



Ref.: 2024-02-D-36-en-3

Orig.: EN

## Annual plan 2024 of the Office of the Secretary-General of the European Schools

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Approved by the Board of Governors of the European Schools in its meeting in Parma (Italy) on 10, 11 and 12 April 2024

<p><b>Budgetary Committee</b> Meeting on 5<sup>th</sup> and 6<sup>th</sup> March 2024</p> <p><u>Proposal:</u> The Budgetary Committee is invited to give a favourable opinion on the proposed Annual Plan 2024 of the Office of the Secretary-General containing objectives in Pedagogy, Human Resources, Finance, Accounting and Administration.</p> <p><u>Conclusions:</u> The Budgetary Committee gave a favourable opinion on the Annual Plan 2024 for the OSG.</p>	Ref.: 2024-02-D-36-en-1
<p><b>Board of Governors</b> Meeting from 10<sup>th</sup> to 12<sup>th</sup> April 2024</p> <p><u>Proposal:</u> On the basis of the positive opinion of the Budgetary Committee the Board of Governors is invited to approve the proposed Annual Plan 2024 of the Office of the Secretary-General.</p> <p><u>Outcome:</u> The Board of Governors approved the Annual Plan 2024 of the Office of the Secretary-General setting objectives in the area of pedagogy, human resources, finance, accounting and administration.</p>	Ref.: 2024-02-D-36-en-2

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## I. 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 pupils to adult life and form a basis for further learning.

Decision of the Board of Governors

## II. Introduction

This plan is intended to ensure the continuous implementation of the Multi-Annual Plan of Pedagogical Objectives (doc. 2021-01-D-58-en-3) and the Multi-annual Business Plan for the European School System 2022-2024 - including school year 2024/25 (doc. 2022-01-D-21-en-4). It also takes on board decisions of the Board of Governors which were recently taken, such as simplification measures in the accounting, procurement, and human resources areas.

It is important to note that these priorities and objectives are in addition to the ongoing and continuous work in the different units of the OSG including the increasing demand for Data Protection Assessments in preparation of the replacement and implementation of several IT systems (replacement of SMS and BO, implementation of an HR platform etc.). They are also in addition to the Action Plan which is currently developed - and foresees actions in 2024 - as a

follow-up of the European Parliament's report "*Report on the system of European Schools: State of play, Challenges and Perspectives*"<sup>1</sup>. The plan also does not repeat the priorities set and promoted by the Italian Presidency, namely the promotion of teacher development and the exchange via a Teachers' forum.

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<sup>1</sup> TA-9-2023-0306: System of the European Schools – State of play, Challenges and Perspectives

### III. Overview of objectives 2024

Area	Objective	Page
Pedagogy	Implementation of 8 key competences in pedagogical planning – continued (school years 2023-24 and 2024-25)	7 + 9
Pedagogy	PISA for Schools – phase 2 continued (school years 2023-24 and 2024-25)	8 + 10
Pedagogy	Implementation of the Board of Governors decisions on curricular changes (school years 2023-2024 and 2024-25)	9 + 12
Pedagogy	Implementation of the remaining recommendation of the Educational Support Evaluation Report and implementation of the Action Plan Educational Support and Inclusive Education	11
Accounting & Finance (common with Schools)	Budget: Limit the budgetary surplus of 2024 to max 1.0% of the total ES budget (final adopted budget) - accepting at school level a surplus of 1.3% if well justified.	13
Accounting & Finance (common with Schools)	Procurement: Monitoring of procurement contracts to ensure compliance with procurement rules (> 1 year)	13
Accounting & Finance (common with Schools)	Implement the IT Governance audit recommendations	14
Human Resources	Increase the Attractiveness of the European School system for the teaching staff (continued)	15
Human Resources	Simplification: Implementation of an HR platform (>1year)	16
Accounting, Finance and Administration	Simplification: Implementation of the approved measures of the Budget sub-Working Group (>1year)	16
Accounting, Finance and Administration	Replacement of SMS	17
Accounting, Finance and Administration	Clean-up of financial master data in SAP (continued)	18
Accounting, Finance and Administration	Validation of accounting system (continued)	18
Accounting, Finance and Administration	Revision of the Financial Regulation (to be finalised in April 2025)	19
Accounting, Finance and Administration	Implementation of COSO Framework (to replace Internal Control Standards)	20

