



Ref.: 2020-02-D-16-en-3

Orig.: EN

Annual Activity Report 2019 (art. 103.6 FR 2017)

Approved by the Board of Governors of the European Schools by written procedure N° 2020/23, on 5 May 2020

This report refers to the following documents:

- Facts and figures on the beginning of the 2019-2020 school year in the European Schools (Ref. [2019-10-D-32-en-2](#))
- Report on school failures and repeat rates in the European Schools – 2019 (Ref. [2019-09-D-25-en-2](#))
- Statistical report on Educational Support and on the integration of pupils with special educational needs into the European Schools in the year 2018-2019 (Ref. [2019-11-D-11-en-5](#))
- ICT Report 2019 (Ref.: [2020-02-D-21-en-3](#)) + Annex: Report of the IT-PEDA Working Group (Ref. 2020-04-D-5-en-1)
- Report on European Baccalaureate 2019 (Ref. [2019-07-D-22-en-5](#))
- Annual Report of the Financial Controller for the year 2019 (Ref. [2020-02-D-35-en-4](#))
- Annual Activity Report of the Office of the Secretary-General- art. 103.6 Financial Regulation 2017 (Ref. [2020-02-D-22-en-2](#))
- Annual Activity Report of the 13 Schools available via the Schools
- Accredited European Schools Data (Ref. [2020-01-D-16-en-1](#))
- Multi-annual and annual plan 2020 of the Office of the Secretary-General of the European Schools (Réf. [2020-03-D-18-en-3](#))

All these documents are available on the website of the Office of the Secretary-General of the European Schools (www.eursec.eu).

Contents

ANNUAL ACTIVITY REPORT 2019 (ART. 103.6 FR 2017)	1
1. MISSION OF THE EUROPEAN SCHOOL SYSTEM	3
2. INTRODUCTION	3
3. QUALITY ASSURANCE IN FINANCE AND ADMINISTRATION	4
A. SET-UP OF THE FINANCIAL MANAGEMENT SYSTEM	4
B. SUMMARY CONCLUSION OF THE ASSESSMENT OF THE IMPLEMENTATION OF THE INTERNAL CONTROL SYSTEM	5
C. REGISTER OF EXCEPTIONS	9
D. RISK MANAGEMENT	11
E. ACTIVITIES OF THE INTERNAL AUDIT SERVICE (IAS)	14
F. ACTIVITIES OF THE EUROPEAN COURT OF AUDITORS (ECA)	15
G. ACTIVITIES OF THE EXTERNAL AUDITOR DELOITTE	15
4. IMPLEMENTATION OF THE REFORM OF THE EUROPEAN SCHOOL SYSTEM	16
A. REFORM OF THE EUROPEAN SCHOOL SYSTEM - CONTEXT.....	16
B. FUNDING OF THE SYSTEM: SHARING OUT OF THE COSTS OF SECONDED STAFF AMONGST THE MEMBER STATES (COST SHARING).....	17
C. OPENING UP OF THE SYSTEM	22
<i>Accredited Schools</i>	22
D. AUTONOMY OF THE EUROPEAN SCHOOLS AND GOVERNANCE	27
5. CONCLUSION	28
6. OUTLOOK	28
ANNEX 1: DECLARATIONS OF ASSURANCE	29

1. Mission of the European School System

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

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

Convention defining the statute of the European Schools

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

Decision of the Board of Governors

2. Introduction

According to art. 103.6 of the Financial Regulation, “[...] the Secretary-General shall present during the transitional period from 1/1/2018 until 31/12/2019 an Annual Activity Report to the Board of Governors, in April 2019 and April 2020, on the overall management of the European Schools system, including his or her main conclusions on the budgetary and sound financial management and the internal control systems.” It is the objective of this Annual Activity report to comply with this provision.

This year's report is a merge of the information that were presented in the past in the Annual Report of the Secretary-General and the Annual Activity Report that was presented in 2018 for the first time. Furthermore, certain chapters and information of the former report of the Secretary-General have been moved to the Annual Activity Report 2019 of the OSGES. All relevant information has been kept and the document names and reference numbers are shown on the front page of this report.

The European Schools (ES) continue to implement the new governance model (2018-2020), which foresees the centralization of the functions of Authoring Officer (AO) and Accounting Officer. The Accounting Officer for the ES took over his tasks and responsibilities in 2018 and implemented them gradually since then. The Secretary-General (SG) took over the function of Authorising Officer on 1 January 2020 and presents this report still in his capacity as Secretary-General; not yet as Authorising Officer of the ES. Thus, he does not sign a declaration of assurance, but brings together and submits the information received from the AOs in the Schools and the OSGES.

3. Quality assurance in finance and administration

A. Set-up of the financial management system

- Segregation of duties

The memorandum, issued by the Secretary-General in 2018 was applied in all Schools and the OSGES with a few exceptions related to very small Accounting teams in the smaller Schools. All changes to the tables of segregation of duties were communicated to the Financial Control Unit who approved them prior to putting the changes into production in SAP.

At the end of 2019 a new table of segregation of duties came into force to reflect improvements made in SAP and to consider the changes coming from the implementation of the new governance model (in particular the nomination of the Secretary-General as Authorising Officer of the European Schools and the Deputy Secretary-General and Directors as Authorising Officers by delegation).

- SAP Accounting System

The SAP accounting software was further improved during 2019. These were the main changes:

- ✓ Improvement of the salary processes
- ✓ Implementation of a workflow for asset scrapping
- ✓ Improvement of the dunning functionality
- ✓ Adoption of the layout of purchase orders
- ✓ Possibility of attachments to vendor master data/to reversed workflows
- ✓ Better follow-up of contracts (in production since beginning of 2020)
- ✓ Simplification of the workflow for transfers between bank accounts belonging to one school
- ✓ Adoption of the workflow on advance payments
- ✓ Notification functionality for reversed documents (of PO, FI docs, Invoices, ...)
- ✓ Development of a profit center accounting (to be put in production in 2020)
- ✓ Migration of the SAP documentations and manuals to SharePoint

Trainings were conducted for new Authorising Officers and Verifiers.

- Approval of payments in SAP and the online banking system

In the course of 2019, the team of the Central Accounting Officer (now 4 employees, including 0.5 FTE for master data management) took over the approval of payments in SAP for the OSGES and all Schools (gradual implementation with a start in May and completion on October 2019). For further details about thresholds and their elimination, please see the Annual Activity Report of the OSGES (2020-02-D-22).

The approval of payments in the online banking system ISABEL (2. signature) by the team of the Central Accounting Officer was taken over from all Schools of Belgium, as well as for the School of Varese and Alicante in November and December respectively. This process has in the meantime also been implemented for the Schools of Bergen, Karlsruhe and the two Schools in Luxembourg, remaining pending only for the Schools of Frankfurt and Munich.

- Ex-ante control at the School and by the Financial Control Unit

Each financial transaction continues to be subject to at least one ex-ante control at the level of the School/OSGES. After registration by the initiator, all transactions are submitted via workflow to the vericator for ex-ante control (4-eyes principle) and subsequently to the Authorizing Officer for approval (6-eyes principle). In 2019, a number of Schools made use of a simplified model (4-eyes instead of 6-eyes) for less risk-prone transactions. A risk assessment was a pre-requisite to the use of the simplified model.

The Financial Control Unit performed a limited number of ex-ante controls on the basis of certain thresholds for pre-commitments, payments and salary postings in the Schools of Bergen, Mol and Munich. For further information please see the Annual Report of the Financial Controller for the year 2019 (2020-02-D-35-en-2).

- Central sign off of the accounts 2019

The Central Accounting Officer signed off the individual accounts 2018 of all Schools and of the OSGES and transmitted them to the respective bodies. He signed off as well the consolidated accounts for the whole European Schools system before transmission to the Board of Governors, European Commission, European Patent Office and European Court of Auditors, as foreseen on Article 73 FR.

- Mid-year reporting

A mid-year report about budget implementation and conclusions about the internal control system was sent to the BoG in July 2019 (art. 103.7 FR).

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

Article 4 of the FR2017 requires that the budget shall be implemented in compliance with efficient and effective internal control. An efficient and effective internal control, which is applicable at all

levels of the School, shall ensure and provide reasonable assurance of the achievement of the following objectives:

- a) effectiveness, efficiency and economy of operations;
- b) reliability of reporting;
- c) safeguarding of assets and information;
- d) prevention, detection, correction and follow-up of fraud and irregularities;
- e) adequate management of the risks relating to the legality and regularity of the underlying transactions, considering the nature of the payments concerned.

In 2016, the ES have adopted a revised set of internal control standards, based on international best practice (2016-10-D-27-en-2). Since then, the ES made continued efforts to improve the internal control system.

The following table highlights the most important measures taken during the financial year 2019. They are structured in six building blocks that form the pillars of the Internal Control System.

Building block (area)	Measures taken
1. Mission and Values	<ul style="list-style-type: none"> - Implementation of a well-being at work policy at the OSG.
2. Human Resources	<ul style="list-style-type: none"> - Conclusion of an extended Service Level Agreement on training with the Commission; - Training on SAP system for new Authorising Officers, Authorising Officers by delegation and verifiers of the schools; - Training for Accounting Officers, including a repetition of the IPSAS rules and end-of the year postings, main mistakes of the past; - 1 information and exchange meeting for the procurement network.
3. Planning and risk management	<ul style="list-style-type: none"> - Continued support on risk management by further development of top risk registers in the Schools and the OSG in the areas of pedagogy, administration and finance; - Agreement on a strategic multi-annual plan 2019-2021 with long-term objectives in pedagogy, administration and finance and for the system of the European Schools; - Definition of common objectives for the Schools in pedagogy for school year 2019-2020 and in administration and finance for the financial year 2020; - Follow-up of the implementation of the common objectives 2017-2019 in Administrative Board meetings.

