2023

Report on the accounts of the European Schools for the financial year 2023

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Contents

Conclusions and recommendations

I In accordance with the Financial Regulation of the European Schools and the International Standard on Review Engagements 2400, we reviewed the European Schools' consolidated accounts for the 2023 financial year. This review involved the examination of the individual accounts of seven schools (the Alicante, Brussels I to IV, Karlsruhe and Munich schools) and the Central Office, and the work of the Schools' external auditor, responsible for the audit of the individual accounts of the six remaining schools (the Luxembourg I, Luxembourg II, Bergen, Mol, Frankfurt and Varese schools). 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 the seven schools whose accounts we reviewed.

II Based on our review, nothing has come to our attention that causes us to believe that the final consolidated accounts for 2023 are not prepared, in all material respects, in accordance with the International Public Sector Accounting Standards.

III Both we and the external auditor found immaterial errors, which mainly related to the calculation of the employee benefits provisions. The Schools corrected these errors in the final consolidated accounts (paragraphs ***12*** to ***13***).

IV Our review of compliance focused on human resources and procurement procedures and payments. We found some shortcomings of a systematic or recurrent nature. In some of the cases we examined, these shortcomings led to incorrect payments of non-substantial amounts. The most significant shortcomings related to overpayments of allowances to seconded staff due to lack of checks on supporting documents; failure to verify professional experience or qualifications declared by applicants; and the use of inappropriate procurement procedures (paragraphs ***14*** to ***20***).

V The Schools' self-assessment of the implementation of their internal control systems at the end of the 2023 reported improvements compared to the previous year, but acknowledged that there were still several areas requiring particular attention. Some of these areas are also the subject of open recommendations made by the Commission's internal audit service and by us (paragraphs ***21*** to ***23***).

VI In addition to the implementation of the outstanding recommendations we made in previous years, we recommend:

Recommendation 1 – Perform systematic checks of supporting evidence on allowances paid to seconded staff

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.

Target implementation date: December 2024.

Introduction

Background

01 The primary legal basis for the European Schools (the "Schools") is the Convention that defines their Statute[1]. The Schools' financial and operational management tasks are governed by their own Financial Regulation[2] and a set of Staff Regulations.

02 The European Schools consists of 13 schools and the Office of the Secretary-General (the "Central Office"). In 2023, the Schools had a total of 3 127 staff and 28 983 pupils[3]. 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 performs day-to-day executive management duties and provides the schools with advice on educational, administrative, financial, legal and human resources issues.

03 The Schools' overall budget for 2023 was €417.5 million. The main element was staff costs, with a total of €330.7 million, almost 80 % of the budget. The funding mainly came from the European Commission, other EU institutions and bodies, member states, and school fees paid by parents (see ***Figure 1***).