Accredited European Schools	Improve quality of accreditation and audit process	20
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## IV. Objectives 2024 - Main steps and expected results

### 1. Objectives related to Pedagogy.

#### 1.1 School year 2023-2024

Priority 1	Implementation of 8 key competences in pedagogical planning	
Who?	Heads of Unit Pedagogical Development and European BAC	Schools
Main steps	<ul style="list-style-type: none"> <li>- The sub-working group and the PDU continue to share best practices to support schools.</li> <li>- Continued support for schools (if needed, further information events, workshops, online resources) 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, 2023-01-D59.</li> </ul> <p>Evaluation of teachers against their pedagogical planning will be postponed to September 2024 (following the decision of the JTC in February 2023).</p>	<ul style="list-style-type: none"> <li>- Teachers work together to create harmonised pedagogical plans that follow the guidelines in the document (2023-01-D-59. This collaboration is led by subject referents and coordinators. The PDU provides information on its Intranet. (<a href="https://eursc.sharepoint.com/sites/PedagogicalDevelopment">https://eursc.sharepoint.com/sites/PedagogicalDevelopment</a>)</li> <li>- Teachers use the harmonized common pedagogical planning and can add a space for their personal approach. Teachers demonstrate the link between the planning and its implementation. A logbook is used for the material covered and for personal reflection.</li> </ul>

Expected result(s)	<ul style="list-style-type: none"> <li>➤ The eight key competences are embedded into common pedagogical planning in a harmonised way, leaving room for individual approaches.</li> <li>➤ Common harmonised planning documents are created by cycle (Nursery), by level (Primary) and by subject (Secondary).</li> <li>➤ By the common planning, existing differences may gradually diminish, better harmonisation is expected in a few years. This process will improve equity amongst pupils and facilitate the induction of new teachers.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Pedagogical planning harmonised within the school. The key competences will be reflected in the pedagogical planning.</li> <li>➤ The required minimum planning components appear in the planning documents.</li> <li>➤ The common planning tool will be used and updated at least once each year in the light of the experiences.</li> <li>➤ As from September 2024, this will be part of teachers' evaluation.</li> </ul>
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<b>Specific objective 2</b>	<b><u>PISA for Schools (phase 2)</u></b>	
<b>Who?</b>	<b>Head of Unit Pedagogical Development (and sub-working group PISA)</b>	<b>Schools</b>
Main steps	<ul style="list-style-type: none"> <li>- Building on the results of the workshop to be organised in March 2023, schools, via the PISA coordinators collect and send local practices to the OSG.</li> <li>- OSG and WG working on the follow-up report</li> </ul>	<ul style="list-style-type: none"> <li>- School-level discussions on the School Report</li> <li>- Action plans made locally according to the results of the school.</li> </ul>
Expected result(s)	<ul style="list-style-type: none"> <li>➤ Identification of skill sets where our students could have performed better (despite the generally excellent results) in all the three domains – areas for improvement identified.</li> <li>➤ Recommendations to develop and implement targeted skill-building programs in these areas.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Schools will be able to support pupils in competence areas (skill sets) where their performance is lower than the other skills (in the cognitive part of the test).</li> <li>➤ Schools can tackle some issues which were highlighted in the school reports (in the “Students’ Voice” section of the report)</li> </ul>



		and develop plans as needed.
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<b>Specific objective 3</b>	<b><u>Implementation of the Board of Governors decisions related to curricular changes</u></b>	
<b>Who?</b>	<b>Heads of Unit Pedagogical Development and European BAC</b>	
Main steps	<ul style="list-style-type: none"> <li>- Implementation plan made for each of the five curricular proposals.</li> <li>- Sub-working groups start working on the implementation of the decisions.</li> <li>- Where relevant, external partners will be involved (in syllabus development, training etc.)</li> <li>- Creation of syllabuses and making training plans</li> </ul>	
Expected result(s)	<ul style="list-style-type: none"> <li>➤ There will be clarity on final deadlines of the related syllabuses and on the work leading to that target.</li> <li>➤ Some of the decided targets will be achieved (e.g., complementary course on Sustainability and Active Citizenship entering into force in September 2023)</li> </ul>	

