schools in order to make sure all exam data are entered correctly.</p> <p>The main controls in accountancy are designed in the financial rules and related documents</p> <p>Ex-post controls are conducted for high-risk areas. The anti-fraud policy has been finalised and issued in the European Schools, with principles in preventing, detecting fraud as well as prosecution and reparation in case of fraud.</p> <p>The Information and Communications Technology (ICT) unit implemented during 2022 several procedures for improving ICT security at the European Schools:</p> <ul style="list-style-type: none"> - cloud, IAM security monitoring - regular, automated DB consistency assessments 		<p>ICT: Centralised System monitoring solution is planned to be introduced during 2023. This will allow the Information and Communications Technology unit improved monitoring of systems and services and will be the base for providing necessary controls.</p>
<p>10.2. Is there a systematic follow-up of the control results (including of controls on sensitive transactions)?</p>	<p>Y</p>	<p>The PDQA document is regularly evaluated by the QA Working Group and the presidency.</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). Special attention is as well paid to the results of ex-post controls performed by the ICC Unit.</p> <p>Recruitment: Human Resources controls the results of recruitment procedures thanks to the evaluation sheet and report received.</p>	<p>As described above (control and accountability of working groups).</p> <p>No major gaps are identified, nevertheless processes should be continuously reviewed and improved. In particular, it is considered desirable to devote more time and efforts to the analysis of the periodic reports submitted by the accounting departments of the schools, in particular since as from the financial year 2022 the volume of these reports has increased significantly.</p> <p>Due to significant workload, the Human Resources unit needs additional resources to apply the training policy</p>	<p>Retro calendar implemented. Role of QA to be improved (in progress).</p> <p>Planned to be introduced during 2023.</p> <p>Continuous follow up on the periodic reports submitted by the accounting departments of the Schools, provision of additional guidance, if necessary.</p>

			and fully comply with its responsibilities.	
10.3. Are mitigating actions undertaken?	Y	Mitigating actions are put in place following the recommendations issued when ex-post controls are performed.		

11. Continuity of operations				Assessment
<i>The SG/DSG and each director establish appropriate arrangements to ensure continuity of operations¹⁴ to the extent possible whatever is the nature of a major disruption (e.g., emergency incidents, break-down of IT systems, change of processes).¹⁵</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 / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:

14 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) ...

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

11.1. Does the Office of the Secretary-General have an emergency plan covering major possible incident? ¹⁶	PARTIALLY	An IT-Disaster Recovery Plan has been initiated in 2021 and was significantly improved during 2022.	Lack of an emergency plan covering major incidents not related to IT.	Projects planned for 2023 for improving network infrastructure at the Office of the Secretary-General. Further development and improvement of the IT-Disaster Recovery Plan.
11.2. Is the emergency plan known by all administrative and teaching staff?	PARTIALLY	IT Disaster Recovery Plan is available for the staff members who need access. Some of the IT DRPs are confidential.		
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? ¹⁷	N	An IT-Disaster Recovery Plan has been initiated in 2021 and was significantly improved during 2022.	No Business Impact Analysis and priorities in place. The business lines should provide a Business Impact Analysis, which is a requirement before creating an Information and Communications Technology business continuity plan.	Develop a business impact analysis and a business continuity plan.

12. Mail and document management

Assessment

¹⁶ Emergency Plan: course of action developed to mitigate the damage of potential events that could endanger an organisation's ability to function

¹⁷ IT continuity: continuity to provide School services, lessons, etc. as well as the administrative services

<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>				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 / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:
12.1. Are documents adequately protected against destruction, theft, fire etc.?	Y	Documents are mainly in an electronic form and stored on the server.	Dependent on the maintenance of the IT systems Use of shared platforms can allow incorrect publication. Intranet and collaborative platforms are meant for working process, and not to store final and approved documents.	Centralised overview of the platforms.
12.2. Are procedures for coherent filing of information documents in place and sufficiently well known?	N	Filing is at discretion of the units, with the use of SharePoint and shared folders. In April 2022, the Board of Governors approved the report of the Simplification Working Group with specific recommendations related to document management and archiving policy The drafting of the document management and archiving policy/guidelines has started	Written procedures and guidelines for data classification are missing. Dependent on the maintenance of the IT systems	Finalisation of the document management and archiving policy
12.3. Are there rules in place on how to handle sensitive documents? Are they sufficiently known? Are they applied in practice?	N	Some sensitive documents (e.g., appeals) are stored in a directory which only the authorised persons can access. Restricted access to SharePoint	Common rules for sensitive documents are missing. Risk of publication of sensitive documents on Intranet etc.	Finalization of the document management and archiving policy

