

2019 Discharge

Questionnaire to the European Court of Auditors

Hearing: 10 November 2020

Horizontal & general questions:

1. *In a report published last year, the ECA pointed out that the majority of European institutions had not developed a real sustainable development strategy. What is the situation of your authority on this point?*

For the ECA as an audit institution, we consider that integrating sustainability considerations is both necessary in the running of our institution as well as in our core business, our audits. We are currently in the process of developing the new ECA strategy with this in mind.

Based on our previous strategy, we published several audit reports in the area of environment and climate in 2019. In 2019, we started to map our audit tasks against the Sustainable Development Goals, this being a major step to be able to report on our contribution. We also continue to offer training on how to integrate sustainability in our audit work.

With regard to the running of our institution, since 2014, the ECA's environmental policy sets out our commitment to continuously improving our environmental performance. This policy has been reviewed and updated in early 2018 and aligned with the requirements of the new EMAS Regulation, (EU) 2017/15051. It has also been established, in line with the recommendations of the external environmental verifier (i.e. the body accredited to audit the Court's environmental management system annually).

As a result, we have introduced an environmental management system in line with the EU's EMAS Regulation to :

- minimise the environmental impact of everyday work;
- continuously improve our environmental performance;
- comply with all environmentally-relevant legislation and obligations.

More specifically, we are committed to :

- taking measures to prevent pollution and reduce carbon dioxide emissions;
- promoting the efficient use of energy and taking measures to reduce electricity and water consumption;
- ensuring more efficient use of paper in order to reduce consumption;
- including environmental criteria in our public procurement procedures;
- introducing best practices with regard to waste management; and
- encouraging all staff to act sustainably and contribute actively to achieving the targets of this policy.

The [Court's environmental policy](#) provides an overall framework for the environmental management system and establishes environmental objectives. These objectives have been incorporated into the new ECA environmental action plan 2020 – 2022.

All aspects of the EMAS scheme are continuously monitored by internal auditors and external independent verifiers.

Regarding social sustainability issues in our organisation, we publish our social balance sheet.

2. *What measures have been taken in respect to the safety of staff, security of buildings and communications, including cybersecurity? What were the additional expenses for security in 2019? What measures have been taken in order to improve the physical and mental health at the workplace?*

Measures taken in respect to the safety of staff in 2019 include:

- a contingency plan to deal with large-scale incidents drawn up by the Luxembourg authorities in cooperation with the ECA;
- an internal procedure in case of a possible accident at the Cattenom nuclear plant;
- an SLA with EEAS to allow our auditors to benefit from the EEAS advice about missions in high and critical threat level countries.

In 2019, in addition to regular expenses such as the periodical controls of installations, ECA invested 123 000 € in the physical security. This budget was used to improve the security perimeter, in particular the construction of additional fences, new parking barriers and an entry lock for the car park in the building K3, a project that will be completed in 2020.

For Cybersecurity, in addition to the regular expenses in the licences and software subscriptions, we invested 50 000 € in the streamlining of Public Key Infrastructure (PKI) project. In 2019, the human resources devoted to cyber-security were increased by 0,5 officials with the transfer of the Information Security Officer to the Directorate

responsible for Information Management. In terms of services provided by external companies, we can consider the equivalent to 1,5 extra resources devoted to IT security. More details on Cybersecurity, are given in the answer to question 66.

Regarding physical health, more ergonomic equipment (e.g. movable desks) was made available to staff. A physiotherapist is available on-site once a week for staff members (paid by staff).

The ECA concluded jointly with the EIB framework agreements with four occupational psychologists to provide psychological counselling services for staff and the institution covers the full cost of five sessions. In addition, presentations were organised on dealing with burnout, and for managers on how to detect and deal with harassment.

3. Has your institution developed synergies or rationalizations with other European bodies? If so, which ones?

The ECA has developed synergies and rationalisations with other European bodies at different levels and inter-institutional cooperation is of key importance for the ECA. Some examples of this cooperation are described below.