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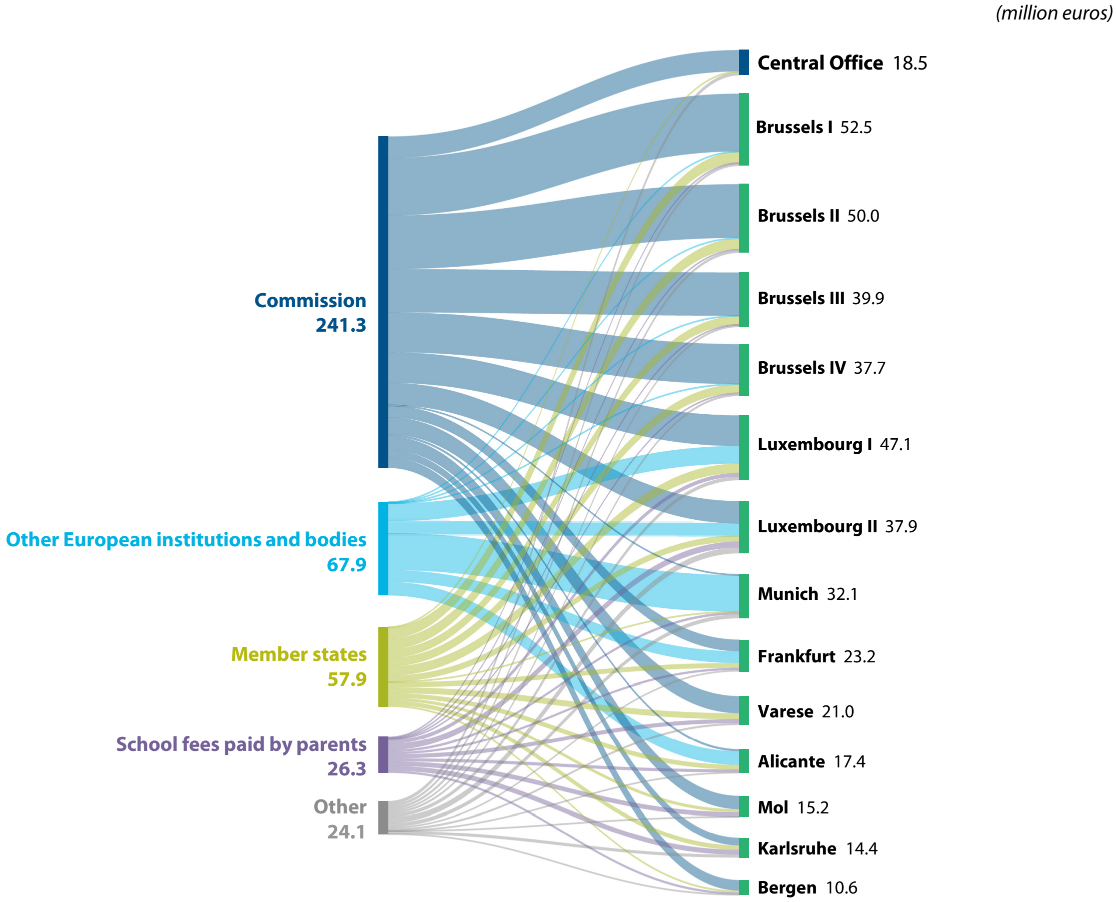
[1] Convention defining the Statute of the European Schools (OJ L 212, 17.8.1994, p. 3).

[2] Financial Regulation applicable to the budget of the European Schools (Ref: 2017-12-D-21-en-3).

[3] Facts and figures at the beginning of the 2023-2024 school year in the European Schools (Ref: 2023-10-D-7-en-2).

Figure 1 – Sources of funding and the Schools' budgets in 2023



Source: ECA, based on data from the Central Office.

Accounting and control environment

04 The 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 Schools' Financial Regulation.

05 The Commission's Internal Audit Service (IAS) carries out audits on the quality of the Schools' internal control systems and the way in which they operate. The IAS's audit reports include recommendations and indicate their levels of priority. The internal control capability unit (ICC) is the Schools' internal control and advisory function. Its control function includes *ex post* controls of transactions and compliance with standards, while its advisory role includes providing guidance and support to the Schools and their administrations.

Review scope and approach

06 According to the Schools' Financial Regulation[4], we are required to send our report on the Schools' accounts, together with the Schools' replies, by 30 November each year to the European Parliament, the Council, the Commission and the Schools' Board of Governors. The Board of Governors is responsible for giving discharge.

07 We reviewed the Schools' consolidated accounts for the financial year which ended on 31 December 2023. We based our review on International Standard on Review Engagements (ISRE) 2400. ***Box 1*** provides more details about the application of ISRE 2400 to this review.

[4] The Schools' Financial Regulation, Article 86.

Box 1

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 2023, 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. This Standard also requires us to comply with relevant ethical requirements.

We perform procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained.

In line with our limited assurance approach, the procedures performed in a review are substantially less than those performed in an audit. Accordingly, we do not express an audit opinion on the Schools' consolidated financial statements[5].

08 We reviewed the work of the Schools' external auditor, Deloitte. Each year, the external auditor audits half of the schools on a rotational basis. The external auditor audited the individual 2023 accounts of six schools (the Luxembourg I, Luxembourg II, Bergen, Mol, Frankfurt and Varese schools) before consolidation took place. We reviewed the individual 2023 accounts of the remaining seven schools (the Alicante, Brussels I to IV, Karlsruhe and Munich schools) and the Central Office.