<p>4. Operation and control activities</p>	<ul style="list-style-type: none"> - Issuance of the Charter of tasks, rights and obligations of the Authorising Officer of the European Schools, of the Authorising Officers by delegation and of the Authorising Officers by subdelegation (art. 31.4 Financial Regulation 2017); - Implementation of mandatory checklists for the posting of salaries and procurement procedures; - Gradual take-over of the approval of payments in the SAP system (system of thresholds); - Gradual take-over of the approval of payments in the online banking system of the Schools in Belgium, Varese and Alicante; - Further improvements to increase the security in SAP workflows (mainly in the flows of asset scrapping, salary postings, advance payments, reversal notification); - Revision of the template for segregation of duties to reflect the new governance model with a Central Accounting Officer and an Authorizing Officer of the European Schools; - Continued revision and approval of the tables of segregation of duties prepared by the Schools and the OSG; - Limited ex-ante control re-established in December 2019 based on the available resources at the Unit.
<p>5. Information and Financial reporting</p>	<ul style="list-style-type: none"> - Sign-off of the individual accounts 2019 of the Schools and the OSG by the Central Accounting Officer; - Sign-off of the consolidated accounts of the European Schools 2018 by the Central Accounting Officer (art. 73FR); - Preparation of an Annual Activity Report 2019 of the European School system (art. 103.6 FR) and presentation to the Board of Governors;
<p>6. Audit and compliance with Internal control standards</p>	<ul style="list-style-type: none"> - Audit of the closure of accounts 2018 of 7 Schools (Alicante, Brussels I, Brussels II, Brussels III, Brussels IV, Karlsruhe and Munich) by the external auditor Deloitte; - IAS consulting engagement on Human Resources allocation and distribution of non-teaching tasks in the European Schools; - Follow-up of outstanding audit recommendations classified as ready for review.

Each School and the OSGES has self-assessed the implementation of the internal control system at the end of the reporting year. The table below shows the internal control standards related to the six building blocks and the number of schools/OSGES who fully (green)/partially (yellow)/ not (red) implemented the standards. Here is the outcome:

- 1) The standards related to the mission and values, as well as the human resources management have been assessed by the schools as implemented effectively and function efficiently to a large extent. Nevertheless, weaknesses remain in the evaluation of the staff performance in accordance with the relevant staff regulations.
- 2) The ES have satisfactorily implemented the internal control standards in Planning and Risk management. This was possible, on one hand, because the Schools use common templates for the Annual School Plans (pedagogical and financial/administrative) and work on common objectives on a yearly basis. On the other hand, since 2019, the OSGES has defined and developed multi-annual and annual plan for the ES system in the areas of human resources, pedagogy, administration, finance and accredited European schools. In addition, the efforts to implement a meaningful risk management system, regular analysis and feedback have been continued.
- 3) Concerning the pillar “Operations and control activities”, assessments show that the control standard related to “Exceptions” is implemented effectively in all schools/OSGES. Nevertheless, most other standards (operational structure, procedures, continuity of operations and document management) were partially implemented by more or less half of the schools/OSGES, while other few schools still presenting some issues in the implementation. The following major weaknesses have been detected:
 - With the implementation of financial governance of the centralization of the financial governance model, procedures have been started to be implemented and harmonized across the ES system. However, for some schools, the implementation remains an issue due to the lack of sufficient human resources.
 - In relation to the ‘Continuity of operations’ pillar, most schools/OSGES do not have an emergency plan, covering major possible incidents, as well as a business continuity plan in the case of major disruptions. Guidance is still needed within the system in this particular area.
 - For the internal control standard related to ‘mail and document management”, half of the schools fully implemented the standard while others still in the process of implementation. With the recruitment of General Data Protection Officer in the OSGES and the local correspondents in schools, the implementation of data protection rules and guidelines have been started to be in place and harmonized within the system.
- 4) In the case of “Information and Financial reporting” internal control standards, some improvements have been seen with various detailed reports in SAP now available for the Schools/OSGES. Nevertheless, there are still some pending issues in the areas of retrieval and analysis of relevant financial and management information for better decision-making.
- 5) The last pillar relates to “Audit and compliance with internal control” and has been generally assessed as partially implemented due to the lack of human resources qualified to be responsible for internal control in schools with the consequence of a lack of harmonization in the assessment of internal control standards across the schools.

As a result of the self-assessment of internal control systems in the Schools/OSGES, we can conclude that, although improvements were seen (see table of measures taken), further important efforts are needed in the areas of staff performance and development, continuity of operations and financial reporting.

PILLAR	INTERNAL CONTROL STANDARDS	NUMBER OF SCHOOLS + OSG		
		2019		
		Fully implemented	Partially implemented	Not implemented
I. MISSION AND VALUES	1. Mission	12	2	0
	2. Ethical and organisational values	10	4	0
II. HUMAN RESSOURCES	3. Staff recruitment and allocation	8	6	0
	4. Staff performance and development	10	3	1
III. PLANNING AND RISK MANAGEMENT	5. Definition of objectives and indicators	10	4	0
	6. Systematic risk management	13	1	0
IV. OPERATIONS AND CONTROL ACTIVITIES	7. Operational structure	8	6	0
	8. Procedures	5	8	1
	9. Exceptions	13	1	0
	10. Control and supervision arrangements	9	4	1
	11. Continuity of operations	5	8	1
	12. Mail and document management	7	7	0
V. INFORMATION AND FINANCIAL REPORTING	13. Management information and communication	6	8	0
	14. Accounting and Financial reporting	9	5	0
VI. AUDIT AND COMPLIANCE WITH INTERNAL CONTROL STANDARDS	15. Audits	10	4	0
	16. Assessment of compliance with the internal Control Standards	6	8	0

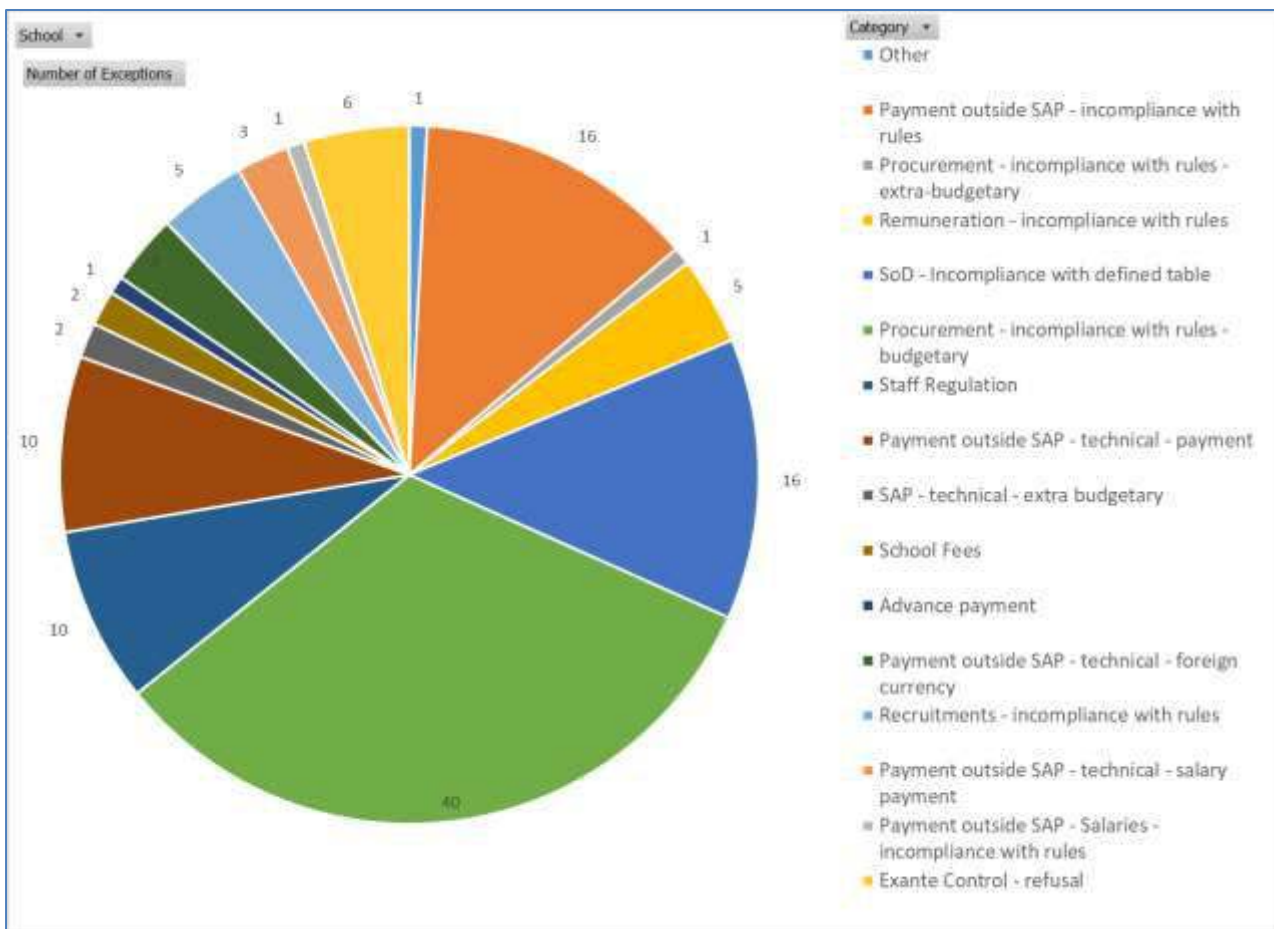
C. Register of exceptions

In compliance with Internal Control Standard 9 (document approved by the BoG 2016-10-D-27), all Schools and the OSGES have a register of exceptions. The idea is that each infringement of a rule, regulation or decision may put in question whether sound financial management is applied in the execution of the budget and/or the reputation of the School. It is therefore important to analyze each infringement individually, as early as possible, and to document and justify it properly. It is also important to keep an overview of the sum of infringements committed in a year, as these - maybe not individually but in total - may have an influence on the reliability of the accounts and the assurance signed by the Authorising Officer.

