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Report of the Court of Auditors for the financial year 2024

Board of Governors of the European Schools

Meeting on 9, 10 and 11 December 2025 – Brussels (Hybrid)

2024

Report on the accounts of the European Schools for the 2024 financial year



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Conclusions and recommendations

I In accordance with the European Schools' financial regulation and the International Standard on Review Engagements 2400, we reviewed the European Schools' consolidated accounts for the 2024 financial year. We also examined the individual accounts of eight schools (Luxembourg I, Luxembourg II, Frankfurt, Varese, Alicante, Karlsruhe, Mol and Bergen) and the Central Office. Furthermore, we reviewed the work of the Schools' external auditor, responsible for the audit of the individual accounts of the five remaining schools (Brussels I to IV and Munich).

II The purpose of our review was to obtain limited assurance as to whether the consolidated accounts as a whole were free from material misstatement. We also examined elements relating to compliance and the internal control systems of the Central Office and six out of the eight schools whose accounts we reviewed.

III Based on our review, nothing has come to our attention that causes us to believe that the consolidated accounts for 2024 are not prepared, in all material respects, in accordance with the International Public Sector Accounting Standards.

IV We found immaterial errors, which mainly related to the incorrect classification of capital investments and of an extraordinary refund, and which were subsequently corrected by management. We also noted that the accounting manual of the European Schools was not updated in some respects (paragraphs [12-14](#)).

V Our review of compliance focused on human resources, procurement procedures, and payments related to each of those areas. For the human resources area, we found some recurring weaknesses which corroborated our findings from previous years. These concern the potential risk of overpayments of allowances to seconded staff due to insufficient verification of supporting evidence, and shortcomings in the verification of professional experience for recruited staff. We also found that there was a low level of competition in most of the procurement procedures organised by the European Schools in 2024. Furthermore, some evaluation criteria in tender specifications were unclear or non-measurable, which can undermine the principle of equal treatment of bidders as well as the transparency of the evaluation process. We also found inconsistencies in how the procurement exceptions were reported in the register of exceptions (paragraphs [15-25](#)).

VI Following our review, we issue three recommendations. The first relates to the accounting manual of the European Schools not being updated in some respects

(paragraph 14). The second relates to the low level of competition in schools' procurement procedures (paragraphs 19-22) and the third concerns the inconsistencies detected in the register of exceptions (paragraphs 24 and 25).

Recommendation 1 – Update the European Schools' accounting manual

To reinforce the accounting manual as a central reference and to ensure the consistent application of accounting policies across all schools, the Central Office should update the Schools' accounting manual and inform the schools' accountants about the revisions.

Target implementation date: December 2026.

Recommendation 2 – Address low bidder participation in European Schools procurement procedures

To involve more bidders in procurement procedures organised by the European Schools, the Central Office, together with the individual schools, should analyse why there are few bidders and, where possible, take action to increase levels of participation.

Target implementation date: December 2027.

Recommendation 3 – Improve data quality in the register of exceptions

To improve the completeness, consistency and accuracy of data in the register of exceptions, the internal control capability unit at the Central Office should formally check the registration of each individual exception.

Target implementation date: August 2026.