12.4. Are the applicable retention periods for documents known? Are these periods respected in practice?	N	The archiving policy of 2013 describes the retention periods for documents in paper format. Solution is in place for managing retention only in a few specific applications (CEA/SMS). Document for the Pedagogical Development Unit exists. The document is about paper and electronic versions of documents.	The archiving policy needs to be updated. Digital documents are not classified and information about retention is missing.	Update of the archiving policy along with the document management policy
12.5. Do we use encrypted emails? In which cases?	N	Encrypted emails are not used at the Office of the Secretary-General, but for sensitive and critical information attachments (BAC papers, appeals, etc...) to emails are protected by password.		

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 authorised 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 School / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:
13.1. Does the school have a reporting in place that provides you with sufficient information to	Y	Periodic reports described in the Charter for the Accounting Officer function and related documents	No major gaps are identified, nevertheless processes should be continuously reviewed and	

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<p>manage the School/Office of the Secretary-General (financial and non-financial related)?</p>		<p>Annual Activity reports of the Office of the Secretary-General and the European Schools provide comprehensive information in Pedagogy, Admin and finance, IT and Human Resources.</p> <p>Various other reports produced by different units (eg: Bac reports, budget implementation, ...)</p>	<p>improved. In particular, it is considered desirable to devote more time and efforts to the analysis of the periodic reports submitted by the accounting departments of the schools, in particular since as from the financial year 2022 the volume of these reports has increased significantly.</p>	
<p>13.2. Does the reporting allow you to supervise the achievement of your objectives? Is it promptly available?</p>	<p>Y</p>	<p>Financial reports enable the management of the Office of the Secretary-General to monitor the achievement of objectives</p> <p>The other various reports stated above provide relevant information to supervise the implementation of objectives. They are available at the request or according to relevant rules.</p>	<p>No major gaps are identified. Nevertheless, regarding timely of the reporting availability, room for improvement has been identified, regarding the quarterly reporting obligations stated in the Charter of Tasks and Responsibilities for the Accounting Officer function and complementary Guidance issued by the Central Accounting Officer.</p>	<p>Follow-up about the correct and timely fulfilment of the quarterly reporting obligations applicable to Accounting Correspondents, and analysis about potential further improvements at the level of related documentation/procedures.</p>
<p>13.3. Are the instructions regarding external communication known by all staff members? (: to anyone outside the school (including suppliers)</p>	<p>Y</p>	<p>Some general rules concerning external communication are stated in the updated Guidelines on Ethics and Integrity, which are published on the web page of the European Schools.</p>	<p>Lack of a general communication policy</p>	<p>Drafting of a general communication policy.</p>

Are these instructions applied in practice?				
13.4. Is the staff aware of the information that can and cannot be disclosed to third parties outside the Office of the Secretary-General?	Y	<p>Guidelines on ethics and integrity provides general principles when speaking in public including on digital platforms and social media</p> <p>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 addressees of the financial information: Administrations Boards, Budgetary committees, Board of Governors, European Court of Auditors etc.</p>		Staff can be reminded about the said specific financial rules indicating who are the expected addressees 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 Office of the Secretary-General/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 / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:
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	No major gaps are identified, nevertheless the mentioned accounting documents should be continuously reviewed and improved. It should be taken	A review of the Accounting Manual is envisaged in the financial year 2023; regarding in particular rules for fixed assets and treatment of salaries for seconded staff. It will be also followed-