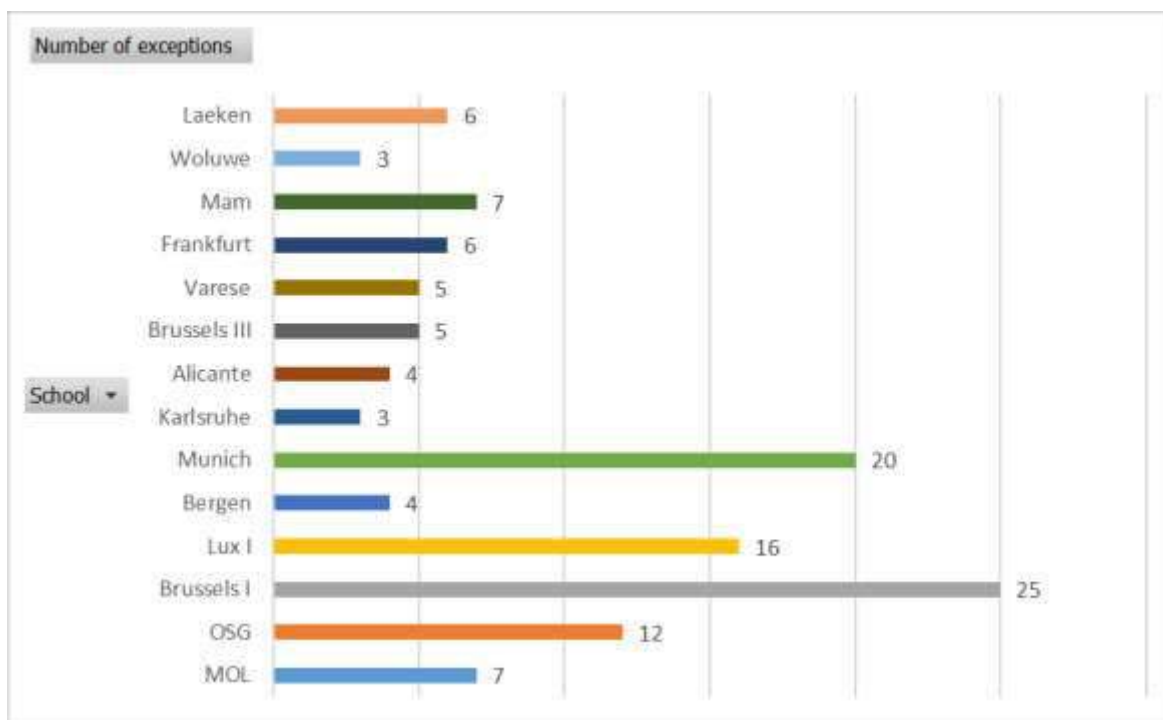
In the course of 2019, the Schools and the OSGES applied the *'Memorandum for the use of the register of Exceptions'* (2018-07-M-01).

In total 123 exceptions were registered by the Schools and the OSGES. The following graphs give an overview of the exceptions:

Exceptions per category:



Exceptions per School:



In comparison to last year the total number of exceptions decreased from 174 to 123.

The most important categories being last year 'advance payments' followed by 'payments outside of SAP' and 'procurements – incompliance with rules' shifted to a lot higher number of exceptions related to 'procurements', followed by 'payments outside SAP' and 'SOD - incompliance with defined table of segregation of duties'. It is expected that the payments outside of SAP will further decrease with the introduction of a common online banking software and the central approval of payments by the team of the Central Accounting Officer. It will be emphasized that the Schools who have many exceptions related to procurement (EEB1, Munich, OSGES) search for possibilities to avoid these in the future, e.g. by further training of staff members, usage of framework contracts or by a pooling of procedures between different Schools/OSGES. As regards the 'SOD – incompliance with defined table' it has to be noted that one reason is the very small accounting units in certain Schools that have difficulties to find members of staff for the different transactions (Bergen, Varese). Another important reason are long-term absences of key staff in the accountancy (Munich).

D. Risk management

The management, follow-up and reporting of risks set up continuously since 2015 continued throughout 2019. The activities included:

- Discussion of top risks among Directors twice a year (May/June pedagogical risks; December administrative and financial risks);
- Bi-annual update of the top risks of the Schools, assessment by the management of each school, presentation in the Administrative Board meetings;

- Bi-annual discussion of top ES system risks in the management team at the OSGES (February and October), update of documentation and presentation to governing bodies;
- Summary and revision of the Schools' risk registers at central level, feedback at Administrative Board meetings.

The following table gives an overview of the development of the Schools' top risks since 2018 to beginning 2020:

The importance of a number of risks is decreasing. This is important as it shows that action plans are implemented and important decisions are taken by the governing bodies.

Financial and administrative risks: Risk title	Jan 2018	Jan 2019	Jan 2020	Explanation
Weaknesses in Financial Management Processes	12	13	11	Weaknesses related to SAP were fixed, a number of schools advanced with the update of their asset registers Remains a very important risk in Mol.
Insufficient security measures	9	9	10	The implementation of measures is delayed by certain member states;
Increasing dependence on IT and telecommunication	15	18	15	Reduction of break-downs, improvements in back-ups Remains a very important risk in EEB I, EEB IV, Karlsruhe, Luxembourg II and Mol.
Delays in renovation and provision of buildings	14	12	12	No homogenous development of this risk in the different Schools.
Insufficient number of trained administrative staff	18	17	15	Decreased, as positions were granted in certain schools Remains a very important risk in EEB III, EEB IV, Frankfurt and Munich
Lack of HR specialist/department		15	13	Remains a very important risk in EEB III, Frankfurt, Karlsruhe and Mol
Pedagogical risks: Risk title	Sep 2017	Sep 2018	Sep 2019	Explanation
Lack of harmonization/coherence between sections	10	10	9	The Schools who assessed this risk as important and who also got recommendations in the Whole

				School Inspection reports are progressing with the implementation
Number of teaching hours not assured	10	11	10	The development of this risk is not clear across the Schools None of the Schools assessed it as a very important risk.
Difficulties in the recruitment of local recruited teachers	19	18	15	Risk has decreased particularly in the Schools where an improvement in the salaries was achieved in April 2019 (Luxembourg, Karlsruhe)
Consequences of Brexit decision	15	16	14	At the time of assessment Great Britain had not yet left the EU, but Schools improved their preparation.
Development of pupil numbers (constant increase)	21	18	16	Risk remains constantly high in Brussels Schools; particularly in EEB 2, EEB 3 but also Frankfurt that is waiting for a new building
Development of pupil numbers (constant decrease)	15	12	12	Constant in the smaller Schools since the decrease which was related to the Medical Agency that moved to Amsterdam and improved the situation in the School of Bergen

Also, in the risks related to the ES system we see positive developments:

European system risks	Schools'	February 2019	February 2020	Explanation
Unfilled secondment positions (for teachers and management positions)		15	16	Although positive decisions were taken at the BoG meeting the situation is still worrying: Important management positions e.g. positions for posts of Directors and Deputy Directors receive only very limited number of applications, number of teachers rather constant than growing.
Difficulties in retaining and recruiting highly qualified and specialized AAS		15	12	New salary grid came into force in January 2020, offers longer career opportunities and more flexibility regarding initial placement of candidates.
Cost balance between member states and EU Institutions in danger		15		Risk is part of risk 1 Unfilled secondment positions
5th School in Brussels expected for 2019 will not be available before 2026		25	20	Positive: Belgium government has taken a decision about location of 5 th school,

			opening date still open, rules how to fill the school to be decided.
Implementation of cost neutrality of AES		4	Payment of contribution to OSG budget in 2020, regular review of cost neutrality foreseen.
Accreditation process and cost neutrality of Accredited European Schools (AES) is in danger	15	9	Agreement about accreditation process taken, additional workload for inspectors and experts remains a risk, trainings to be set up
Lack of correct implementation of the new marking system	12	8	Implementation in BAC 2021 on its way, progress as foreseen.
Proper valuation at member states of the new marking system	15	15	Further communication necessary.

E. Activities of the Internal Audit Service (IAS)

In 2019, the IAS performed a consulting engagement on Human resources allocation and distribution of non-teaching tasks in the European Schools.

For the consulting engagement, the IAS visited the OSGES and the Schools of Laeken, Luxembourg II and Frankfurt. All Schools supported the engagement and gave their input.

The aim of the consulting engagement was to provide the European Schools with advice on the appropriate staffing structure for non-teaching tasks and more precisely to provide the ES with advice on how to improve the human resource allocation and distribution on non-teaching tasks.

At the beginning of February 2020, the European Schools received the final report. The results were communicated and explained to the management staff at the OSGES and presented to the members of the Budgetary Committee. The report is available for the members of the Board of Governors.

The results of the report need interpretation and further analysis. This will be done during 2020 and will certainly have an influence on any further measures of restructuring and the requests for posts.

After verification of the implementation, the IAS has closed the following outstanding recommendations during the year 2019:

- ✓ Segregation of duties within SAP – critical
- ✓ Tasks on operational and financial initiation and/or verification – very important
- ✓ Standard labor contracts – very important
- ✓ Ex-ante and ex-post controls in the schools – very important
- ✓ Asset accounting – very important
- ✓ Functionalities of pupils' invoices – important.