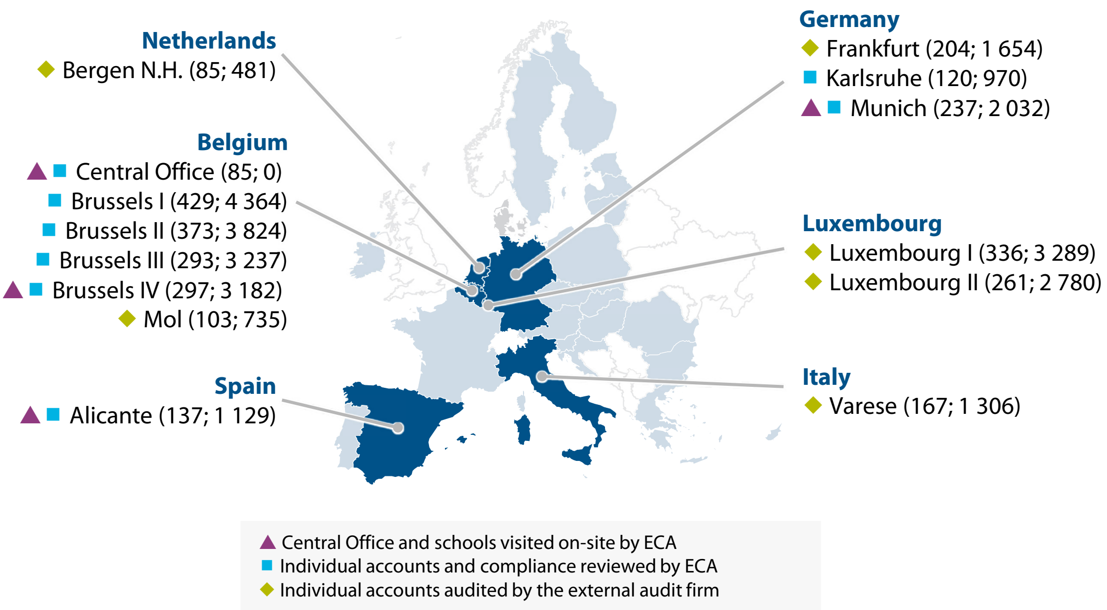
09 In addition to our work on the accounts, we examined elements relating to compliance and the internal control systems of these seven schools and the Central Office. The objective of this work is to review whether the payment transactions in our judgmental sample of at least five payments per entity and related procurement and recruitment procedures comply with the Schools' Financial Regulation and other

[5] ISRE 2400 Article 86 (g) (iii).

specific rules, such as the Staff Regulations and procurement-related provisions. In addition, our testing of transactions for compliance covered the operation of the Schools' financial accounting system (SAP), accruals accounting, and the controls performed by the Central Office and the seven schools. We also took account of the work performed by the IAS and the ICC.

10 Of the eight entities (seven schools and the Central Office) subject to our review, we visited four on-site (Central Office and the Brussels IV, Munich and Alicante schools) and reviewed four (the Brussels I, II, III and Karlsruhe schools) remotely – see *Figure 2*, which also shows the location of the schools and the Central Office, and the distribution of their staff and pupils.

Figure 2 – Location of the schools and the 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 2023-2024 school year in the European Schools (Ref: 2023-10-D-7-en-2).

11 We followed up open recommendations from our reports for the 2020 to 2022 financial years.

Observations

Accounting issues in provisional accounts were corrected in the final accounts

12 Our review of the Central Office's and the seven schools' provisional accounts revealed misstatements resulting in an understatement of total assets of around €300 000; an understatement of total liabilities of around €3.2 million; and an overstatement of overall surplus of around €2.9 million in the draft consolidated accounts. The main misstatement related to the provision for removal costs for seconded staff (see ***Box 2***). Following our findings, these misstatements were corrected in the final accounts.

Box 2

Under-provision of removal costs for seconded staff

The Central Office did not amend its methodology for calculating this provision in line with the IPSAS[6] following the update of the Seconded Staff Regulations. This update changed the method used to calculate the allowance for removal costs, from reimbursement of actual expenses to a lump-sum payment based on the number of dependents and the distance from the staff member's place of origin. This change increased the provision that the Schools needed to make by about €2.8 million.

13 In its audit of individual accounts of the remaining six schools' accounts, the external auditor detected several immaterial booking issues, which mostly related to employee benefits provisions. Their net impact on the consolidated surplus was about €142 000. They were corrected in the final accounts.