Introduction

Background

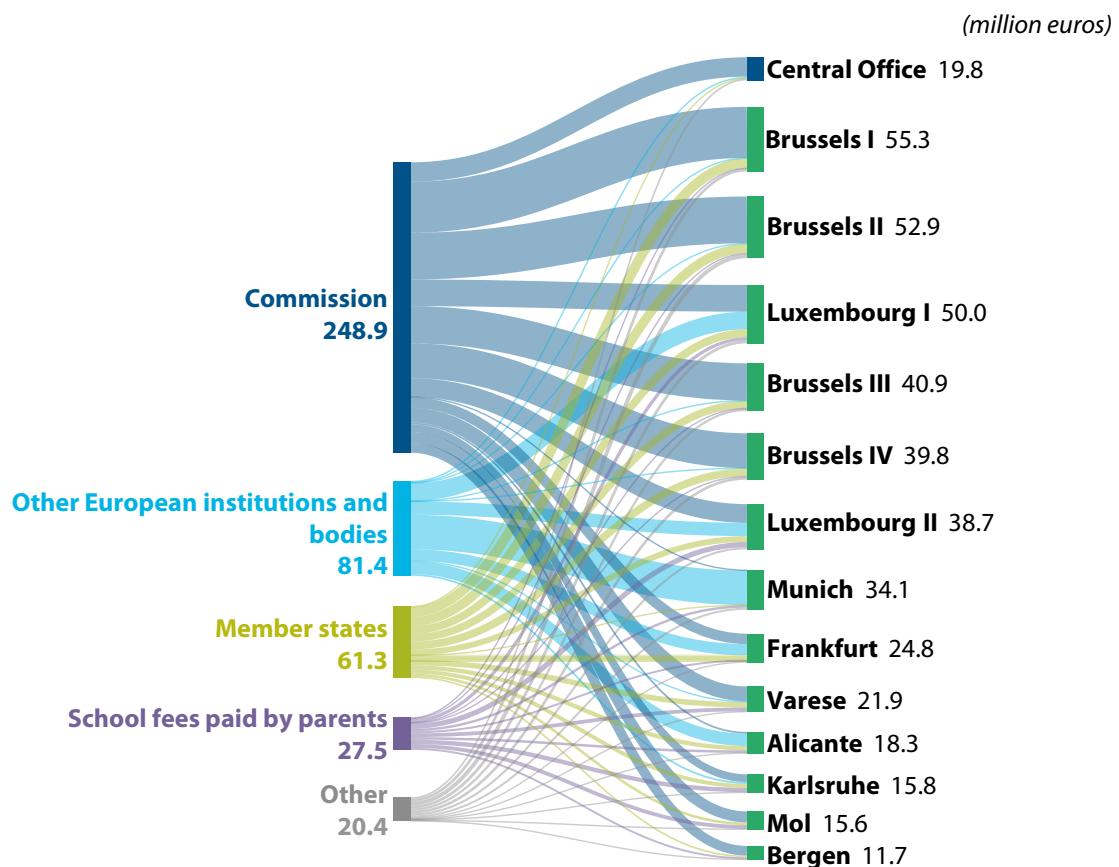
01 The primary legal basis for the European Schools is the [Convention defining their Statute](#). The European Schools' financial and operational management tasks are governed by their own [financial regulation](#) and staff regulations.

02 The European Schools consist of 13 individual schools and the Office of the Secretary-General (which we term the “Central Office” in this report). At the beginning of the 2024/2025 school year, the schools had a total of 3 177 staff and 29 029 pupils¹. The Board of Governors, which comprises the ministers of education of the EU member states, deals with strategic, educational and general policy questions concerning the system of European Schools as a whole. The Central Office carries out day-to-day executive management and provides the schools with advice on educational, administrative, financial, legal and human resources issues.

03 The European Schools' overall budget for 2024 was €439.5 million (2023: €417.5 million). The main element was staff costs of €374.7 million, accounting for 85 % of the budget (2023: 80 %). Funding came mainly from the European Commission, followed by other EU institutions and bodies, member states, school fees paid by parents, and other sources, see [Figure 1](#).

¹ Facts and figures at the beginning of the 2024-2025 school year in the European Schools.

Figure 1 – Sources of funding and European School budgets in 2024



Source: ECA, based on data from Central Office.

Accounting and control environment

04 The European Schools use the International Public Sector Accounting Standards (IPSAS) accruals accounting principles. The central accounting officer is responsible for preparing, presenting and keeping the accounts in accordance with the European Schools' financial regulation.

05 The Commission's Internal Audit Service (IAS) carries out audits on the quality of the European Schools' internal control systems and the way in which they operate. The IAS's audit reports include recommendations, together with indications of priority. The internal control capability unit (ICC) is the European Schools' internal control and advisory department. Its control responsibilities include *ex post* controls of transactions and compliance with standards, while its advisory role includes providing guidance and support to the individual schools and their administrations. **Box 1** provides information on activities carried out by IAS and ICC in 2024.