With this, 15 (3 with the same action plan) recommendations remain open at the beginning of 2020. These have been considered in our plans for the year.

In the second half of 2020, the IAS will perform an audit on Controls over the European Baccalaureate in the type 1 Schools but also in the Accredited European Schools.

F. Activities of the European Court of Auditors (ECA)

The ECA reviewed in 2019

- the consolidated annual accounts of the ES
- the individual accounts and internal control systems (recruitment, procurement and payments) of the OSGES and the Schools of Bergen and Varese
- the work of the external auditor Deloitte who examined the accounts and internal control systems of 7 Schools
- followed up on previous year's audits.

The ECA did not find any material errors except for an uncertainty related to the liability of the European School in Munich covering the salaries of seconded teachers. As some Member States did not confirm their part of the liability of the European School in Munich, the external auditor Deloitte had qualified its opinion to reflect this uncertainty.

The ECA stated that the external auditor Deloitte revealed errors in the calculation of employee benefits, the recording of receivables and the booking of fixed assets. These had been corrected by the Schools.

As regards the internal control system, the ECA was again unable to confirm that the OSGES and the Schools audited were fully compliant with the applicable regulations. It revealed weaknesses in the areas of the internal control system looked at and reiterates its recommendations to implement a series of recommendations made in the present and previous reports.

In its answers the OSGES and the Schools committed to continue the efforts to further minimize errors and weaknesses in the future. Certain measures were already taken in order to better ensure full compliance with applicable rules.

The report on the Annual Accounts of the European Schools for the financial year 2018 is available for all members of the Board of Governors.

G. Activities of the external auditor Deloitte

During 2019, Deloitte performed a financial statement audit of seven schools for the financial year 2018. These schools were Alicante, EEB1, EEB2, EEB3, EEB4, Karlsruhe and Munich. The audit comprised the balance sheets as at 31 December 2018 and the income statement.

Note for information: These audits are performed on a rotational basis resulting in an audit in each School at least every two years.

Except for the School of Munich, the auditors concluded that the financial statements gave a true and fair view of the schools' net equity and financial position as of 31 December 2018 and of its results for the year then ended (unqualified opinion).

For Munich, Deloitte issued a qualified opinion meaning it considered that the final accounts provided a fair view of the financial situation of the School, with the exception of the balances related to the liability covering the salaries of seconded teachers.

All proposed recommendations for adjustments and reclassifications were corrected during the preparation of the final individual and consolidated accounts of the European Schools.

Concerning the internal control systems, Deloitte made recommendations to each school audited, which concerned mainly

- ✓ a lack of written manual for the processing of salaries;
- ✓ a lack of back-up system due to a low number of staff members in the accounting department;
- ✓ a risk of having inaccurate payroll amounts: the current tool to process payroll data does not allow modifications and adjustments for prior periods;

The Schools are asked to follow these up closely and to report about their implementation in the Administration Board meetings.

The results of Deloitte's audit were shared with the ECA and used as one basis for the opinion.

4. IMPLEMENTATION OF THE REFORM OF THE EUROPEAN SCHOOL SYSTEM

A. Reform of the European School System - context

Ten years after adoption of the Reform, it is probably time to start evaluating how the situation has evolved over those years.

Reflection on reform of the European School system, initiated in response to the 2002 and 2005 resolutions of the European Parliament, developed on the basis of the 'Integrated Action Plan' approved by the Board of Governors at its April 2007 meeting in Lisbon.

The working groups set up in Lisbon, which were merged in April 2008 to form a single 'Reform' Working Group, and the Secretary-General at the time produced documents putting forward a number of proposals on the main thrusts of the reform:

- opening up of the system and of the European Baccalaureate to other pupils,
- reform of governance
 - at local level through the granting of more autonomy to European Schools
 - at central level through redefinition of the role and mission of the different organs of the system
- cost sharing amongst the Member States, in terms of the costs of secondment of teachers.

At its April 2009 meeting, the Board of Governors decided on the Reform along three main lines:

i. Opening up of the system and the European Baccalaureate

In the context of the opening up of the European School system to a system of European schooling provided in accredited schools in accordance with the arrangements determined by the Board of Governors in its previous decisions, the Board of Governors mandated the Secretary-General to prepare, in conjunction with the Bacculaureate Working Group, including a representative of the Directors, of the parents, of the teachers and of the European Commission, and with the Board of Inspectors (Secondary), proposals for reform of the European Bacculaureate. A Reform of the European Bacculaureate was adopted in January 2010 and the necessary adaptations to the regulatory texts were approved in April 2010, for implementation from September 2010 for year 6 students who would be taking the European Bacculaureate in the June/July 2012 session.

ii. Autonomy of the European Schools and governance

The Board of Governors defined the respective roles of the School Advisory Council and the Administrative Board, including a concrete list of the decisions which might be taken by each of them, without needing to refer back to the Central Governance level, and the decision-making arrangements within each of those two bodies. The role of the central level in terms of providing advice and support, setting standards and guidelines and evaluating results was emphasised.

iii. Concerning the reform of governance

The Board of Governors approved a document on the tasks of the different organs of the system, at both central and local governance levels.

B. Funding of the system: sharing out of the costs of seconded staff amongst the Member States (cost sharing)

The 'Cost Sharing' agreement adopted in November 2013 by written procedure, which would have come to an end this year, was replaced by a decision of the Board of Governors taken at its meeting in Athens in April 2019. The newly approved Cost Sharing agreement is based on four main elements:

1. the number of pupils by nationality,
2. the number of seconded staff members by nationality,
3. the target level for the number of seconded staff members.
4. the language section structure of the system, which implies a correcting coefficient

The number of pupils on roll is recorded on 15 October each year. All – and only – pupils with EU nationality are taken into account – except the pupils of the European School, Munich. Pupils with dual nationality or more are calculated as shares (dual nationality as 0.5+0.5, triple nationality as 0.33+0.33+0.33, etc.).

All types of seconded posts (teaching, managerial, supervisory, etc.) are taken into account when defining the allocation of posts. The seconded staff members of the European School, Munich are excluded from implementation of the Cost Sharing Structural Model on account of its special regime, laid down in the Agreement signed in 1977, according to which the Munich School refunds the national salaries of seconded staff members to the seconding Member States.

In order to determine the target level for the overall number of secondments, as a basis for the calculations, the number of seconded staff currently in place was taken and the number of Full-Time Equivalent (FTE) Locally Recruited Teachers (LRT) was added. Then 65% of this number represents the target level for the overall number of secondments, to reach the target ratio of 65/35% for seconded teachers and LRT respectively.

Each national contribution in terms of secondments is calculated on the basis of the percentage of pupils and the target level for the total number of secondments and then amended using the correcting coefficients of the language sections.

The language section coefficients are based on the fact that there are Member States with a language section in all or nearly all schools and there are Member States without a language section

or with only some language sections. Based on this categorisation, two correcting coefficients have been introduced. The difference between the two coefficients should remain 0.2¹ and the coefficients should be close to 1. The coefficients are then determined, so that the target level remains unchanged after their application (multiplication with respect to each national contribution in terms of secondments).

Member States have been given a period of five years to reach the expected level of secondments.

The first year, Member States would be requested to make one fifth of the secondments expected at the end of the five years. Fractions of posts resulting from the calculation would be rounded off to the nearest integer.

Year by year, Member States would be requested to make $1/X$ (X will be equal, year by year, to 4, 3, 2 and finally 1) of the secondments expected at the end of the X^{th} year. Fractions of posts will always be rounded off to the nearest integer.

It should be noted that the target level of secondments that each Member State would need to make will need to be updated (recalculated) every year, on the basis of the updated number of pupils' nationalities, the number of seconded teachers and the target level for the overall number of secondments.

Since several delegations have expressed the need to know in advance the expected contribution in terms of secondments, it has been decided to use the figures for the year N to calculate the expected contribution for the year $N+2$.

This means that the figures for pupil population and seconded teachers for the year N are used to calculate the expected contribution in terms of secondments for the year $N+2$. In this way, since the results of these calculations are available in December of the year N , delegations will have the time required to make the resources available, in order to meet their obligation in year $N+2$.

Hence, the expected contribution will be known sufficiently in advance and it will nevertheless be possible for the dynamics of the process to be respected.

This means that the BoG has already decided on the expected contribution for September 2020, based on the new Cost Sharing model and on the figures for pupils' nationalities and seconded teachers for the last school year (situation on 18 October).

The Cost Sharing tables for September 2019, 2020 and 2021 appear below.

¹ The difference of 0.2 in correcting coefficients, for Member States where one of the L2s of the European Schools (English, French or German) has official status and all other Member States, corresponds to the calculated difference in teaching time in L1 and L2 in the European Schools' curriculum.