		<p>the closing of the accounts (closing bundle) is regularly updated.</p> <p>Additional complementary guidance is as well available concerning concrete topics, as fixed assets accounting (guidance issued October 2022, or physical check of the inventory (guidance issued December 2021).</p>	<p>into account, in particular, the changes produced in 2022 regarding the calculation of salary for seconded staff (new HCM module in SAP).</p>	<p>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/or Closing Bundle.</p>
<p>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?</p>	<p>Y</p>	<p>In addition to the regular control by the Central Accounting Unit of the closing bundles and complementary accountancy information, in the framework of the annual closing of the accounts, there is the review of the templates periodically received from the Accounting Correspondents concerning:</p> <ul style="list-style-type: none"> reconciliation bank-accountancy. -follow-up of revenue. <p>and, in addition, as from the financial year 2022:</p> <ul style="list-style-type: none"> ▪ Clearing of Vendors' Open items ▪ Review of open supplier invoices ▪ Exceptions Payments Report 	<p>No major gaps are identified, nevertheless the processes should be continuously reviewed and improved. A specific item where there is room for improvement is the timely availability of the quarterly reports to be produced by Accounting Correspondents.</p>	

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		It can be added, as regards to the review of the closing documentation, that the review comments made by the CAU (and external consultants, if any) are systematically documented in the related files.		
14.3. Do you provide the Central Accounting Officer with all necessary information (quarterly reporting)?	Y	Yes, those reports should be provided on regular basis and reminders to do so are sent by the CAO.		
14.4. Are the year-end accounts prepared on time and submitted to the Office of the Secretary-General?	Y	<p>Clear calendar mentioning milestones to be respected are provided at year end by the CAO team.</p> <p>With only limited exceptions, the <u>provisional individual</u> accounts of the Schools/Office of the Secretary-General are submitted on time by the Accounting Correspondents of the Schools/Office of the Secretary-General to the Central Accounting Unit (Article 71 Financial Regulation).</p> <p>The <u>provisional consolidated</u> accounts, as well as the <u>definitive accounts (individual and consolidated)</u> are so far always submitted on time 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>	No major gaps are identified, nevertheless the processes should be continuously monitored.	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
<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>				Yellow
Operational Effectiveness Guidance – Answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in School / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:
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, target dates and owners have been 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 put in place with deadlines, but the implementation is sometimes delayed.	Delay in implementation of recommendations that have various sub-action points.	Keep monitoring the implementation of audit recommendations 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 is regularly presented in budgetary committees and Board of Governors (twice a year). Quarterly meetings are held with the EC on the follow-up of implementation on pending/outstanding recommendations.		

16. Assessment of the compliance with the Internal Control Standards				Assessment
The SG/DSG and each director assess the compliance with the Internal Control Standards as part of the preparation of the Annual Activity Report.				Yellow
Operational Effectiveness Guidance – Answer the following questions to assess compliance with the standard	In place? Yes/No	Description of implementation in School / Office of the Secretary-General:	Identified gaps and weaknesses:	Action plan for 2023:
16.1. Are the management team and relevant staff participating in the self-assessment of the compliance with the Internal Control Standards)?	Y	The self-assessment of Internal Control Standards is done by the head of units concerning their respective areas. The assessment is reviewed by the top management of the Office of the Secretary-General.		
16.2. Do they evaluate that each element of the Internal Control Standards is in place?	Y	The evaluation is done by assessing and responding to each question/element of the standard.		
16.3. Are the conclusions included in the annual activity report of the school/Office of the Secretary-General?	Y	The summary conclusions are part of the Office of the Secretary-General AAR and the AAR for the whole European system.		
16.4. Are weaknesses treated and remediated according to foreseen deadlines?	N	Efforts are made to remediate weaknesses, but some delays could occur.	Some action plans are related to the whole European Schools system, not only for the Office of the Secretary-General. This could trigger some delays.	Focus on remediation of identified weaknesses in line with foreseen deadlines.

Summary Conclusion:

b. Implemented and functioning to a large extent, but some weaknesses identified (assessment of standards: 11 green, 5 yellow)

The assessment of the Internal Control Standards revealed that most standards are effectively implemented and function efficiently (see detailed assessment annexed to the Annual Activity Report).

Nevertheless, the following weaknesses have been detected:

- Mail and document management: the document management policy needs to be finalised
- Audits: lack of implementation of audit recommendations within foreseen deadlines
- Continuity of operations: absence of business continuity plan
- Procedures: documentation of some IT processes is still missing