## 1.2 School year 2024-2025

<b>Priority 1</b>	<b><u>Implementation of 8 key competences in pedagogical planning</u></b>	
<b>Who?</b>	<b>Heads of Unit Pedagogical Development and European BAC</b>	<b>Schools</b>
Main steps	<ul style="list-style-type: none"> <li>- Prepare video tutorials and Q&amp;A documents to further support Schools.</li> <li>- Monitor Whole School inspections reports.</li> </ul>	<i>The schools are asked to define the actions that remain to be implemented to fully apply the concept in all levels and sections.</i>

Expected result(s)	➤ 8 key competences are implemented in the pedagogical planning of the teachers in all Schools.	➤ <i>To be defined by the school</i>
Reference documents	- Harmonisation of the pedagogical planning of the European Schools in the nursery, primary and secondary cycles (2023-01-D-59).	- Documents or templates describing harmonised planning on school level. - Sustained pedagogical reflection of practitioners as regards planning and pedagogical practices aligned with the curriculum and school priorities.

<b>Specific objective 2</b>	<b><u>PISA for Schools (phase 2)</u></b>	
<b>Who?</b>	<b>Head of Unit Pedagogical Development (and sub-working group PISA)</b>	<b>Schools</b>
Main steps	- Preparation of a system-wide report and conclusions. - Facilitate the exchange between Schools and the OSG via the online professional community. - Preparation for the next round of PISA for Schools.	- Implementation of school-specific action plans. - Provide the OSG with the required information for the system-level analysis.
Expected result(s)	➤ 1 <sup>st</sup> round of PISA for Schools fully follow-up. ➤ Strengths and areas for improvement identified.	➤ School specific actions implemented according to plan.  <i>To be completed by the school (if needed)</i>
Reference documents	- 2022-09-D-58-en-2 PISA-based test for the European Schools 2022 – Results and Follow-up Planning - Decisions of the enlarged meeting of the Board of Governors of the European Schools (2021-04-D-8-en-2) - PISA-based Test for Schools (PBTs) Project (2021-01-D-47-en-3)	

Specific objective 3	<b><u>Implementation of the remaining recommendation of the Educational Support Evaluation Report and implementation of the Action Plan Educational Support and Inclusive Education</u></b>	
Who?	Educational support coordinator	Schools
Main steps	<ul style="list-style-type: none"> <li>- Preparation of a system-wide analysis and conclusions.</li> <li>- Facilitate the exchange between schools and the OSG via a forum.</li> </ul>	<ul style="list-style-type: none"> <li>- Finalise the implementation of the Training plan.</li> <li>- Based on guidelines from the OSG explore ways for facilitating the successful transition of pupils with educational needs from Primary to Secondary. Adopt existing guidelines accordingly.</li> </ul>
Expected result(s)	<ul style="list-style-type: none"> <li>➤ An external evaluation of the implementation of the action plan is prepared/scheduled.</li> <li>➤ An online forum with all areas of the action plan and Policy in Educational Support and inclusive education is developed.</li> </ul>	<ul style="list-style-type: none"> <li>➤ The training plan for Educational Support is implemented and applied.</li> <li>➤ Improved transition of pupils with educational needs from Primary to Secondary.</li> </ul>
Reference documents	<ul style="list-style-type: none"> <li>- Statistical Report on the Provision of Educational Support and Inclusive Education in the European Schools in the school year 2022-2023 (2023-12-D-8-en-2)</li> <li>- Update on the Implementation of the Action Plan Educational Support and Inclusive Education (2019-10-D-10-en-8)</li> <li>- Evaluation Report on the Implementation of the Educational Support Policy in the European Schools (2018-09-D-53-en-3)</li> </ul>	