Box 1**IAS internal audits and ICC ex post controls in 2024**

The IAS completed an internal audit on the centralised accounting model and issued four new recommendations. It started a new internal audit on the pedagogical governance arrangements and carried out two follow-up audits of four outstanding recommendations, of which three were assessed as fully implemented. None of the five open recommendations is critical.

The ICC completed eight ex post controls, three of which covered human resources and accounting (salary calculations and payments). The ICC found a few cases of outdated or missing supporting documents and mistakes in payroll calculations, and it proposed corrective measures that were accepted and implemented by the schools. Two ex post controls looked at the implementation of “segregation of duties” tables in SAP and did not identify any problems. The last three controls covered revenues and receivables. The ICC detected minor issues in ex post revenue controls, but found that they had minimal impact on the schools involved. Overall, the ICC did not identify any material findings.

Review scope and approach

06 According to the European Schools' [financial regulation](#), we are required to send our report on the accounts of the European Schools, together with the Schools' replies, by 30 November each year to the Schools' Board of Governors, which is responsible for giving final approval on how the budget has been implemented.

07 We reviewed the European Schools' consolidated accounts for the financial year which ended on 31 December 2024. We based our review on [International Standard on Review Engagements \(ISRE\) 2400](#), see [Box 2](#) for details of our approach.

Box 2

Application of ISRE 2400 to our review

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the IPSAS, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express a conclusion on the consolidated financial statements, which comprise the statement of financial position as at 31 December 2024, the statement of financial performance, statement of changes in net assets, cash-flow statement, statement of comparison of budget and actual amounts for the year then ended, and accounting policies and notes to the financial statements. ISRE 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the consolidated financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework.

Our approach consists primarily of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures. We then evaluate the evidence obtained.

As the procedures performed in a review are substantially fewer than those performed in an audit, we do not express an audit opinion on the European Schools' consolidated financial statements².

08 We reviewed the work of the European Schools' external auditor, Deloitte, which in general audits half of the schools each year on a rotational basis. In 2025, Deloitte

² ISRE 2400 Article 86 (g) (iii).