We use several tools and services provided by or jointly with other institutions. For instance, we have a SLA with the PMO of the European Commission covering the management of pensions, financial rights and payroll. We also use European Commission IT tools (missions, HR, training, translation, etc.) and services delivered by other institutions (for instance, Pericles by the European Parliament for interpreters, IATE by the Translation Centre for terminology, etc.).

In the field of training, the European School of Administration develops and organises management and soft skills courses for all the EU institutions and is in charge of the certification procedure. The ECA also cooperates actively with the European Commission: our staff attend courses organised by the Commission and vice-versa, and for some postgraduate programmes and summer schools in the field of audit, the ECA accepts participants from other institutions.

In the field of procurement, we participate in joint procurement procedures (IT, facilities, translation, etc.) with various other institutions.

4. Please name ECA's main achievements and successes in 2019. How do they affect in the institution's challenges for the future?

During 2019, we have made good progress on implementing our current strategy covering the period 2018-2020. In particular, we have continued to launch a series of strategic initiatives and projects in all three targeted areas, of which we consider the following to be our main achievements:

- We **report on performance** mainly through our selected Special reports and review-based publications. During 2019, in line with our strategic goal to increase focus on performance aspects of the EU and responding to calls from our institutional stakeholders, we have piloted a new and complementary approach to reporting on performance. This pilot aims at assessing the results achieved from spending under the EU budget and, in particular, by providing an assessment of the performance of each European policy. The results of this pilot will be presented for the first time in 2020 in the form of a **report of the ECA on the performance of the EU budget**.
- For our **statement of assurance** on the EU budget leading to our Annual Report, we audited as each year EU revenue and expenditure and examined whether the annual accounts are reliable and whether the underlying income and expenditure transactions comply with EU and national rules. Under our 2018 – 2020 strategy, we set out to assess options for using the legality and regularity information provided by auditees (also called “**attestation approach**”). This means that we intend to provide assurance on the Commission’s (management) statements, where possible. During 2019, we have extended our pilots to the policy areas of cohesion, competitiveness and external actions. We have also continued working with the Commission to further progress towards this approach; however, without much success. In addition, during 2019, we have embarked on the journey of **digital transformation**, using the potential of technology to deliver more and better information for the accountability process. In 2019, we launched a pilot scheme to automate the financial audit of the executive agencies. During this pilot, we will use traditional and digital tools at the same time.
- Improving **the way we communicate** with our stakeholders is another of our strategic priorities for the 2018 – 2020 period. Following the 2019 European Parliament elections, we created a new publications portal providing all Members of the European Parliament with relevant facts and figures. This publications portal is now also publicly available on our website, allowing a quick and easy search of our reports and publications. Overall, we have modernised our approach to communication, targeting key media outlets in both Brussels and Member States;

Finally, during 2019, a group of four supreme audit institutions (Estonia, the Netherlands, Denmark and the United States) carried out a peer review of our strategy. The report by our peers was published in March 2020 [[International Peer Review](#)], just in time to provide valuable input for the preparation of our next strategy from 2021 onwards.

From an internal perspective, the ECA continued developing actions dedicated to Equal Opportunities in 2019, after having reiterated in late 2018 its commitment to the cause of Equal Opportunities and gender balance with the adoption of a 40 % target for the share of women not only in middle and senior management positions, but also for Heads of Task (team leaders).

In particular, a comprehensive Guide on promoting equal opportunities was drafted internally and published, and a compulsory training course for managers was organised on the basis of it. In addition, a pool of internal trainers was created in order to offer compulsory courses on unconscious bias to members of selection panels. This comes in addition to many awareness-raising activities, conferences and presentations organised on the topic.

5. *How did the Court plan/ implement its cooperation with national Supreme Audit Institutions? Where do you see the main challenges and possible improvements?*

We constantly strive to further enhance our cooperation with other EU SAIs which takes place at different levels.