We found systematic or recurrent weaknesses in payments and related human resources and procurement procedures

14 The focus of our compliance work was the Schools' procedures and payments for human resources and procurement. For human resources, we examined a sample of 20 payments to staff and 16 related recruitment procedures for the Central Office and

[6] IPSAS 19, Articles 44 and 58.

the seven schools selected for the review. Based on additional risk we identified relating to national child allowance declarations, we took an additional sample of six seconded staff to assess their accuracy. For procurement, we examined a sample of 24 vendor payments and 16 related procurement procedures. For the Central Office and the three schools we visited, we compared their lists of contracts in force in 2023 and the related procurement procedures with their payments over €15 000 made between 2020 and 2023 to the same vendor[7]. Furthermore, we analysed the 2023 register of exceptions in relation to payments made to staff and vendors by the Central Office and the seven schools we reviewed, and observations made by the ICC. We also followed up our observations from previous years. The following paragraphs set out the weaknesses we found.

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

Overpayments of child allowances

15 Every year, seconded staff receiving child allowances must declare similar allowances received from other sources, with supporting documentation, which need to be deducted from the child allowances paid by the school. In the absence of this declaration and supporting documentation, payment of these allowances must be suspended[8]. We found two cases of overpayments in the schools we visited, one at Brussels IV (see ***Box 3***), and one at Alicante. We also found that Brussels IV and Munich schools did not check systematically whether the annual declarations were accurate. Without systematic checks on supporting documents, there is a risk of similar cases concerning seconded staff with dependent children across all schools.

Box 3

Inaccurate deductions of child allowance from other sources

In one case at Brussels IV, a seconded teacher declared only €141 per month of national child allowances from other sources from September 2023 onwards, without providing any supporting documents, while actually receiving €508 per month. The school did not ask for supporting documents and did not perform any checks to verify the accuracy of the declaration. In response to our finding, in March 2024 the school retroactively recovered a total amount of €2 569.

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[7] Threshold defined in points 6 and 14 of Annex I of Financial Regulation 2018/1046.

[8] Article 52, paragraph 2 of the Seconded Staff Regulations.

Minimum professional experience or qualifications not systematically verified during recruitment

16 We noted one case in the recruitment procedure for a temporary teacher at the Karlsruhe school, in which the school failed to verify its professional qualifications as required by the applicable Staff Regulations[9]. We also found two cases of recruitment procedures of administrative staff at the Central Office and the Brussels II school, where their professional experience was not verified against supporting documents[10]. The Central Office confirmed that the absence of systematic checks of professional experience for administrative staff was in line with its usual practice. This failure to confirm requirements set out in vacancy notices by reference to supporting evidence leads to the risk of recruiting ineligible candidates.

Public procurement weaknesses are often recurrent

17 We noted that the Schools, in response to a previous recommendation to perform appropriate procurement procedures, with a target date of December 2024, committed to continue to strive to implement the Financial Regulation correctly in the area of procurement. For 2023, we again detected a number of issues.

Payments without appropriate procurement procedures or contracts

18 We found that, at the Alicante and Munich schools, payments exceeding the threshold of €15 000 in four years to the same vendor were not supported by appropriate procurement procedures[11] in six cases. In all these cases there was no competition. The total amount of payments made in these six cases was about €490 000 over the period 2020 to 2023. In a separate case, we noted that, although the schools had signed an exclusive framework contract with a vendor appointed following a competitive procedure, the Alicante and Munich schools disregarded their contractual obligations and purchased supplies from various other vendors.

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[9] Article 8 of the Service Regulations for the Locally Recruited Teachers (Ref: 2016-05-D-11-en15).

[10] Article 7 and Annex V of the Service Regulations for the Administrative and Ancillary Staff (Ref: 2007-D-153-en14).

[11] As mentioned for other schools in paragraphs 27 and 28 of the Report on the accounts of the European Schools for the 2022 financial year, p. 13.

Several weaknesses in the implementation of procurement procedures

19 As regards the implementation of the procurement procedures and resulting contracts we reviewed, we noted errors which could have an impact on their outcome:

- a potential bidder without the required capability had been invited to participate in a procurement procedure (one case at Munich);
- actual needs were not accurately reflected in the procurement procedures (two cases at Alicante and Brussels I - see an example in ***Box 4***);
- the results of a procedure were not published in the Official Journal of the European Union (one case at Brussels I);
- there was a failure to inform an excluded bidder of the results of a procedure (one case at Alicante); and
- the school did not require the company to provide the contractually-agreed performance guarantee for the proper achievement of the works (one case at Karlsruhe).