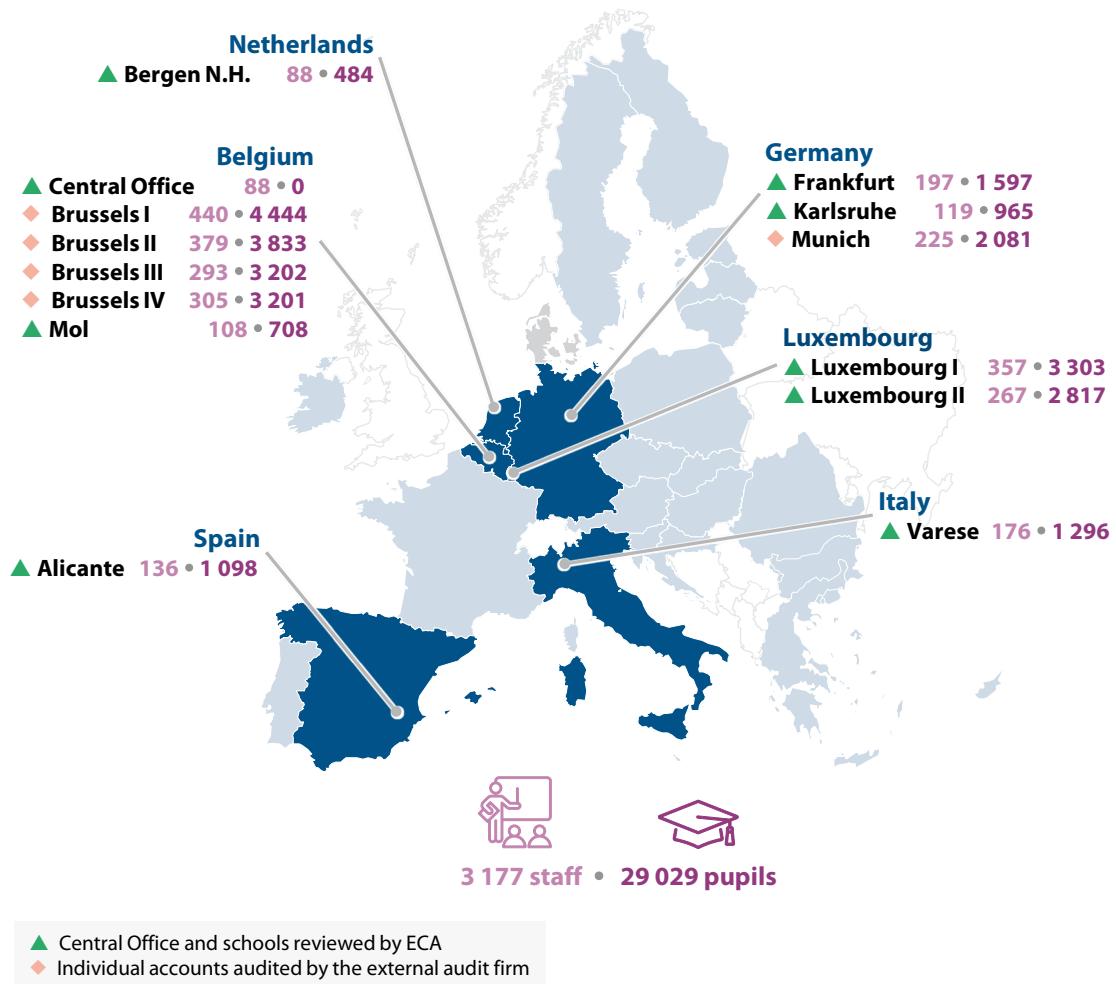
audited the individual 2024 accounts of five schools (Brussels I to IV and Munich) before consolidation of the accounts. We reviewed the individual 2024 accounts of the remaining eight schools (Luxembourg I, Luxembourg II, Frankfurt, Varese, Alicante, Karlsruhe, Mol and Bergen) and the Central Office.

09 In addition to our work on the accounts, we examined elements relating to compliance and the internal control systems of six schools (Luxembourg I, Luxembourg II, Frankfurt, Varese, Mol and Bergen) and the Central Office. Our objective was to assess whether the payment transactions in our judgemental sample of at least five payments per entity, and the associated procurement and recruitment procedures, complied with the European Schools' financial regulation and other specific rules, i.e. procurement provisions and the staff regulations. Our testing of transactions for compliance also covered the operation of the European Schools' financial accounting system (SAP), accruals accounting, and the controls performed. Furthermore, we took account of the work of the IAS and the ICC.

10 Of the nine entities subject to our review (eight schools and the Central Office), we visited six on-site (Central Office, Luxembourg I, Luxembourg II, Varese, Mol and Bergen) and reviewed three remotely (Frankfurt, Alicante and Karlsruhe). *Figure 2* shows the location of the individual schools and that of Central Office, staff and pupil numbers, and whether we or the external auditor reviewed them.

11 Lastly, we followed up open recommendations from our reports for the 2021 to 2023 financial years.

Figure 2 – Location of schools and Central Office



Note: The numbers in the brackets provide the number of staff followed by number of pupils.

Source: ECA, based on [Facts and figures at the beginning of the 2024-2025 school year in the European Schools](#).

Observations

Immaterial accounting issues were corrected but the accounting manual has not been updated in some respects

12 As part of our review of the European Schools' consolidated accounts, we identified misstatements which, both individually and in aggregate, had an immaterial impact on the statement of financial position and the statement of financial performance. Accordingly, our limited assurance conclusion is not modified in this respect.