In 2019, we continued exploring different types of audit-related cooperation with EU SAIs, such as for example seminars and workshops. Such activities facilitate direct exchange and knowledge sharing and often generate better value for money than formalised joint audits.

The ECALab, the ECA innovation and research lab, played a key role in fostering cooperation with national SAIs on technology and innovation for audit. The Pisa summer school on digital audit, which was co-organised in July 2019 by the University of Pisa, ACCA and ECA and addressed to academia and audit professionals, is an example of a major annual event that fosters cooperation with SAIs.

In November 2019, the ECALab organised a conference on big and open data, which was targeted to practitioners from SAIs from EU Member States, with the participation of several European Commission colleagues, and which led to the creation of the **TINA network** (Technology and Innovation for Audit).

In parallel, a thematic network on **Blockchain for Audit (B4A)** was launched as the “stakeholder network” for optimising the way audit can benefit from the notarisation solution in the European Blockchain Services Infrastructure championed by the ECA, which will also look into broader issues related to blockchain and audit.

In addition, in the framework of the Contact Committee (CC), we have successfully initiated the so-called “CC Audit Compendium”, which brings together the audit expertise of EU SAIs in selected policy areas. Two editions have been published so far (one in 2019 Audit Compendium - Public health; and one in 2018 Youth unemployment and the integration of young people into the labour market).

Just recently, we invited the Contact Committee SAIs to participate in the EU Network Audit initiative on the response to COVID-19. That approach is based on a predefined common audit theme, as well as flexible coordination between the participants, and allows common communication activities at the end of the process. The advantage of such an approach is that it minimises the burden of coordination and allows to better focus on national specificities and needs. With regard to this initiative, EU SAIs reported more than 100 ongoing and envisaged audits or audit-related activities that

mainly address aspects related to health care and measures taken to protect the economy.

We also continued the staff exchange with SAIs in order to benefit from the expertise of national experts, and to share the knowledge of our own staff. Six new seconded national experts arrived at the ECA in 2019, and two of the ECA's officials were seconded to SAIs that year.

6. *As pointed out in the 2018 Discharge reports - the Commission and the Court use different types of error rates when reporting on the legality and compliance of the EU budget spending. What steps (process) did you undertake to help establish a common practice in reporting on budget spending?*

In line with the EU Treaty, the ECA provides a statement of assurance on the reliability of accounts and the legality and regularity of transactions underlying the accounts. In order to provide the statement of assurance on the regularity of EU budget spending, the ECA estimates the level of error in EU budget spending as a whole. The estimated level of error represents the proportion of spending which should not have been paid out from the EU budget if the applicable rules were complied with.

The Commission provides an estimate for the risk at error. The risk at payment represents the Commission's estimate of the amount, at the moment of payment, that has been paid without being in accordance with the applicable rules.

In 2019, the ECA started a special audit on the Commission's regularity information in the area of Cohesion. The special report will be presented in the first quarter of 2021.

7. *How many call for tenders did your institution organise in 2019? Please indicate the value and the number of applicants for each tender.*

In 2019, the European Court of Auditors awarded in total 26 contracts with a value greater than 15 000 €:

- 20 low value contracts (those with a value equal to or less than 60 000 €),
- 1 middle value (between 60 000 € and the Directive's thresholds) and
- 5 contracts with the value above Directive's threshold (in 2019, 144 000 € for services and supplies and 5 548 000 € for works).

The combined value of those 26 contracts was 11 195 344,48 €. If the concession contract is excluded, the total value of contracts awarded is 10 997 378,48 €.

The total value of 20 low-value contracts is 479 669,29 €.

The 1 medium-value contract totalled to 105 315 €.

The total value of 5 contracts with the value above directive threshold was 10 610 360,19 €.