<b>Specific objective 4</b>	<b><u>Implementation of the Board of Governors decisions related to curricular changes</u></b>
<b>Who?</b>	<b>Heads of Unit Pedagogical Development and European BAC</b>
Main steps	<p>Board of Governors decision included 5 curricular proposals, 2 are implemented, the other on their way:</p> <ul style="list-style-type: none"> <li>- Produce training material to support the implementation of the complementary course ‘Education for sustainable development and active citizenship’ – running from school year 2023-24.</li> <li>- Support and training measures for new subject ‘Science, Technology and Society’ (S6 and S7) - running as of September 2024.</li> <li>- Support of the development of the new ‘ICT 4-period’ subject year-program and preparation of the syllabus.</li> <li>- Cross-curricular project – Support the continuous work on curriculum.</li> <li>- Ethics and Religion – changes will be implemented as a last element when the other elements are implemented – no concrete actions yet.</li> </ul>
Expected result(s)	<ul style="list-style-type: none"> <li>➤ The first group of pupils will have completed their course of ‘Education for sustainable development’ and results will be available.</li> <li>➤ The first group of pupils will have completed the first year and the first assessment results will be available (S6).</li> <li>➤ ICT-4-period - Syllabus presented to the pedagogical boards.</li> <li>➤ Cross-curricular project - Syllabus presented to the pedagogical boards.</li> </ul>
Reference documents	<ul style="list-style-type: none"> <li>- Pedagogical Reform Working Group: Curricular Proposals (2022-09-D-59-en-2)</li> <li>- General Rules of the European Schools (2014-03-D-14), Article 26</li> <li>- Key Competences for Lifelong Learning in the ES (2018-09-D-69)</li> <li>- Syllabus for the Complementary Course “Sustainability and Active Citizenship” (2023-01-D-28)</li> </ul>

## 2. Objectives related to human resources, administration, and finance

### 2.1. Objectives common with the Schools

<b>Specific objective 1</b>	<b><u>Budget: Limit the budgetary surplus of 2024 to max 1.0% of the total ES budget (final adopted budget) - accepting at school level a surplus of 1.3% if well justified</u></b>
<b>Who?</b>	<b>OSG (Head of Unit Accounting, Authorising Officer by Delegation) and Schools</b>
Main steps	<ul style="list-style-type: none"> <li>- Provide proper analysis of Budget implementation projections in July 2024</li> <li>- Provide realistic assessment of budgetary needs for Amending Budget in September 2024</li> <li>- Close monitoring of budget implementation up to the end of 2024, including carry forward to 2025</li> </ul>
Expected result(s)	<ul style="list-style-type: none"> <li>➤ Maintain current level of global surplus below 1% and school level surpluses below 1.3%</li> </ul>
Performance indicators	% of budget implementation (actuals compared to final adopted budget)

<b>Specific objective 2</b>	<b><u>Procurement: Monitoring of procurement contracts to ensure compliance with procurement rules (&gt; 1 year)</u></b>
<b>Who?</b>	<b>OSG (HoU Accounting, Head of Procurement Cell) and Schools</b>
Main steps	<ul style="list-style-type: none"> <li>- Maintain an updated list of procurement contracts with action plans for overdue/outdated contracts.</li> <li>- Submit it to the Internal Control Capability by the end of January.</li> <li>- Follow-up of the implementation of action plans ensuring that tender procedures are timely launched</li> </ul>
Expected result(s)	<ul style="list-style-type: none"> <li>➤ Compliance with Court of Auditors' recommendation (reports on the accounts 2020 and 2022)</li> </ul>

Performance indicators	% of procurement contracts not compliant with the procurement rules (number) and their total yearly amount
Reference documents	ECA report of 202 and 2022 (doc: 2021-10-D-34-en-3 and 2023-10-D-44-en-3)