13 These misstatements were subsequently corrected by management. These adjustments resulted in an increase in total assets and liabilities of some €646 000 and €192 000 respectively, and an increase in the overall result of the year of some €454 000 in the consolidated accounts. The corrections primarily related to reclassifications between receivables and liabilities, the non-capitalisation of building improvements, and the incorrect classification of a certain type of revenue. We have reviewed the revised figures and are satisfied with the adjustments made to the consolidated accounts.

14 The European Schools' accounting policies and the application of IPSAS to specific transactions are described in detail in the Schools' accounting manual. Appropriate use of the manual, together with other specific accounting guidelines, should ensure consistent application of accounting policies in the individual schools. We examined the manual, which was last updated in 2020, for the issues we describe in paragraph [13](#), and we consider that the following areas of the manual are outdated or missing:

- recent developments in IPSAS, including standards that became effective from 2021, such as IPSAS 41 (replacing IPSAS 29), and IPSAS 43, 45, 46; and standards that will become effective after 1 January 2026, such as IPSAS 47 (replacing IPSAS 9, 11 and 23), and IPSAS 48;
- new accounting practices, such as the calculation of seconded staff salaries in the new accounting system (SAP) and implementation of the new invoicing system;
- changes introduced by the revised text of the European Schools' financial regulation approved by the Board of Governors in April 2025, such as the new timetable for the preparation of the annual accounts;

- changes in the treatment of specific accounting estimates, such as the provision for departure allowances and removal costs;
- the policy for recognising impairments of receivables from seconded teachers who have left schools;
- an up-to date list of common investments in buildings and renovations, along with the central guidance on their classification as capital or operating expenditure; and
- new general ledger accounts introduced since the last update of the manual.

We found weaknesses in human resources and procurement procedures

15 For our compliance work on recruitment procedures and salary payments, we examined a sample of 25 salary payments and 16 related recruitment procedures for the Central Office and six selected schools (paragraph [09](#)). For procurement, we examined a sample of 18 vendor payments and 15 related procurement procedures. We also analysed bidder participation in 2024 procurement procedures. We analysed the 2024 register of exceptions in relation to payments made to vendors, and observations made by the ICC. The following paragraphs set out the weaknesses we found.

Insufficient verification of supporting evidence may affect the regularity of some HR procedures and payments

Annual self-declarations of child allowances

16 Every year, seconded staff receiving child allowances from the schools must declare similar allowances received from other sources, and provide supporting evidence. The amounts from other sources need to be deducted from the child allowances paid by the schools. If there is no declaration and supporting evidence, the schools must suspend payment of these allowances³. This area is the subject of our open recommendation that systematic checks of supporting evidence be performed on allowances paid to seconded staff, with a target date of December 2024 (see [Annex I](#), Recommendation 1 from 2023).

³ Article 52(2)(b) and (c) of the [Regulations for members of the seconded staff of the European Schools](#).

17 We observed that, in response to our previous recommendation, the European Schools have improved the verification of supporting evidence for self-declarations of child allowances received from other sources. Nevertheless, we found two cases in two schools, where self-declarations indicating no receipt of national allowances were not backed by supporting evidence. In these cases, the schools did not carry out additional analysis to confirm that the seconded staff's children were not entitled to the national child allowances.

Weaknesses in professional experience verification

18 In one school, the validation of the professional experience of a seconded teacher had still not been completed 7 months after the recruitment, with the result that the teacher was paid a provisional salary for this period of time. According to the school, the root cause was the delayed provision of the relevant documents by the teacher. As the years of professional experience affect the salary level, such delays can lead to underestimates of salary costs, which are immaterial at consolidated level for the financial year. In another school, we identified a case where check of professional experience had never been completed – see *Box 3*.