Box 4

Amendment of a contract resulting from an incomplete needs assessment

In December 2023, the Brussels I school had to increase a contract signed on 1 March 2023 for €260 000 by €60 000 due to environmental needs stemming from an EU directive on waste collection. This directive was published in 2018 with a timetable for its implementation, and in 2022 the city of Brussels publicised the fact that it would become compulsory on 1 May 2023. The school, however, did not take account of these new needs in its procurement procedure which started early 2023.

20 This year, we once again observed a number of issues that we have reported on previously:

- the template for declarations on honour was not updated[12] in accordance with the Schools' Financial Regulation[13] (one case at Alicante);
- the selection criterion regarding minimum turnover required from candidates exceeded the legal limit of twice the estimated annual contract value[14], without justification[15] (one case at Alicante and one at Karlsruhe); and
- the Commission's early detection and exclusion system (EDES)[16] was not used to exclude black-listed vendors (one case at Alicante).

The internal control framework detected some weaknesses

Delays in implementation of some IAS recommendations

21 At the start of 2023, there were a total of 13 open recommendations from the IAS. The IAS followed up five of these recommendations during the year. It concluded that four of the five recommendations the Schools had submitted for review had been adequately and effectively implemented. At the end of 2023, a total of nine recommendations remained open – see ***Annex II***. Three recommendations were not yet due for implementation as their original target dates were later than the end of 2023. For the remaining six recommendations, target dates needed to be revised due to delays in implementation.

22 The Schools' Financial Regulation requires the Schools' authorising officer to periodically update information on the Schools' internal control standards[17]. The Central Office and the Schools assessed the implementation of their internal control

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[12] Report on the annual accounts of the European Schools for the financial year 2021, paragraph 25, third bullet point.

[13] The Schools' Financial Regulation, Article 66 refers to Regulation 2018/1046.

[14] As required by point 19.1 of Annex 1 to Regulation 2018/1046.

[15] Report on the annual accounts of the European Schools for the financial year 2021, paragraph 24, third bullet point.

[16] Report on the annual accounts of the European Schools for the financial year 2021, paragraph 26.

[17] The Schools' Financial Regulation, Article 32.7.

systems for 2023[18]. While the 2023 self-assessment showed improvement overall compared to 2022 (the proportion of schools only partially implementing the standards decreased from 23 % to 17 %), they noted that further improvements in several areas were still needed, such as updating IT system policies and procedures, finalising the document management and archiving policy, implementing audit recommendations in a timely manner and establishing a business continuity plan. We note that some of these areas are also the subject of open recommendations made by the IAS and by us.

The ICC detected mistakes in payroll calculations

23 In 2023, the ICC completed ten *ex post* controls. Six of these *ex post* controls covered the areas of human resources/accounting (correct salary calculations and payments) while four concerned the internal control system (correct implementation of segregation of duties tables in the School's SAP accounting system). The ICC found several mistakes in payroll calculations and proposed corrective measures. The ICC checked on a quarterly basis the correct implementation of segregation of duties tables in SAP. It identified one deviation in the last quarter of the year which was corrected in January 2024. Overall, the ICC's 2023 *ex post* controls did not identify any material findings requiring specific and immediate reporting to the Board of Governors[19].

Follow-up of recommendations

24 From our reports for 2020 to 2022, we followed up 14 open recommendations. ***Annex I*** summarises our results. Three open recommendations have a target implementation dates later than the date of this report. For the remaining 11 recommendations, seven had been implemented fully or in most respects (see one example in ***Box 5***), two in some respects and two had not been implemented.

[18] Global Annual Activity Report 2023, p. 30 (Ref: 2024-01-D-17-en-3) and Annual Activity Report 2023 of the Office of the Secretary General, p. 52 (Ref: 2024-01-D-16-en-3).

[19] Global Annual Activity Report 2023, p. 45 (Ref: 2024-01-D-17-en-3).