Annex I shows all the contracts awarded in 2019, indicates their value, type of the procedure followed and number of tenders received in response to each call for tender.

8. *On 11 December 2018, the rules for data protection in the EU Institutions were brought in line with the rules set out in the GDPR. Did your institution need to make any changes in the way it handles data to adapt to this new legislation? What were those changes?*

ECA had set up an action plan in 2016 to be prepared for the new data protection regulation and be compliant with the EDPR as soon as it became applicable to EU Institutions, Agencies, Offices and Bodies. Therefore, when the EDPR came into force in December 2018, only one process of personal data required a modification, the Stakeholders Management System whereby most of the persons concerned were informed about the processing and were requested to provide their consent to remain in the database and permitting to document their freely given consent.

Moreover, Data Protection and Information Security responsibilities were restructured in 2019, resulting in the clear split of the two roles and in the reinforcement of the resources allocated to each of those functions.

9. *Does the Court comply with all GDPR requirements?*

ECA complies with all EDPR requirements with the adoption of the following points currently ongoing: the adoption of the Court decision for Article 25 restrictions, the update of the implementing rules concerning the DPO, the repealing of one Court decision and the amendment of seven Court decisions.

10. *What was the cost of outsourcing translation in 2019? What would have been the cost if the translations had been carried out by in-house services?*

Following the inter-institutionally agreed methodology (KIAPI), the cost of outsourcing translations in 2019 was 2 740 366 €; if the corresponding translations had been done by in-house services, the total cost of the same pages would have been 4 647 880 €.

11. *What percentage (approximately) of ECA staff time is spent on the discharge procedure in comparison to special reports?*

The discharge procedure draws on all types of audit work: financial, compliance and performance audits. In 2019, approximately half of our audit resources (52 %) were

used for our Statement of Assurance work and the financial audits of the EU agencies and other bodies.

- 12. What steps were taken in 2019 to ensure Special Reports were published in a timely manner in order to ensure the analysis remains relevant vis-à-vis the quality of the final product? Do you plan to fix a maximum of reports to be published a year? Does the Court consider there is an amount of reports above which the amount of attention towards each individual report might decrease?*

The progress of our selected audit tasks and the production of our special reports is continuously monitored by our Audit chambers to ensure that they meet our quality standards and that they are delivered in time and within budget. In addition, each reports undergoes a third-party quality review before it is adopted and published.

The number of reports to be published each year is determined by our work programme adopted the year before. When programming our audit tasks, we take account of the suggestions made by the European Parliament through its Conference of Committee Chairs. Since 2017, we indicate each year the reports we plan to publish in the forthcoming year.

Over the last three years, our output has remained broadly stable, with around 30 to 40 special reports or reviews being published annually. In 2019, we published 36 special reports and reviews. We do not consider pertinent to define a maximum or minimum number of reports to be published, as the impact of our works depends more on the choice of the audit topics than the sheer number of reports. In this context, we note an increasing interest in our reports by our institutional stakeholders, media and the public in recent years.

- 13. What is the state of play of the negotiations of an administrative agreement with OLAF?*

The first administrative agreement between the ECA and OLAF was signed on 22 May 2019. This Arrangement aims to provide a structured framework for co-operation between ECA and OLAF and facilitate their timely exchange of information under the OLAF Regulation and ECA Decisions related to internal investigations¹. It also takes account of the OLAF Guidelines on Investigation Procedures for OLAF staff.

This arrangement also contains non-operational provisions such as the organisation of training sessions, workshops and exchange of staff as appropriate. A workshop related to Public procurement irregularities and to OLAF's risk analysis methodology took

¹ In particular, Decision No 98-2004 concerning the terms and conditions for internal investigations in relation to the prevention of fraud, corruption and any other illegal activity detrimental to the Communities' financial interests and Decision No 99-2004 concerning the rules concerning arrangements for cooperation by the Members of the Court in internal investigations in relation to the prevention of fraud, corruption and any other illegal activity detrimental to the Communities' financial interests.

place in December 2019. A similar session was planned for May 2020 but the latter had to be cancelled due to the COVID 19 situation. Discussions to set the next workshops taking into account the current situation are ongoing.