Specific objective 3	<u>Implement the IT Governance audit recommendations</u>	
Who?	<b>OSG (SG, HoU ICT, all HoU concerned by ICT projects)</b>	<b>Schools</b>
Main steps	<p><b>IT Governance supporting practices:</b></p> <ol style="list-style-type: none"> <li>1. Issuance of an IT Project Management Policy (including benefit baselines)</li> <li>2. Continue the implementation and use of the mandatory project management templates including the Total Cost of Ownership approach (business case, project charter, and project stakeholder’s matrix)</li> </ol> <p><b>IT Security Governance:</b></p> <ol style="list-style-type: none"> <li>1. For every major IT system managed by the school, nominate a business owner</li> <li>2. For the critical IT systems perform a Business Impact Analysis</li> <li>3. For the critical IT systems perform a Business Impact Analysis</li> <li>4. Continue the introduction of an IT Asset Management</li> </ol> <p><b>IT Risk Management:</b></p> <ul style="list-style-type: none"> <li>- Continue the implementation of an IT risk assessment.</li> </ul>	<p><b>IT Governance supporting practices:</b></p> <ol style="list-style-type: none"> <li>1. Implementation and use of the IT Project Management Policy after issuance by the OSG (benefit baselines).</li> <li>2. Implementation and use of the mandatory project management templates including the Total Cost of Ownership approach (business case, project charter, and project stakeholder’s matrix).</li> </ol> <p><b>IT Security Governance:</b></p> <ol style="list-style-type: none"> <li>1. Identify the IT systems managed by the school and document them in an IT Service Catalogue.</li> <li>2. For every major IT system managed by the school, nominate a business owner.</li> <li>3. For the critical IT systems perform a Business Impact Analysis</li> <li>4. Start the introduction of an IT Asset Management</li> </ol> <p><b>IT Risk Management:</b></p> <ul style="list-style-type: none"> <li>- Perform a first IT risk assessment using the template provided by the OSG</li> </ul>

Expected result(s)	<ul style="list-style-type: none"> <li>➤ Improved management of IT projects.</li> <li>➤ Clear roles and responsibilities for IT-services, IT-Project, and IT-Security management.</li> <li>➤ Efficient management of the School's ICT assets.</li> <li>➤ Highly improved IT-risk management.</li> <li>➤ Compliance with the IAS recommendations.</li> </ul>
Reference documents	IAS Audit report: Final audit report on IT governance in the European Schools (IAS.B1-2022-EU Schools-001)

## 2.2. Objectives of the different units

<b>Specific objective 1</b>	<b><u>Increase the Attractiveness of the European School system for the teaching staff</u></b>
<b>Who?</b>	<b>Head of Unit HR, Joint WG</b>
Main steps	<ul style="list-style-type: none"> <li>- Analyse of feedback received at Board of Governors meeting in April 2022.</li> <li>- Develop and present proposals that can find Board of Governors approval in April 2025 for members of the teaching staff linked to the recognition of relevant job experience of locally recruited teachers and the discrepancy of salaries in the nursery/primary cycle in relation to the secondary cycle.</li> <li>- Foresee entry into force of potential measures as of the 2025/26 school year.</li> <li>- Professional development: Offer trainings with a focus on the practical aspects (form of workshops).</li> <li>- Personal development: Support the management by harmonising the applicable rules in all schools.</li> <li>- Development of a harmonised system of reimbursements of costs of transportation for the travel from home to the place of work for all teachers.</li> </ul>
Expected result(s)	<ul style="list-style-type: none"> <li>➤ Approval of proposed measures by the Board of Governors.</li> <li>➤ Entry into force of measures on 1 September 2025.</li> <li>➤ Workshops on professional development performed.</li> </ul>

	<ul style="list-style-type: none"> <li>➤ Further harmonisation of rules across the ES system.</li> <li>➤ Harmonised system for the reimbursement of transportation costs developed and approved.</li> </ul>
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<b>Specific objective 2</b>	<b><u>Simplification: Implementation of an HR platform (&gt; 1year)</u></b>
<b>Who?</b>	<b>HoU HR and HoU Internal Control (plus pilot schools)</b>
Main steps	<ul style="list-style-type: none"> <li>- Choose supplier for HR platform via a competitive procedure with negotiation.</li> <li>- Prepare implementation (scan personal files, gather and harmonise templates, ...).</li> <li>- Start implementation in pilot entities (OSG, ES Bergen, ES Ixelles), (either entity by entity or module by module).</li> <li>- Ensure all Schools are taken on board and legal aspects of host countries are reflected.</li> </ul>
Expected result(s)	<ul style="list-style-type: none"> <li>➤ Supplier for HR platform chosen.</li> <li>➤ Pilot phase started.</li> </ul>
Reference documents	Report of the Simplification Working Group: Action plans (2023-02-D-43-en-2)