Box 5

Harmonised procedure allows for reduction of uncleared debts of the Munich school

One of the fully implemented recommendations relate to the uncleared debts of the Munich school. Based on the rules of the new harmonised procedure for reimbursing national salaries of seconded staff which entered into force on 1 September 2022[20], the Central Office and the school implemented arrangements with the member states concerned. This allowed for a reduction in outstanding debts not sufficiently supported by appropriate audit evidence from €6.4 million at the end of 2018 to €1.7 million at the end of 2023. The remaining 2023 outstanding debt mostly relates to Italy. The harmonised procedure is subject to review by 1 September 2025.

25 Two recommendations implemented in some respects relate to:

- incorrect calculation of employee benefits provisions; and
- missing supporting documents required by the Staff Regulations.

26 The two recommendations not implemented relate to the calculation of taxable amounts. In December 2023, the Board of Governors decided not to tax the severance grant, compensation allowance and special allowance paid to seconded staff and endorsed the non-recovery of amounts paid in the past[21]. Given the subsequent amendment of the Staff Regulations, in force since January 2024, these recommendations are no longer applicable.

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[20] Approved by the Board of Governors of the European Schools at its meeting of 8 to 10 December 2021.

[21] Decisions of the enlarged meeting of the Board of Governors of the European Schools (Ref: 2023-12-D-9-en-2) approved by written procedure No. 2023/46 on 22 December 2023.

This report was adopted by Chamber V, headed by Mr Jan Gregor, Member of the Court of Auditors, in Luxembourg at its meeting of 15 October 2024.

For the Court of Auditors

Tony Murphy
President

Annexes

Annex I – Follow-up of open recommendations from our reports for 2020 to 2022

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

Financial years	ECA recommendation	ECA analysis of progress made in implementing recommendation	
		Level of implementation	Remarks based on 2023 review
2020	**Recommendation 1:** The Central Office and the schools should ensure that: the outstanding member state confirmations for the Munich school continue to be closely monitored and followed up, based on clear arrangements concluded with the member states. Target implementation date: Immediately.		The recommendation is fully implemented. However, close monitoring and follow up continues to be necessary in the case of one member state, see paragraph *24*.
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.		The recurrent recommendation, also made in 2020, is implemented in some respects. This is because issues persist with the calculation of employee benefits provisions, see paragraphs *12* and *13*.

Financial years	ECA recommendation	ECA analysis of progress made in implementing recommendation	
		Level of implementation	Remarks based on 2023 review
2021	**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;		The recommendation has been implemented in most respects. We detected only one issue at the Karlsruhe school in 2023.
	supporting documents required by the Staff Regulations are readily available. Target implementation date: by the end of 2022.		This recurrent recommendation, which we also made in 2020, has still only been implemented in some respects. We detected similar issues in 2023, see paragraphs ***15*** and ***16***.
	Recommendation 3: The Central Office should: encourage and support the Schools' use of the 'early-detection and exclusion system';		This recommendation has been implemented in most respects. We found one issue of non-use of the system, see paragraph ***20***.
	The Schools should: update the templates they use in all their working languages, in line with the regulations in force at the time of the procurement procedure. Target implementation date: by the end of 2022.		This recurrent recommendation, which we also made in 2020, has been implemented in most respects. We noted that one school used an old version in one of the procurement procedures we reviewed, see paragraph ***20***.

Financial years	ECA recommendation	ECA analysis of progress made in implementing recommendation	
		Level of implementation	Remarks based on 2023 review
2021	**Recommendation 4:** The Central Office and the Schools should: ensure that EU tax rules on the calculation of taxable amounts are fully complied with to determine the differential adjustments for seconded staff;		This recommendation has not been implemented. We found cases of incorrect application of the rules on taxable amounts concerning the severance grant, compensation allowance and special allowance in 2021 and 2022, as well as in 2023. Following the amendment of the Seconded Staff Regulations, the recommendation is no longer applicable from 2024 onwards, see paragraph ***26***.
	analyse the impact of incorrect calculations of taxable amounts and recover any amounts wrongly paid;		This recommendation has not been implemented. In December 2023, the Board of Governors decided not to recover paid amounts, see paragraph ***26***.
	ensure that duties are segregated consistently in line with promptly updated and approved SAP tables and comprehensive segregation of duties authorisation tables, which should include all staff with SAP access. Target implementation date: by the end of 2022.		This recurrent recommendation, which we also made in 2020, has been fully implemented. The ICC performed regular checks on compliance with existing regulations and procedures and identified only one mistake in SAP, which was corrected in January 2024, see paragraph ***23***.
2022	**Recommendation 1:** 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. Target implementation date: by January 2026.	N/A	The deadline for implementation has not yet been reached.