14. What is the state of play of the negotiations on an administrative agreement for a framework for cooperation between the Court and EPPO?

The EPPO is currently being set up, with the aim of becoming operational at the end of 2020. Discussions have started with this new EU office. In this context, ECA contributed to the creation of the EPPO's internal audit service. We agreed on discussing the future administrative agreement to frame the cooperation between the ECA and EPPO in the near future.

15. The service agreement expenditure (in relation to managing the Court's personnel files and management of missions) increased by over 80 % to 325 000 € in 2018 (compared to 180 000 € in 2017) because of a new contract. Can the ECA explain this huge increase and what criteria were considered to sign this new contract?

The numbers referred to in the question correspond to the amount reserved in the budget.

The amount actually paid for PMO services was 216 732 € in 2017 and 268 610 € in 2018. The estimated amount for 2019 is around 290 000 €. As in 2018, the services include the pensions, allocations, financial rights, payroll, missions of the members and agents of the Court.

There are two reasons for the higher costs in 2018:

- outsourcing of mission management to PMO on 01.03.2017;
- a larger number of missions performed in 2018.

In 2019, the slight cost increase for PMO services is explained by:

- an increase of the service price (2 %);
- a slight growth of the activity (number of processed files by PMO).

16. According to new rules, the members and the secretary-general may use official vehicles for journeys other than those undertaken in the performance of official duties. What is ECA's assessment on that decision concerning its reputation? Will the Court reconsider this subject?

As a general rule, Members are authorised to use official vehicles in the performance of official duties. The use of official cars for other journeys is additional to the

performance of such duties. Since 1 January 2017, the costs and kilometres related to the use of official cars have decreased significantly.

New rules entered into force on 01.01.2020 and introduced a monthly 100 € contribution for the non-official use of the vehicles as well as a liability of the Members and Secretary-General for certain costs and charges. These are expected to generate additional savings for the Court compared to the previous situation.

17. What new KPIs for the period 2018 – 2020 were introduced and what was the idea behind these new KPIs? Are there differences in how they are weighted? Will the Court consider including the audit's added-value into its key performance indicators?

In 2018, we have updated our performance measures, and the way we collect the underlying data, to align them with our current 2018 – 2020 strategy.

For example, we have introduced an additional new Key performance indicator (KPI) for the period 2018 – 2020 “Appearances in the EP, Council and national parliaments”. This KPI is related to our strategic goal “getting clear messages across to our audiences”. Reaching out to our main stakeholders gives us valuable opportunities to have exchanges of views with the European Parliament and the Council on our findings and recommendations. By doing so, we can assist them in their scrutiny and legislative work, as appropriate, and our work can lead to real change and bring added value.

Another example is the changes made to measure the KPI which measures how readers of our reports perceive their usefulness and impact. Since 2018, we are collecting this feed-back through electronic surveys which are addressed through our Stakeholder Management System (SMS) to the recipients of our reports. Their feedback, which also includes qualitative aspects, is an important input to further improve the quality and added-value of our work.

Finally, for the period 2021 – 2025, we will again review and, if needed, update our KPIs to align them with our next strategy.

18. Were there any ombudsman recommendations and if so, how they were treated?

Please refer to the response to question 55.

19. Were there any savings made through from cooperation with other institutions? If so, in what fields?

Several sources of savings come from cooperation with other institutions:

- An important source of economies of scale is centralising services to all the institutions within bodies of the European Commission – e.g. PMO for the pensions, financial rights, payroll, OPOCE for publications in the Official Journal.