PUPILS COMING FROM THE MEMBER STATES/SECONDED TEACHERS BY MEMBER STATE IN ALL SCHOOLS AUTUMN 2018 WITHOUT MUNICH

A	B	C	D	E	F	G	H	I	L	M	N
Nationalities / Member States	Pupils with an EU nationality enrolled 15.10.2018	% Pupils with an EU nationality	Seconded Staff in post per Member State in October 2018	% Staff out of a Member State	Staff share required in function of pupils	Language section coefficient	Target level (F*G)	Difference (D-H)	expected seconded post contribution in 2019	total expected secondments in 2019 (D+L)	Seconded Staff in post per Member State in October 2019
AT	292.67	1.24	16	1.31	15.1	1.0	15.1	0.9	0	16	16
BE	2,811.17	11.90	157	12.87	145.1	1.0	145.1	11.9	0	157	165
BG	479.33	2.03	14	1.15	24.7	0.8	19.8	-5.8	6	20	17
CY	54.16	0.23	2	0.16	2.8	0.8	2.2	-0.2	0	2	2
CZ	495.83	2.10	18	1.48	25.6	0.8	20.5	-2.5	3	21	21
DE	2,501.17	10.59	186	15.25	129.1	1.0	129.1	56.9	0	186	175
DK	435.83	1.84	28	2.30	22.5	0.8	18.0	10.0	0	28	27
EE	238.50	1.01	10	0.82	12.3	0.8	9.9	0.1	0	10	11
EL	1,018.67	4.31	38	3.11	52.6	0.8	42.1	-4.1	4	42	37
ES	2,145.00	9.08	90	7.38	110.7	0.8	88.6	1.4	0	90	95
FI	508.83	2.15	29	2.38	26.3	0.8	21.0	8.0	0	29	28
FR	2,952.58	12.50	191	15.66	152.4	1.0	152.4	38.6	0	191	192
HR	171.17	0.72	1	0.08	8.8	0.8	7.1	-6.1	6	7	1
HU	566.42	2.40	17	1.39	29.2	0.8	23.4	-6.4	6	23	17
IE	402.00	1.70	57	4.67	20.8	1.0	20.8	36.2	0	57	58
IT	2,526.50	10.69	99	8.11	130.4	0.8	104.4	-5.4	5	104	91
LT	401.33	1.70	15	1.23	20.7	0.8	16.6	-1.6	2	17	17
LU	237.42	1.00	18	1.48	12.3	1.0	12.3	5.7	0	18	19
LV	279.83	1.18	4	0.33	14.4	0.8	11.6	-7.6	8	12	5
MT	85.08	0.36	5	0.41	4.4	1.0	4.4	0.6	0	5	5
NL	756.58	3.20	58	4.75	39.1	0.8	31.3	26.7	0	58	56
PL	944.58	4.00	32	2.62	48.8	0.8	39.0	-7.0	7	39	35
PT	697.00	2.95	31	2.54	36.0	0.8	28.8	2.2	0	31	32
RO	591.17	2.50	13	1.07	30.5	0.8	24.4	-11.4	11	24	15
SE	541.08	2.29	28	2.30	27.9	0.8	22.3	5.7	0	28	26
SI	251.00	1.06	7	0.57	13.0	0.8	10.4	-3.4	3	10	9
SK	329.17	1.39	13	1.07	17.0	0.8	13.6	-0.6	1	14	13
UK	915.17	3.87	43	3.52	47.3	1.0	47.3	-4.3	4	47	38
TOTAL	23,629.24	100.00	1,220	100.00	1,220.0		1,081.3	138.5	66	1286	1223

The Cost Sharing table for September 2019 is still based on the old Cost Sharing calculation and data on 15 October 2018.

REVISED COST SHARING AGREEMENT: EXPECTED SITUATION IN SEPTEMBER 2020										
PUPILS COMING FROM THE MEMBER STATES/SECONDED TEACHERS BY MEMBER STATE IN ALL SCHOOLS AUTUMN 2018										
WITHOUT MUNICH										
A	B	C	D	E	F	G	H	I	J	K
Nationalities / Member States	Pupils with an EU nationality enrolled 15.10.2018	%	Secoded Staff in post per Member State in October 2018	Staff share required in function of pupils	Language section coefficient	Target level (F*E)	Total expected seconded posts (G-D)	expected seconded post extra contribution in 2020 (H/5)	Total expected secondments in 2019	Total expected seconded posts in place on 2020 (I+J)
AT	292.67	1.24	16	18	1.11	20	4	1	16	17
BE	2,811.17	11.90	157	170	1.11	189	32	6	157	163
BG	479.33	2.03	14	29	0.91	26	12	2	20	22
CY	54.16	0.23	2	3	0.91	3	1	0	2	2
CZ	495.83	2.10	18	30	0.91	27	9	2	21	23
DE	2,501.17	10.59	186	151	1.11	168	0	0	186	186
DK	435.83	1.84	28	26	0.91	24	0	0	28	28
EE	238.50	1.01	10	14	0.91	13	3	1	10	11
EL	1,018.67	4.31	38	62	0.91	56	18	4	42	46
ES	2,145.00	9.08	90	130	0.91	118	28	6	90	96
FI	508.83	2.15	29	31	0.91	28	0	0	29	29
FR	2,952.58	12.50	191	178	1.11	199	8	2	191	193
HR	171.17	0.72	1	10	0.91	9	8	2	7	9
HU	566.42	2.40	17	34	0.91	31	14	3	23	26
IE	402.00	1.70	57	24	1.11	27	0	0	57	57
IT	2,526.50	10.69	99	153	0.91	140	41	8	104	112
LT	401.33	1.70	15	24	0.91	22	7	1	17	18
LU	237.42	1.00	18	14	1.11	16	0	0	18	18
LV	279.83	1.18	4	17	0.91	15	11	2	12	14
MT	85.08	0.36	5	5	1.11	6	1	0	5	5
NL	756.58	3.20	58	46	0.91	42	0	0	58	58
PL	944.58	4.00	32	57	0.91	52	20	4	39	43
PT	697.00	2.95	31	42	0.91	39	8	2	31	33
RO	591.17	2.50	13	36	0.91	33	20	4	24	28
SE	541.08	2.29	28	33	0.91	30	2	0	28	28
SI	251.00	1.06	7	15	0.91	14	7	1	10	11
SK	329.17	1.39	13	20	0.91	18	5	1	14	15
UK	915.17	3.87	43	55	1.11	62	19	4	47	51
TOTAL	23,629.24	100.00	1,220	1,427		1,427		56	1286	1,342
			1,427		1.11465					

The Cost Sharing table for September 2020 is based on the new Cost Sharing calculation and data on 15 October 2018.

The number of extra secondments to be made by each Member State is shown in column I. For the Member States' reference, the total number of secondments expected in 2020, based on the situation existing when the agreement was reached (2018-19), is also shown, in column J.

REVISED COST SHARING AGREEMENT: EXPECTED SITUATION IN SEPTEMBER 2021										
PUPILS COMING FROM THE MEMBER STATES/SECONDED TEACHERS BY MEMBER STATE IN ALL SCHOOLS										
AUTUMN 2019 WITHOUT MUNICH										
A	B	C	D	E	F	G	H	I	J	K
Nationalities / Member States	Pupils with an EU nationality enrolled 15.10.2019*	%	Seconded Staff in post per Member State in October 2019	Staff share required in function of pupils	Language section coefficient	Target level (F*E)	Total expected seconded posts (G-D)	expected seconded post extra contribution in 2021 (H/4)	Total expected seconded posts in place on 2020	Total expected seconded posts in place on 2021 (K+I)
AT	279.83	1.16	16	17	1.1	19	3	1	17	18
BE	2908.16	12.01	165	174	1.1	194	29	7	163	170
BG	537.00	2.22	17	32	0.9	29	12	3	22	25
CY	57.16	0.24	2	3	0.9	3	1	0	2	2
CZ	545.08	2.25	21	33	0.9	30	9	2	23	25
DE	2513.59	10.38	175	150	1.1	168	0	0	186	186
DK	399.67	1.65	27	24	0.9	22	0	0	28	28
EE	231.50	0.96	11	14	0.9	13	2	1	11	12
EL	1106.51	4.57	37	66	0.9	61	24	6	46	52
ES	2182.33	9.02	95	131	0.9	120	25	6	96	102
FI	477.33	1.97	28	29	0.9	26	0	0	29	29
FR	2984.92	12.33	192	179	1.1	199	7	2	193	195
HR	185.84	0.77	1	11	0.9	10	9	2	9	11
HU	603.41	2.49	17	36	0.9	33	16	4	26	30
IE	395.49	1.63	58	24	1.1	26	0	0	57	57
IT	2629.25	10.86	91	157	0.9	144	53	13	112	125
LT	432.50	1.79	17	26	0.9	24	7	2	18	20
LU	254.91	1.05	19	15	1.1	17	0	0	18	18
LV	289.84	1.20	5	17	0.9	16	11	3	14	17
MT	89.58	0.37	5	5	1.1	6	1	0	5	5
NL	745.24	3.08	56	45	0.9	41	0	0	58	58
PL	1008.17	4.16	35	60	0.9	55	20	5	43	48
PT	710.17	2.93	32	43	0.9	39	7	2	33	35
RO	653.16	2.70	15	39	0.9	36	21	5	28	33
SE	512.91	2.12	26	31	0.9	28	2	1	28	29
SI	257.66	1.06	9	15	0.9	14	5	1	11	12
SK	341.50	1.41	13	20	0.9	19	6	2	15	17
UK	874.84	3.61	38	52	1.1	58	20	5	51	56
TOTAL	24,207.55	100.00	1,223	1,449		1,450		73	1,342	1,415
			1,449		1.115					

The Cost Sharing table for September 2021 is based on the new Cost Sharing calculation and data on 15 October 2019.

The number of extra secondments to be made by each Member State is shown in column I. For the Member States' reference, the total number of secondments expected in 2020, based on the situation existing when the agreement was reached (2018-19), and the expected secondments in the subsequent years, according to the agreement, are also shown, in column J.

* The pupil population of the European School, Alicante was 1040 pupils as of 4/02/2020. The pupil population for the other European Schools shown in this table was frozen on 15/10/2019.

C. Opening up of the System

Accredited Schools

The idea of enabling national schools, that are not part of the intergovernmental organization of The European Schools, to offer a European Schools curriculum, culminating in the award of the European Baccalaureate, appeared in response to a European Parliament resolution recommending greater accessibility to the European Baccalaureate. The establishment and adoption of European schooling criteria by the Board of Governors at its April 2005 meeting at Mondorf, and adoption of the Reform in 2008, has enabled national schools to become Accredited European Schools. In December 2019, new Regulations for the Accredited European Schools were approved by the Board of Governors, for entry into force from 1 January 2020.