Financial years	ECA recommendation	ECA analysis of progress made in implementing recommendation	
		Level of implementation	Remarks based on 2023 review
2022	**Recommendation 2:** The Central Office should ensure that the annual plan for the internal control capability's *ex post* controls for 2024 include controls on revenue. Target implementation date: by December 2023.		This recommendation has been fully implemented. The ICC included revenue-related *ex post* controls in its annual plan for 2024.
	Recommendation 3: 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. Target implementation date: by December 2024.	N/A	This is a recurrent recommendation, which we also made in 2020 and 2021. We noted some improvements (meetings of a network on procurement twice a year, specific training on procurement, lists of contracts in force), but also detected issues (see paragraph ***18*** to ***20***). The deadline (end of 2024) has not yet been reached.
	Recommendation 4: The Central Office and the Schools should: improve reporting on open vendors by including analysis of overdue items, identification of vendors, number of days overdue and qualitative justification regarding overdue items; Target implementation date: by December 2023.		This is a recurrent recommendation, which we also made in 2020 and 2021. It has been implemented in most respects by the schools we reviewed based on the instructions from the Central Office. However, it has not been fully implemented because the Brussels IV school has not improved its reporting on the number of days by which items are overdue, and the Munich school has not improved its reporting on qualitative justifications regarding overdue items.
	ensure that all supporting documents, in particular for seconded staff, are available and digitally archived. Target implementation date: by December 2025.	N/A	The deadline for implementation has not yet been reached.

Annex II – Implementation status of IAS recommendations to the Schools

Audit year	Recommendation	Status	Priority level	Original target date	Revised target date
2014	Internal document repository and underlying document management policy	Significantly delayed*	Important	31.12.2014	30.6.2024
2016	Roles and responsibilities of the safety and security committees	Open	Important	31.12.2017	30.11.2023
2016	Legal advice on the applicable laws and local rules concerning security	Significantly delayed*	Important	30.6.2018	30.4.2024
2016	Roles & responsibilities of the parents' associations on security	Implementation rejected by IAS	Critical	31.3.2019	31.12.2023
2021	Information/IT security	Open	Very important	31.7.2023	30.6.2024
2021	Data and school management system	Open	Important	31.12.2023	31.12.2024
2022	IT governance supporting practices	Open	Very important	31.12.2024	n/a
2022	IT risk management	Open	Important	31.12.2024	n/a
2022	IT security governance	Open	Very important	31.7.2025	n/a

* Significantly delayed means still open more than six months after the original target date.

Source: ECA, based on information from the Central Office.

List of abbreviations

IAS: Internal audit service.

ICC: Internal control capability unit.

IPSAS: International public sector accounting standards.

ISRE: Internal standard review engagement.

Replies of the European Schools

Ref.: 2024-09-D-35-en
Orig.: EN

REPLIES OF THE EUROPEAN SCHOOLS TO THE REPORT ON THE ACCOUNTS OF THE EUROPEAN SCHOOLS FOR THE 2023 FINANCIAL YEAR

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

Recommendations

The ES accept the Court's recommendation to perform systematic checks of supporting evidence for child allowances paid to Seconded Staff.

The OSG has already taken the necessary actions to improve the process of checking supporting documentation for the child allowance. During the last meeting of the Deputy Directors for Finance and Administration, held in June 2024, the School's Management was reminded of the importance of gathering the supporting documentation for child allowance declarations and checking their accuracy, as well as of the need to suspend any insufficiently documented payment in accordance with Article 52(b) of the Regulations for Members of the Seconded Staff of the European Schools.

Observations

Payments (HR and Procurement Procedures)

As regards paragraph 17, we would like to outline that the Schools relied on a declaration based on Article 52 received from the teachers. In June 2024, the Schools were reminded to insist on receiving and checking supporting documents in all cases.

Andreas BECKMANN
Secretary-General

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