Box 3

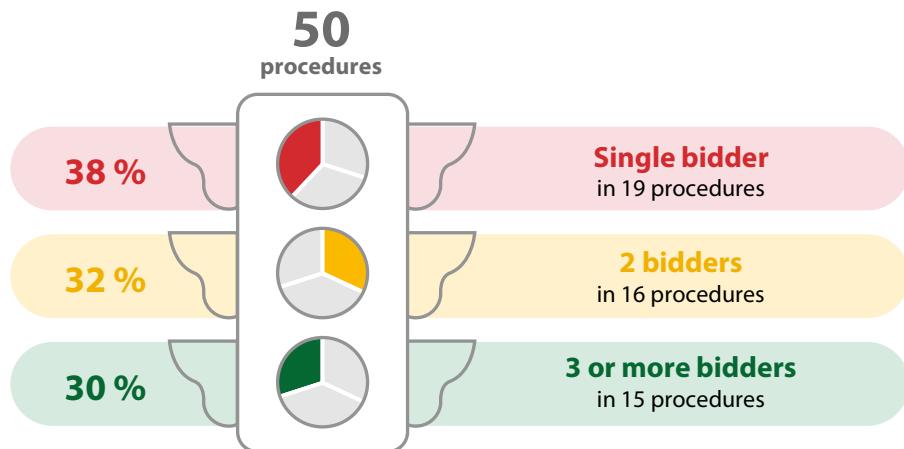
Lack of supporting evidence for definitive salary step validation

A seconded teacher did not provide supporting evidence for validation of their assigned salary step at any time during their 4-year period of employment by the school. As a result, we were unable to confirm whether the step was properly assigned and the correct salary paid for the entire period of the secondment.

Limited competition in procurement procedures

19 The obligatory use of procurement procedures provides an opportunity for the European Schools to obtain goods and services at the best value for money. The more bidders there are, the more competition there is and, therefore, the greater the chance of benefit to the Schools in the form of lower prices or better quality. Although the Schools invited the required number of bidders, our analysis of 2024 procurement procedures (see *Figure 3*) showed that only 30 % of the procedures received three or more offers. This indicates a low level of competition in most of the procurement procedures organised by the European Schools in 2024. For 19 procedures (38 %), totalling €3.4 million, there was only one bidder. Out of these 19 procedures, 18 had a contract value above €60 000.

Figure 3 – Bidder participation in 2024 procurement procedures



Source: ECA, based on data from Central Office and the six individual schools.

20 The Central Office and the schools we reviewed gave us two main reasons for the low number of bidders participating in the tenders:

- generally low competition in certain fields (e.g. canteen service providers, especially for children); and
- complex and detailed documentation required for EU-regulated procurement procedures.

21 We found that the process for identifying and inviting potential suppliers was not sufficiently robust. In all six schools reviewed this year, we noticed that there was no systematic market research so that suitably qualified candidates could be invited to tender. Furthermore, there was no formal follow-up to ensure that invitations to tender had been received. In three of the six schools we reviewed, there was no evidence to confirm that invited participants had actually received the invitations.

22 Although low bidder participation in procurement procedures may undermine the effectiveness of the European Schools' procurement overall, the Schools have not carried out more detailed analysis of reasons for the low number of bidders or taken action to improve the situation.

Inadequate definition of evaluation criteria in tender specifications

23 Our review identified two procurement procedures where evaluation criteria were unclear or non-measurable. As well as being unhelpful for potential bidders, this could make it difficult for the schools to evaluate these criteria, which might ultimately

undermine the principle of equal treatment of bidders as well as the transparency of the evaluation process, see **Box 4**.

Box 4

Unclear evaluation criterion

In one of the procurement procedures we reviewed, one of the quality evaluation criteria was the response time to provide a service. The tender documentation did not specify the measurement unit for this criterion (hours or days) nor how it would be evaluated. Most bidders provided the response time in days, while the incumbent contractor, who was subsequently awarded the new contract, provided the response time in minutes. The weight of this criterion and its scoring was the decisive factor in the final ranking of the offers.

Non-measurable selection criteria

In another procurement procedure, the quality criteria had a weighting of 70 % in the evaluation. However, these criteria were defined in non-measurable manner, which made it difficult to evaluate the offers objectively. As a result, the evaluators awarded identical scores for the quality criteria to all bidders, effectively making price the sole differentiator in the final award decision.