<b>Specific objective 3</b>	<b><u>Simplification: Implementation of the approved measures of the Budget sub-Working Group (&gt; 1year)</u></b>
<b>Who?</b>	<b>HoU Accounting with respective heads of cells</b>
Main steps	<ul style="list-style-type: none"> <li>- Centralisation of the invoicing to third parties (EIB project): <ul style="list-style-type: none"> <li>• Development of the IT Tool (SAP): to finalise the invoicing module of SAP by the end of 2024 and be ready to begin pilot phase in the beginning of 2025. Steps foreseen include analysis, development, testing, finalisation of the solution and training.</li> </ul> </li> </ul>



	<ul style="list-style-type: none"> <li>- Procurement: <ul style="list-style-type: none"> <li>• Public Procurement Management Tool (PPMT): Deploying the PPMT solution in OSG and Schools</li> <li>• Reinforcement of the OSG procurement team by allocating posts from the Schools to the OSG via internal recruitments.</li> </ul> </li> </ul>
Expected result(s)	<ul style="list-style-type: none"> <li>➤ Development of invoicing solution in SAP finished.</li> <li>➤ PPMT used in the OSG and centralisation of posts started.</li> </ul>
Reference documents	Report of the Simplification Working Group: action plans (2023-02-D-43-en-2)

<b>Specific objective 4</b>	<b><u>Replacement of SMS</u></b>
<b>Who?</b>	<b>Executive Coordinator, Deputy Secretary-General, HoU Pedagogical Development, HoU European Baccalaureate, HoU ICT</b>
Main steps	<ul style="list-style-type: none"> <li>- BI Modernisation – Implementation of the tool Tableau &amp; Power BI foreseen for 2024.</li> <li>- MDM – Finalisation of Data Protection Assessment, trainings to be continued, implementation to be finalised in 2024.</li> <li>- Timetabling – Find an on-shelf solution, implement it to the System, and make sure it communicates with other systems (including future HR Platform).</li> <li>- LMS – further investigation of LMS systems available on the market (with or without an SIS module). Invitation to providers to present their solutions. Finalise comprehensive specifications for the product(s).</li> <li>- SMS core (SIS- School Information System) - See LMS.</li> <li>- BAC – Take the decision on the type of solution (in-house development or procurement). Research on the market for an existing appropriate solution. If not found, a simplified procedure could be taken into consideration.</li> <li>- EIP – See objective on the simplification</li> </ul>
Expected	➤ BI Modernisation - implemented and in use.

result(s)	<ul style="list-style-type: none"> <li>➤ MDM – implemented and in use.</li> <li>➤ LMS and SMS core – Tender fully prepared.</li> <li>➤ BAC: Decisions and preparations made to go forward (tender or in-house development)</li> </ul>
Reference documents	Decision of the Board of Governors on the replacement of SMS: MySchool SMS (doc.: 2023-02-D-44-en-2)

<b>Specific objective 5</b>	<b><u>Clean-up of financial master data in SAP</u></b>
<b>Who?</b>	<b>Central Accounting Officer, HoU Internal Control</b>
Main steps	<ul style="list-style-type: none"> <li>- Develop a master data management policy (covering vendors, employees, and customers)</li> <li>- Complete the supporting documents for identification of bank accounts of staff in SAP (AAS and Seconded staff)</li> </ul>
Expected result(s)	<ul style="list-style-type: none"> <li>➤ Policy/ memorandum developed and issued.</li> <li>➤ Supporting documents of OSG staff complete and available in SAP</li> </ul>