For teaching from Nursery to Secondary 5 level, Accredited European Schools (AES) are linked to the European Schools system by Accreditation Agreements, which normally have a validity period of three years. In order to offer the courses in s6 and s7, that lead to the award of the European Baccalaureate, AES must sign an Additional Accreditation Agreement, also with a standard validity of three years.

To date, a total of eighteen schools have been accredited by the Board of Governors, with two other schools having opened this year and undergone audit visits in the hope of signing Accreditation Agreements dating from 1 September 2019. Two more schools have submitted Dossiers of Conformity and plan to open in September 2020 and 2021 respectively. Two other schools have successfully passed the General Interest File stage. This gives a total of 24 schools that are either Accredited or in the process of Accreditation.

The majority of these Accredited Schools, and those in the process of accreditation, are state schools with only three AES, and two in the process of Accreditation, functioning as private schools.

Eight out of eighteen Accredited Schools have signed Contribution Agreements with the European Commission and receive a financial contribution from the EU on a pro rata basis for pupils who are children of staff of the European institutions and agencies and who attend the school. Two further schools were, at the time of writing, in negotiation with the European Commission to sign Contribution Agreements.

A list of the 24 schools, representing 14 EU member states, can be found here, along with the codes relevant to interpret the graphs included in this report:

ACCREDITED SCHOOLS:

BAR	European School of Brussels-Argenteuil, Belgium^
BRI	Scuola Europea di Brindisi, Italy
CPH	European School of Copenhagen, Denmark
DHG	Europese School Den Haag Rijnlands Lyceum, The Netherlands *
DIF	Ecole Internationale de Differdange, Luxembourg
DUN	Centre for European Schooling, Dunshaughlin, Ireland *
EDS	Ecole Internationale Edward Steichen-Clervaux, Luxembourg
EUK	Europa School, United Kingdom
HEL	European Schooling Helsinki, Finland *
HER	School of European Education, Heraklion, Greece *
JUN	Ecole Internationale Junglinster, Luxembourg

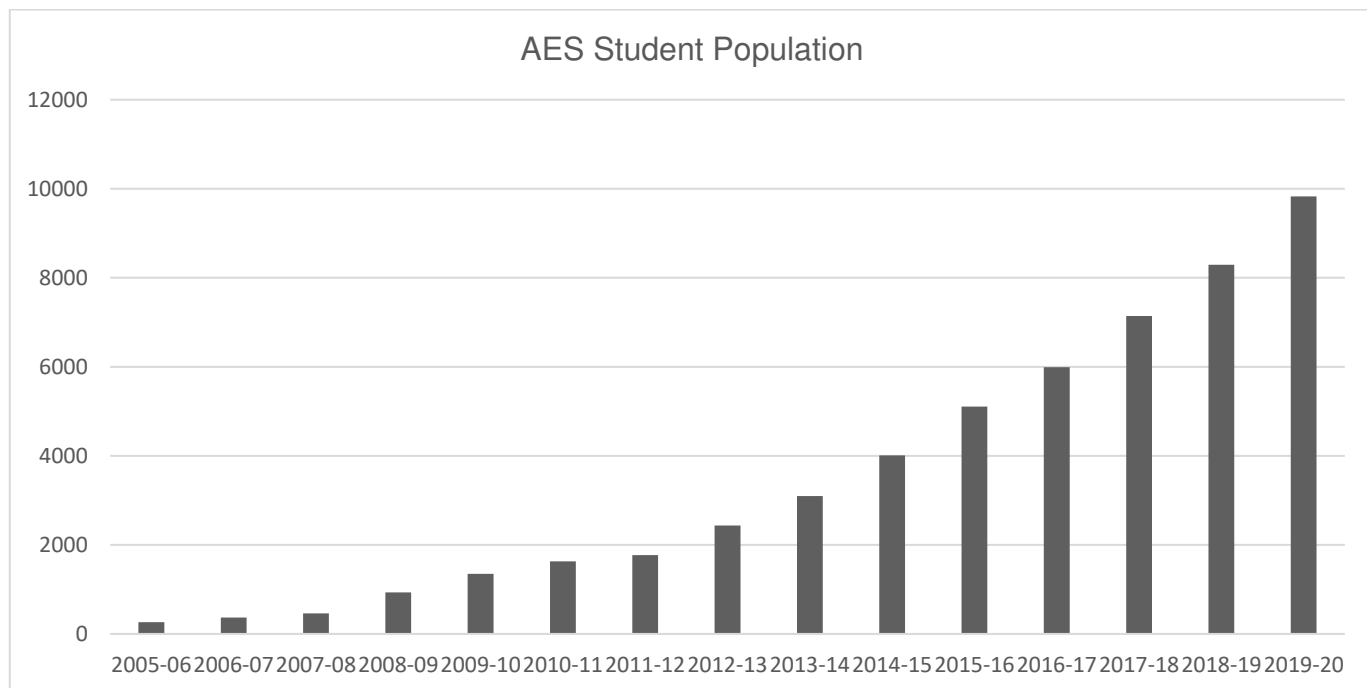
- LJB European School of Ljubljana, Slovenia
- MAN Ecole Internationale Provence-Alpes-Côte d'Azur de Manosque, France *
- MON Ecole Internationale de Mondorf-les-Bains, Luxembourg
- PAR Scuola per l'Europa di Parma, Italy *
- RHM Europäische Schule RheinMain, Bad Vilbel, Germany ^
- STR Ecole Européenne de Strasbourg, France *
- TAL Tallinn European Schooling, Estonia *^

SCHOOLS IN THE PROCESS OF ACCREDITATION:

- LIL Ecole Européenne de Lille Métropole, France
- LIS European School, Lisbon, Portugal
- PDE Ecole Européenne de Paris-la-Défense, France
- SAA European School, Saarland, Germany
- TEM European School Templin, Germany ^
- WAR International European School, Warsaw, Poland^

* Contribution Agreement signed
 ^ Privately funded

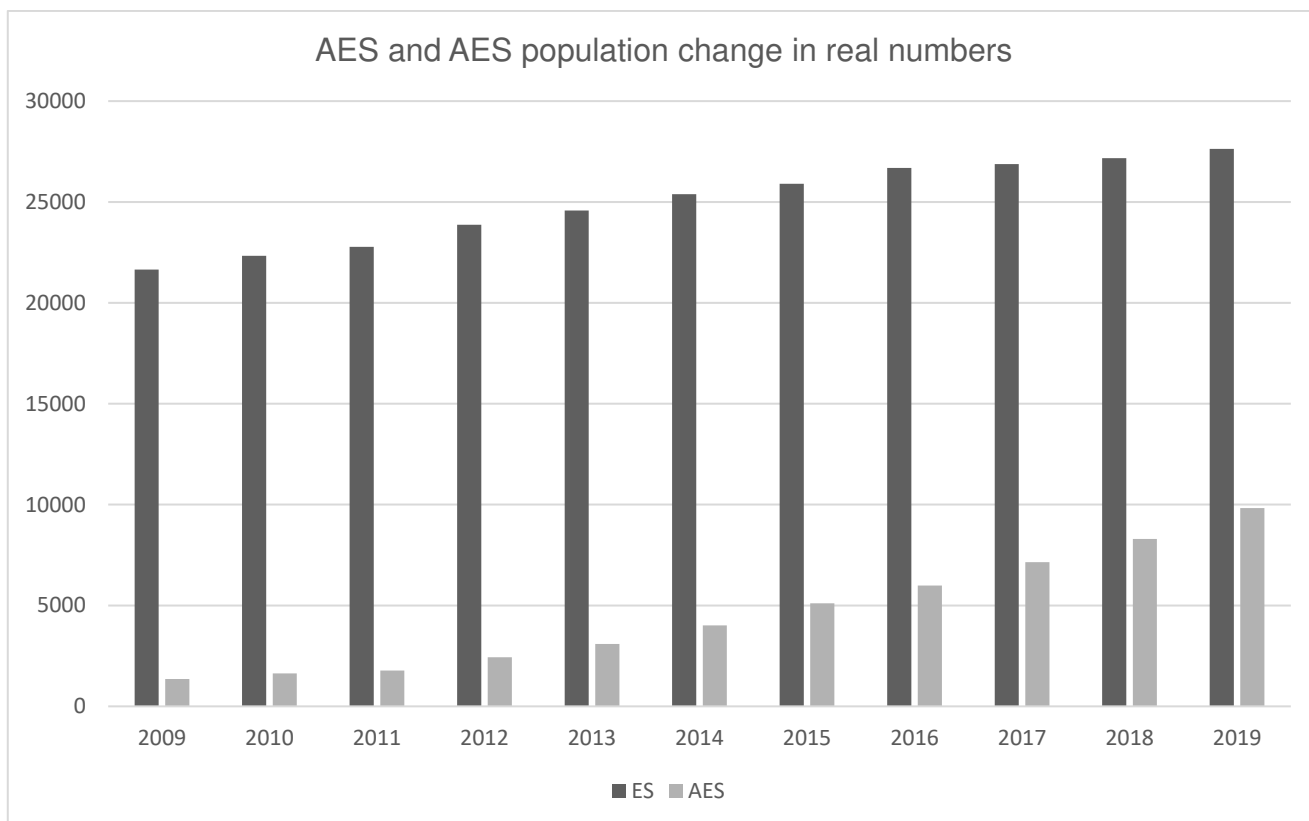
Since 2005, the pupil population enrolled in AES has risen steadily, as shown below:



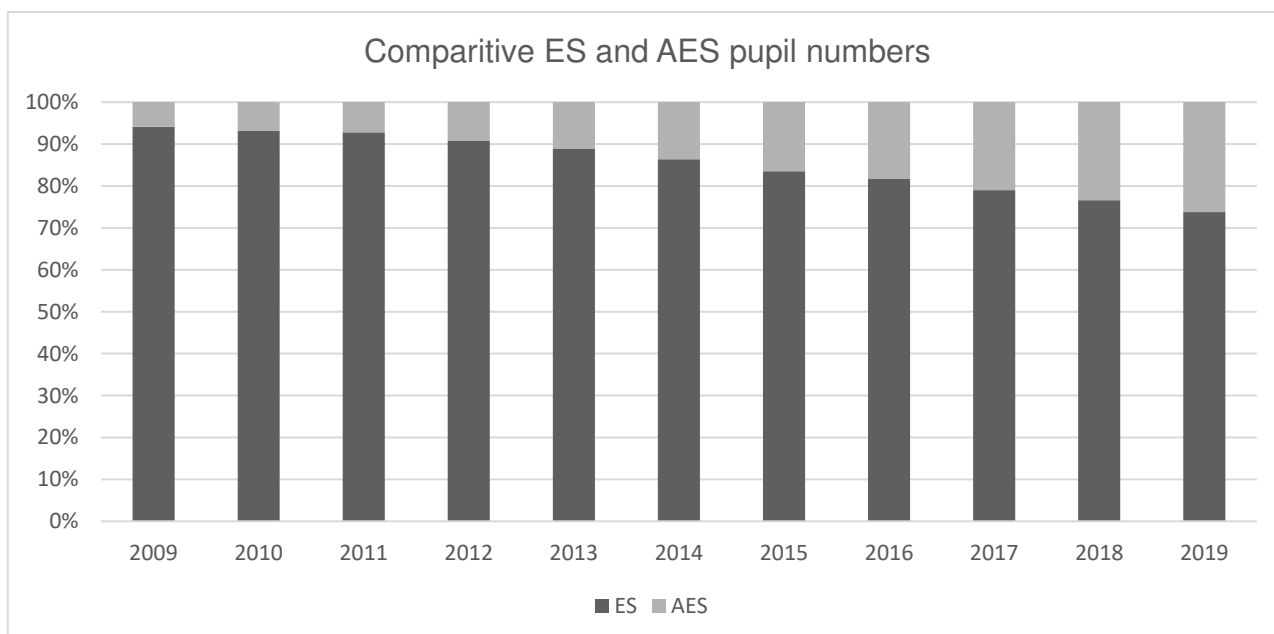
With six schools currently in the process of accreditation, and many schools still growing, it appears highly likely that the growth in pupil numbers will be even faster in the near future.

It might be of some interest to compare the increase in pupil numbers in European Schools and Accredited European Schools over the last 10 years.

The graph below shows this increase in absolute terms:



and, here, in percentage terms:

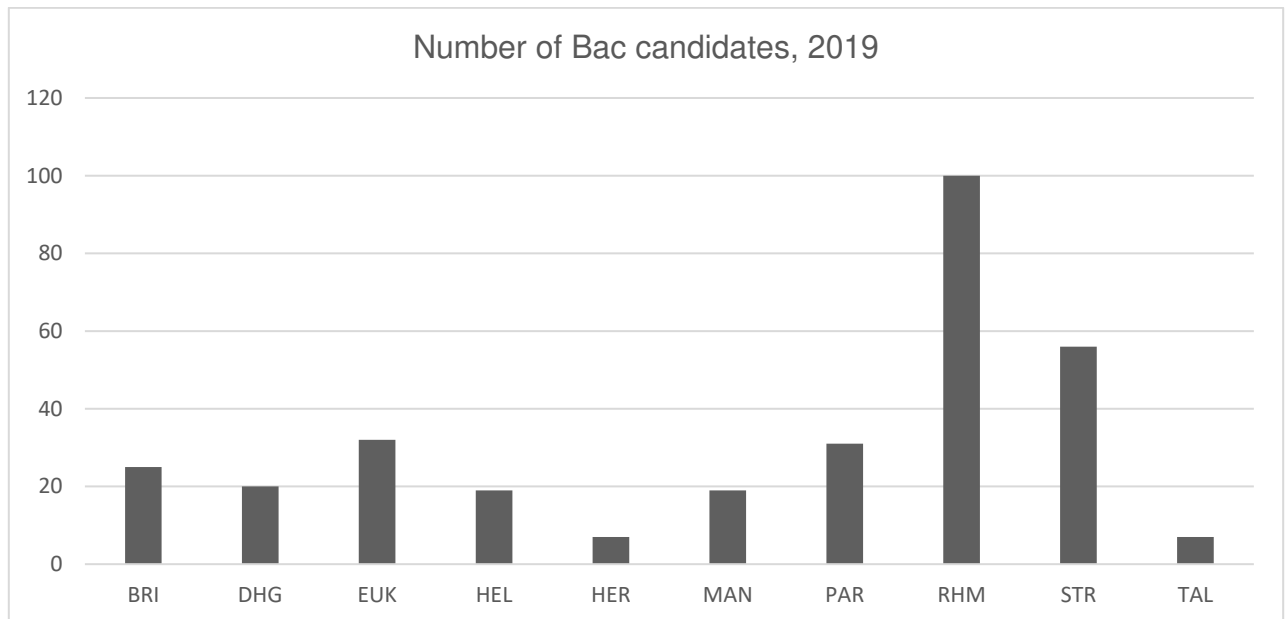


A factsheet (Ref. 2020-01-D-16-xx-1), giving more specific information on individual Accredited European Schools e.g. languages sections, development in pupil numbers, dates of accreditation etc., is available on the website www.eurasc.eu.

The European Baccalaureate in Accredited Schools

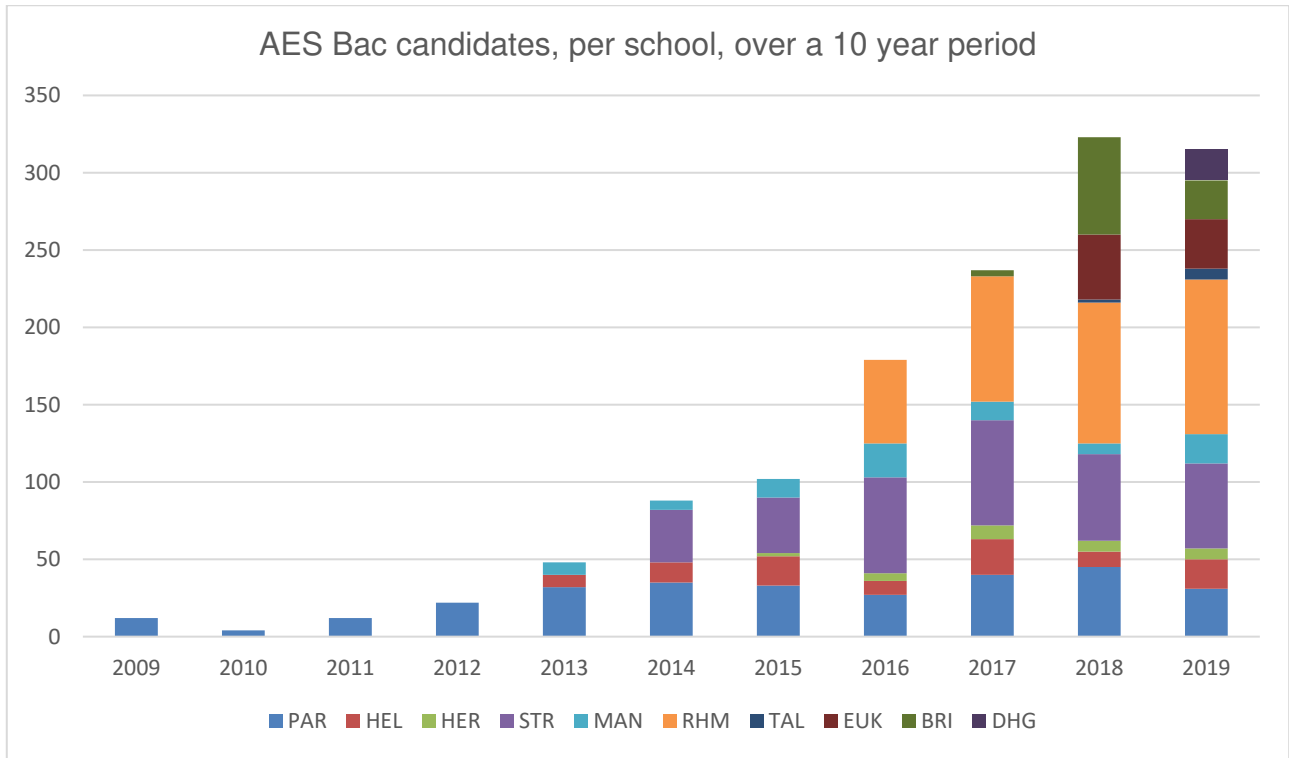
Of the 24 schools mentioned above, 10 have signed Additional Agreements, recognizing the education provided in secondary years 6 and 7 and leading to the award of a European Baccalaureate. At this level, the education provided must conform in every respect to the curriculum taught in the traditional European Schools.

In Summer 2019, 10 schools put forward a total of 315 candidates for the Baccalaureate, as shown in the graph below.



2019 was the first year that a decrease in Bac candidates from the AES was seen and a levelling off in total numbers is expected over the next few years. The next Baccalaureate session in which there will be a new AES presenting candidates is Summer 2022.

The evolution of total Bac candidates, and Bac candidates per AES, is illustrated in the following graph.



Detailed information on subject choices and pass rates, along with comparisons across all AES and ES can be found in the report on the 2019 Baccalaureate (Ref. 2019-07-D-22-en-5).