Increase in procurement exceptions and inconsistencies in their reporting

24 If procurements or payments are not compliant with the European Schools' financial regulation, they must be reported in the register of exceptions. We have reviewed this register and found inconsistencies in how data are classified and quantified, as well as missing data.

25 We observed that the number of procurement exceptions increased from 24 in 2023 to 43 in 2024, with an estimated total value of the payments reaching €1.7 million in 2024 (2023: €0.9 million). The European Schools' Global Annual Activity Report 2024 noted a similar trend⁴. This confirms that our previous recommendation for the European Schools to launch calls for tenders as soon as possible, to remedy or prevent any inappropriate procurement procedures, or lack of them, has not yet been fully implemented.

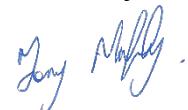
⁴ Global Annual Activity Report 2024, p. 33.

Follow-up of recommendations

26 For this report, we followed up 10 open recommendations from our reports for 2021 to 2023. *Annex I* summarises our results. Two open recommendations have target implementation dates later than the date of this report. For the remaining eight recommendations, six had been implemented fully or in most respects and two in some respects.

This report was adopted by Chamber V, headed by Mr Gregor, Member of the Court of Auditors, in Luxembourg at its meeting of 23 October 2025.

For the Court of Auditors



Tony Murphy

President

Annexes

Annex I – Follow-up of open recommendations from our reports for 2021 to 2023

Level of implementation:  fully;  in most respects;  in some respects;  not implemented

Financial year covered in our report	ECA recommendation	ECA analysis of progress made in implementing recommendation	
		Level of implementation	Remarks based on 2024 review
2021	Recommendation 1: The Central Office and the schools should ensure that: their calculations of employee benefits are transparent and specific, and that the related provisions are in the correct amount. Target implementation date: by the end of 2022.		This recommendation was fully implemented by 2024.
	Recommendation 2: The schools, with the support of the Central Office, should ensure that: national inspectors are consulted on whether the candidates selected have the required qualifications;		In our work for 2024, we found evidence of consultation with national inspectors in all of the sampled staff files. Consequently, we consider this part of the recommendation to be fully implemented.
	supporting documents required by the staff regulations are readily available. Target implementation date: by the end of 2022.		As we came across only one case (where a required document (medical certificate) was missing from a staff file, we consider the second part of this recommendation to be implemented in most respects.

Financial year covered in our report	ECA recommendation	ECA analysis of progress made in implementing recommendation	
		Level of implementation	Remarks based on 2024 review
	<p>Recommendation 3:</p> <p>The Central Office should:</p> <p>encourage and support the schools' use of the "early-detection and exclusion system";</p>		As we have not found any issues in relation to this recommendation in the schools we reviewed, we consider it to be fully implemented.
	<p>The schools should:</p> <p>update the templates they use in all their working languages, in line with the regulations in force at the time of the procurement procedure.</p> <p>Target implementation date: by the end of 2022.</p>		As we have not found any issues in relation to this recommendation in the schools we reviewed, we consider it to be fully implemented.
2022	<p>Recommendation 1:</p> <p>The Central Office should ensure alignment between the yearly specific contracts concluded with the external auditor and the framework contract, while keeping at least the coverage of individual schools that are currently audited by the external auditor.</p> <p>Target implementation date: by January 2026.</p>	N/A	The deadline for implementation has not yet been reached.
	<p>Recommendation 3:</p> <p>The Schools should launch calls for tenders as soon as possible, to remedy or prevent any cases without or with inappropriate procurement procedures. They should do this while taking proper account of any future needs that might lead to thresholds being exceeded.</p> <p>Target implementation date: by December 2024.</p>		This is a recurrent recommendation, which we also made in 2020 and 2021. We detected similar issues again in 2024 (see paragraphs 19-25).