<b>Specific objective 6</b>	<b><u>Validation of accounting system</u></b>
<b>Who?</b>	<b>Central Accounting Officer, HoU Internal Control</b>
Main steps	<ul style="list-style-type: none"> <li>- Follow-up of previous recommendations particularly ensure implementation of a regular check of powerful SAP profiles.</li> <li>- Advance on other areas (e.g. HCM assessment)</li> </ul>

Expected result(s)	➤ Important progress on the validation of the accounting system
<b>Specific objective 7</b>	<b><u>Revision of the Financial Regulation (to be finalised in April 2025)</u></b>
<b>Who?</b>	<b>Central Accounting Officer, HoU Accounting, HoU Internal Control</b>
Main steps	<p>Revision of the FR:</p> <ul style="list-style-type: none"> <li>- Follow-up of the mandate of the Board of Governors (decision 20218) to make an analysis of the tasks and responsibilities of the function of Local Accounting Correspondent in relation with the system of remuneration (Result of the establishment of the Centralised Accounting Officer function established by the new Financial Regulation 2017 and complementary rules) plus IAS audit of the centralised accounting model.</li> <li>- Regular 3-yearly review according to Art. 99 of the Financial Regulation.</li> </ul> <p>=&gt; Conduct discussions in the working group. =&gt; Draft proposals for the Articles to be amended. =&gt; Advance on the subjects to be discussed and reviewed in preparation of finalising the review for the Board of Governors' meeting in April 2025.</p>
Expected result(s)	➤ Advance on the subjects to be reviewed in preparation of finalising the review for the Board of Governors' meeting in April 2025.
Reference documents	<ul style="list-style-type: none"> <li>- Decisions of the Board of Governors: doc. 2018-12-D-8-en-3</li> <li>- Amendment of Article 23a of the AAS Service Regulations. Local Accounting Officer 'Correspondent': 2018-11-D-16-en-1</li> </ul>

<b>Specific objective 8</b>	<b><u>Implementation of COSO Framework (to replace Internal Control Standards)</u></b>
<b>Who?</b>	<b>HoU Internal Control, Head of Cell Advisory, HoC Control</b>
<b>Main steps</b>	<ul style="list-style-type: none"> <li>- Prepare and present a proposal for an Internal Control Framework in line with COSO (as replacement for Internal Control Standards) including a roll-out plan to the Board of Governors in December 2024.</li> <li>- Develop templates and assessment method.</li> <li>- Prepare a pilot based on the new framework (test phase).</li> </ul>
<b>Expected result(s)</b>	➤ New Internal Control Framework approved, and roll-out plan defined.
<b>Reference documents</b>	- Report of ECA of the accounts 2022: 2023-10-D-44-en-3

### 3. Objective related to the Accredited European Schools

<b>Specific objective AES</b>	<b><u>Improve quality of accreditation and audit process</u></b>
<b>Who?</b>	<b>Accredited European Schools' Cell, AES Steering Committee</b>
<b>Main steps</b>	<ul style="list-style-type: none"> <li>• Follow-up of the decisions of the Board of Governors linked to 'quality assurance' envisaged for April 2024.</li> <li>• Revision of the AES Regulations and the 'Audit Toolkit' in the light of these decisions.</li> <li>• Training of the AES management and the audit teams linked to the revised quality assurance mechanism.</li> <li>• Develop an interschool support system (buddy support) for the teachers in the new AES in the first place.</li> <li>• Regular analysis of the audit recommendations and feedback provided to schools (via a general Audits report).</li> </ul>

Expected result(s)	<ul style="list-style-type: none"><li>➤ Foster compliance and understanding by AES regarding the Audit process and the adherence to the AES Regulations.</li><li>➤ Provide structured feedback to schools enabling them to clearly see their strengths and areas for improvement.</li><li>➤ Updated and approved Audit Toolkit.</li><li>➤ Better information for the new schools to start implementing their projects.</li></ul>
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The plan does not cover the ICT objectives. These are defined in the Annual ICT Report for the year 2023 (document ref. 2024-01-D-21-en-1) and in the Multi-annual ICT plan for the European Schools 2022-2026 (document ref. 2022-02-D-6-en-2).