- Another way for obtaining savings is the use of inter-institutional framework contracts, as they allow institutions to obtain better prices and find suppliers in an easier way.
- The Court participates also in procurement procedures for training led by other institutions and bodies, mainly the European Commission and the European School of Administration. Given the relatively high number of contracts and the complexity of the procedures, the Court could not engage its limited resources in running such acquisitions, therefore being able to cooperate with other institutions is crucial.

20. One of the activities of the ECA is to carry compliance audits, assessing whether EU expenditure comply with the relevant legal and regulatory framework requirements. The common provisions of the ESI-funds state explicitly that combating discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation as set out in Article 2 of the TEU should be an aim of the implementation of EU funds. Can you provide us with a detailed explanation of how the ECA includes the monitoring of compliance of EU funds with EU values in its audits? Which specific tools and indicators do you use for this purpose in 2019? If none, how much a year would it cost for the ECA to set up efficient ex-post controls tools and mechanisms to monitor the compliance of EU funds with the values set out in Art 2 TEU?

In our audits, we assess the compliance of EU programmes with set conditions. For example, our recurrent financial and compliance work, including the Statement of Assurance, considers specific conditions for the legality and regularity of transactions, which also may include anti-discrimination rules. In other words, whenever the legislators specify eligibility conditions in EU spending programmes that are derived from the values set out in Article 2 TEU, we examine whether these conditions have been complied with.

In addition, we may also examine anti-discrimination rules in the context of our selected audit tasks. Examples where such an assessment was performed in a performance audit are Special Report 14/2016 on Roma integration, Special Report 5/2019 on the Fund for European Aid to the Most Deprived (FEAD) or Special Report 20/2020 on Child poverty. Another example is the currently ongoing audit task on gender mainstreaming in the EU budget (see [Audit preview](#)).

We select these tasks based on our own risk assessment and taking account of the suggestions made by our institutional stakeholders, and in particular the suggestions made by the EP's CCC.

21. What was the attendance rate of members at meetings of the Court, its chambers and its committees?

In 2019, the average attendance rates of the Members were the following:

- Court meetings: 93 %
- Administrative Committee meetings: 86 %
- Chamber I: 92 %
- Chamber II: 91 %
- Chamber III: 96 %
- Chamber IV: 93 %
- Chamber V: 92,5 %
- Audit Quality Committee: 91 %
- Ethics Committee: 100%
- Internal Audit Committee: 100%

Staff:

22. What measures have been taken for staff to cope with the increase in workload, especially regarding special reports? What is the average overtime of the ECA staff in 2019?

There was no particular increase in workload for staff in 2019 compared to previous years. In 2019, the ECA published 36 special reports and reviews, while in 2018 this number stood at 44.

There was not an increase either in the number of overtime hours staff members lost as they could not be used as a compensatory leave and were above the threshold for transfer to the next month. In 2018 361 people lost on average 45,4 hours worked, and in 2019 386 people lost 45,9 hours on average. The total overtime hours for which no compensatory leave was taken were 17 721 hours during 2019.

23. How many cases of burnout at the ECA have been reported in 2019? What measures are implemented to provide access to psychological support and programs for mental health?

There were four cases of burnout at the ECA in 2019.

The ECA has an agreement with the European Parliament to use the services of their social assistants for ECA's staff. Our Medical Service also provides support where needed. In addition, the ECA covers the full cost of five sessions of psychological

counselling for staff with one of the several occupational psychologists with whom we have framework agreements.

24. What was done to improve the well-being of the staff, thus strengthening its efforts to improve staff well-being and work-life balance? What progress has been made in preparing an action plan on this matter?

In early 2019, the Court adopted an action plan as a follow-up of the results of the 2018 Staff Satisfaction Survey. The action plan aims at remedying the situation in the areas where staff reported the lowest levels of satisfaction and contains numerous actions in areas like promotions, performance evaluation, internal communications, equal opportunities, training.