Financial year covered in our report	ECA recommendation	ECA analysis of progress made in implementing recommendation	
		Level of implementation	Remarks based on 2024 review
2023	<p>Recommendation 4:</p> <p>The Central Office and the Schools should:</p> <p>improve reporting on open vendors by including analysis of overdue items, identification of vendors, number of days overdue and qualitative justification regarding overdue items;</p> <p>Target implementation date: by December 2023.</p>		This recommendation was fully implemented by 2024.
	<p>ensure that all supporting documents, in particular for seconded staff, are available and digitally archived.</p> <p>Target implementation date: by December 2025.</p>	N/A	The deadline for implementation has not yet been reached.
2023	<p>Recommendation 1:</p> <p>To avoid overpayment of child allowances to seconded staff, the schools should systematically ascertain that staff members' annual declarations are accurate by requiring, and checking, the necessary supporting evidence.</p> <p>Target implementation date: December 2024.</p>		We observed an improvement in the checks carried out by the individual schools compared to 2023. However, some self-declarations that no national child allowances had been received were not supported by additional evidence, or the schools did not carry out further checks or analysis (see paragraphs 16-17). Therefore, we consider that this recommendation has been implemented only in some respects. The schools are working towards a common procedure, to be implemented at Central Office level.

Abbreviations

IAS: Internal audit service.

ICC: Internal control capability unit.

IPSAS: International public sector accounting standards.

ISRE: International standard on review engagements.

Replies of the European Schools

https://www.eca.europa.eu/Lists/ECAResponses/EUSCHOOLS-Replies-SAR-EUSCHOOLS-2024/EUSCHOOLS-Replies-SAR-EUSCHOOLS-2024_EN.pdf

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REPLIES OF THE EUROPEAN SCHOOLS TO THE REPORT ON THE ACCOUNTS OF THE EUROPEAN SCHOOLS FOR THE FINANCIAL YEAR 2024

The European Schools (ES) take note of the observations of the Court of Auditors, accept all three recommendations, and are committed to further improvements in the Schools and the Office of the Secretary-General (OSG).

Recommendations

The ES take note of the Court's first recommendation and confirm that the accounting manual will be updated in the respects mentioned in the report. As the Accounting Manual is revised less frequently, the OSG will explore ways to ensure consistency by including cross-references to the regularly updated internal accounting guidelines.

On the Court's second recommendation to address low bidder participation in European Schools procurement procedures, the ES note that the recommendation is of performance rather than compliance nature. The ES have consistently strived to ensure compliance of the procurement procedures with the applicable rules. Nonetheless, further efforts are still needed. Consequently, the ES' primary focus in procurement will remain on ensuring full compliance with the rules, which justifies an implementing target date of December 2027.

Finally, as regards the Court's third recommendation to improve data quality in the register of exceptions, the ES are currently taking the necessary actions to ensure the ICC Unit's involvement in the registration of all exceptions and incompliance events as of January 2026. This is being done through an update of the related memorandum and improvement of the validation workflow.

Observations

Regarding paragraph 14, consideration will be given to developing guidance to harmonize the recognition of provisions for doubtful receivables, while safeguarding the schools' rights to recover amounts due in line with the rules of the Financial Regulation.

On observation 17, linked to the verification of supporting evidence of self-declarations of child allowances received from other sources, the ES are currently taking the following measures:

- the document on the Interpretation of National Salary slips includes, after approval of the Board of Governors in December 2025, links to national regulatory sources outlining the rules on child allowances;
- the template for the self-declaration on child allowances is being amended to explicitly specify to staff members their obligation to provide supporting documents to their School, their obligation to request the national child allowances that they are entitled to, and the risk they would incur of having to reimburse unduly paid amounts to the School (Art. 73 of the Seconded Staff Regulations - 2011-04-D-14-en-27).

Finally, in the procurement area and as regards the case raised in box 4, the ES will ensure that the evaluation criteria are better explained in the technical specifications and will be aligned with the award criteria.

Follow-up of open recommendations

The ES acknowledge the overview in Annex I on the recommendations from previous years.

Andreas Beckmann
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Andreas BECKMANN
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