D. Autonomy of the European Schools and governance

In 2009, the Board of Governors, adopting the Reform, defined the respective roles of the School Advisory Council and the Administrative Board, including a concrete list of the decisions which might be taken by each of them, without needing to refer back to the Central Governance level, and the decision-making arrangements within each of these two bodies, plus the role of the central level in terms of providing advice and support, setting standards and guidelines and evaluating results.

In 2017, the new Financial Regulation was approved and is in the process of being gradually implemented. According to the calendar adopted, full implementation is expected by 2020.

Striking a balance between the two major changes is quite a delicate exercise.

In 2017, a review of the governance cycle in the schools was conducted, in close cooperation with the Representatives of the Directors of the schools.

More guidance was provided in the following areas:

- Template and guidelines for the Annual Pedagogical Plan, linked to the school calendar year
- Template and guidelines for the Administrative and Financial Plan, linked to the calendar/financial year
- Template and guidelines for the Annual Activity Report
- Template and guidelines for the Major Risks Assessment.

The Administrative and Financial Plan template was already adopted on a voluntary basis by many schools in 2017 and has now become compulsory. The Annual Pedagogical Plan was also adopted on a voluntary basis by a larger number of schools and its use will also become compulsory. The template for the Annual Activity Report was used by all schools. All these are now used by the schools. The quality of use of these templates is still quite varied, but the Office of the Secretary-General (OSG) is continuing to provide guidance.

A risk register has been produced by all the schools and by the OSG.

The annual, multi-annual, pedagogical, administrative and financial objectives of the OSG are set out in the document 'Multi-annual and annual plan 2020 of the Office of the Secretary-General of the European Schools' (Ref. 2020-03-D-18-en-3).

5. Conclusion

The AOs of the Schools and the OSGES have prepared their Annual Activity Reports including a declaration of assurance. None of the AOs has made a reservation in the declaration of assurance. Two have raised the attention of the Administrative Boards to certain non-material weaknesses. These are taken very seriously at the level of the Office of the Secretary-General and as far as possible measures are taken to solve them.

Summarizing we may

- say that the information provided in the Annual Activity Reports of the Schools and the OSGES and the information in this report provide a true and fair view¹.
- state that the 14 AOs have reasonable assurance that the resources assigned have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on the AOs judgement and on information at their disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration.

- confirm that we are not aware of anything not reported here which could harm the interest of the European Schools.

The declarations of assurance of the AOs are attached as Annex 1 to this report. The AARs of the Schools are available upon request.

6. Outlook

In order to ensure that in 2021 for the financial year 2020 the Secretary-General in his function as Authorizing Officer for the European School System will be able to prepare a full global AAR the following measures are foreseen in 2020:

- Finalization of the centralization of payments (second signature to be performed at central level, outstanding still for two German Schools);
- Development of the Internal Control Capability with the functions 'consulting' and ex-post controls. If recruitments allow performance of ex-post controls;
- Continuation of the audits performed by the ECA, IAS and Deloitte and follow-up of the implementation of the recommendations;
- Follow-up of the implementation of the common objectives;
- Analysis, feedback and training of documents prepared by the Schools, in particular the registers of exceptions, assessments of the Internal Control Standards, annual plans and annual reports.

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER
ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

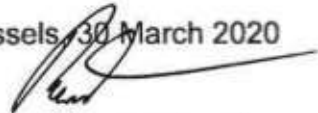
I, the undersigned, **ANDREAS BECKMANN**
Deputy Secretary-General of the **Office of the Secretary-General**,
in my capacity as **AUTHORISING OFFICER IN 2019**,

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

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Brussels, 30 March 2020



(signature)

Andreas BECKMANN
Secrétaire Général Adjoint
Des Ecoles Européennes

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

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

I, the undersigned, José Mário da Torre,
Director of the **European School of Alicante**,
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view¹;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Alicante, 14 February 2020

(signature)

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

I, the undersigned, Steve Lewis,
Director of the **European School of Bergen**
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view¹;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions. The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;
- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Bergen, 10th February 2020



(signature)

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

I, the undersigned, Brian Goggins,
Director of the European School of Brussels 1, Uccle -Berkendael,
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Uccle , 21.02.2020



(signature)

² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

I, the undersigned, **Kamila MALIK**,
Director of the **European School of Brussels II**,
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view¹;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

- Actual workflows in SAP still leads to an overload of work affecting the Accountancy Department.
- Due to the normal workload in the school, deadlines for the production of financial statements and other reports are sometimes difficult to keep.
- Compliance with the demands of system audits and Internal Control Standards exerts considerable pressure on the schools' human resource.

Brussels, 14th of February 2020.



¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION D'ASSURANCE DE L'ORDONNATEUR

ARTICLE 19 DU REGLEMENT FINANCIER 2006 EN VIGEUR JUSQU'AU 31.12.2019 ET ARTICLE 33 DU REGLEMENT FINANCIER 2017

Je soussignée, **Micheline SCIBERRAS**
Directeur de l'École européenne de **Bruxelles III**
en ma qualité **d'ordonnateur en 2019**,

- déclare que les informations contenues dans le présent rapport donnent une image fidèle de la situation⁴ ;
- déclare avoir une assurance raisonnable que les ressources allouées aux activités décrites dans le présent rapport ont été utilisées aux fins prévues et conformément aux principes de bonne gestion financière, et que les procédures de contrôle mises en place offrent les garanties nécessaires quant à la légalité et à la régularité des opérations sous-jacentes.
- Cette assurance raisonnable est fondée sur ma propre appréciation et sur les informations à ma disposition, telles que les résultats de l'auto-évaluation de la mise en œuvre des Normes de contrôle interne, les résultats des contrôles ex ante, les observations du contrôleur financier, les observations des services d'audit interne et les enseignements tirés des observations de la Cour des comptes et des autres auditeurs externes pour les années précédant l'année de la présente déclaration ;

confirme ne pas avoir connaissance de quoi que ce soit qui ne serait pas mentionné dans le présent rapport et qui pourrait nuire aux intérêts de l'École.

Nonobstant l'absence de réserves dans la présente déclaration d'assurance, j'estime utile d'attirer l'attention du Conseil d'administration sur les lacunes suivantes :

Bruxelles, le 10/02/2020



⁴ Dans ce contexte, « fidèle » signifie une image fiable, complète et correcte de l'état des choses à l'école.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

I, the undersigned, **Manuel BORDOY**,
Director of the **European School of Brussels IV**,

in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view¹;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

- Actual workflows in SAP still leads to an overload of work affecting the Accountancy Department.
- Due to the normal workload in the school, deadlines for the production of financial statements and other reports are sometimes difficult to keep.
- Compliance with the demands of system audits and Internal Control Standards exerts considerable pressure on the schools' human resource.
- Setting up the SAP accounting software has not yet been finalized. A problem with the SAP settings resulted in spending more money than available on a budgetary line.

Brussels, 5 March 2020



(signature)

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

I, the undersigned, Ferdinand Patscheider


Director of the **European School of Frankfurt**,
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Frankfurt, 7 February 2020



(Ferdinand Patscheider)

² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

I, the undersigned, **Daniel GASSNER**
Director of the **European School of Karlsruhe**
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view¹;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

~~[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:~~

- ~~-]~~

Karlsruhe 19th February 2020



Daniel GASSNER
(signature)

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

6. DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER
ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE
33 FR 2017

I, the undersigned, **Martin WEDEL**,
Director of the **European School Luxembourg 1**,
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view²;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Annex: « Évaluation de la mise en œuvre des Normes de contrôle interne au 31.12.2019 »

Luxembourg, February 11th 2020



Martin WEDEL

² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

I, the undersigned, **Per Frithiofson**,
Director of the **European School of Luxembourg II, Mamer**,
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view¹;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Bertrange, 07.02.2020



¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

DECLARATION OF ASSURANCE OF THE AUTHORIZING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR 2017

I, the undersigned, **Maria José Pérez Blanco**,
Director of the **European School of Mol**,
in my capacity as **AUTHORIZING OFFICER IN 2019, 2020**

FROM 01.09.2019 UNTIL 31.12.2019

- declare that the information contained in this report gives a true and fair view¹;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

[Notwithstanding the absence of reservations in this declaration of assurance, I consider relevant to draw the attention of the Administration Board to the following shortcomings:

- ...]

Mol, 1/09/2020

Maria Jose Pérez Blanco

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

6. DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

ARTICLE 19 FR 2006 APPLICABLE UNTIL 31.12.2019 AND ARTICLE 33 FR
2017

I, the undersigned, Anton Hrovath
Director of the **European School of Munich**
in my capacity as **AUTHORISING OFFICER IN 2019**,

- declare that the information contained in this report gives a true and fair view¹;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration;

- confirm that I am not aware of anything not reported here which could harm the interest of the School.

Munich, 19 February 2020



Anton Hrovath

¹ True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.

7. DECLARATION OF ASSURANCE OF THE AUTHORISING OFFICER

*I, the undersigned, **Ariane FARINELLE**,
Acting Director of the **EUROPEAN SCHOOL OF VARESE**,
in my capacity as **AUTHORISING OFFICER AS FROM 01/10/2019**,*

- d) Declare that the information contained in this report gives a true and fair view¹².*
- e) State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guaranties concerning the legality and regularity of the underlying transactions.*

The reasonable assurance is based on my own judgement and on information at my disposal, such as the results of the self-assessment of the implementation of the internal control standards, results of ex-ante and ex-post controls, the observations of the financial controller, the observations of the internal audit services and the lessons learnt from the Court of Auditors and other external auditors for years prior to the year of this declaration.

- f) Confirm that I am not aware of anything not reported here which could harm the interest of the School.*

Varese, 21/02/2020


the Authorising Officer
Ariane FARINELLE

¹² True and fair in this context means a reliable, complete and correct view of the state of affairs in the School.