New rules on working time and on teleworking entered into force respectively in March and in June 2019. The modified working time provisions introduced more flexibility in terms of staff organising their working hours, by increasing the timeslots where staff can register their hours, and reduced the core hours when staff need to be present in their office. The revised teleworking provisions introduced the possibility of teleworking to all categories of staff, providing a structural and occasional teleworking schemes. This significantly increased the flexibility of working arrangements for staff.

The ECA is also putting in efforts to increase the staff's connection to the institution. One such way is creating support networks where staff can share their expertise and assist their colleagues – e.g. community of volunteer career counsellors, internal facilitators, mentors, confidential counsellors, etc.

In addition, our staff have access to training on mindfulness, resilience, non-aggressive communication. We have organised training courses on burnout for managers and on stress management for Heads of Task (team leaders). Every year we organise a Training Day where we propose different workshops, some of them on well-being matters.

25. How many trainees have worked in 2019 at the ECA? How many trainees have been payed and ensured a fair remuneration?

In 2019, the Court offered 55 traineeships, of which 49 paid. The traineeship allowance amounts to 1 350 € per month. The remaining 6 unpaid traineeships were offered for a very limited period of time, between one and two months.

26. Could you please provide a table of all human resources broken down by nationality, type of contract, gender and grade for the year 2019, and an overview of how these figures compare with the year 2018?

Figures as of 31 December 2019.

Table 1.1: AD function group broken down by nationality and grade

Table 1.1	AD 16-13	AD 12-9	AD 8-5	Total 2019	Total 2018
Austria	3	5	2	10	9
Belgium	11	14	13	38	35
Bulgaria		10	15	25	24
Croatia		2	4	6	7
Cyprus		2	3	5	2
Czech Republic		14	9	23	23
Denmark	2	2	2	6	7
Estonia	1	4	4	9	10
Finland	2	14	3	19	19
France	7	32	14	53	50
Germany	12	25	10	47	45
Greece	4	14	11	29	30
Hungary		17	8	25	24
Ireland	2	3	2	7	7
Italy	5	17	21	43	38
Latvia	1	7	2	10	11
Lithuania		8	4	12	12
Luxembourg	2	1		3	3
Malta		5	3	8	9
Netherlands	4	3	4	11	12
Poland	2	18	28	48	47
Portugal	4	16	7	27	27
Romania		19	19	38	40
Slovakia		8	3	11	11
Slovenia		5	4	9	10
Spain	8	25	13	46	46
Sweden	2	7	5	14	13
United Kingdom	12	7	4	23	24
Total	84	304	217	605	595

Table 1.2: AST and SC function groups by nationality and grade

Table 1.2	AST 11-10	AST 9-5	AST 4-1	SC 5-1	Total 2019	Total 2018
Austria				1	1	1
Belgium	1	15			16	20
Bulgaria		2	1	1	4	4
Croatia			1	1	2	1
Czech Republic		3	2	1	6	5
Denmark		2			2	3
Estonia			2	1	3	2
Finland	1	2	1		4	5
France	2	39	14	2	57	58
Germany		20	4	1	25	30
Greece	2	3	3	1	9	9
Hungary		2	1	1	4	4
Ireland		2		1	3	3
Italy	1	11	2	1	15	17
Latvia		2	2	1	5	4
Lithuania		4	2	1	7	7
Luxembourg	1	2	1	1	5	5
Malta			3		3	3
Netherlands		1			1	1
Poland		6	1	1	8	8
Portugal		4	2		6	7
Romania		5	3	1	9	8
Slovakia				1	1	2
Slovenia				3	3	3
Spain		6	3	3	12	13
Sweden		5			5	6
United Kingdom	1	4		2	7	10
Total	9	140	48	26	223	239

Table 1.3: Contractual staff by nationality and function group

Table 1.3	GFI	GFII	GFIII	GFIV	Total 2019	Total 2018
Austria				1	1	1
Belgium	5	1			6	5
Bulgaria				1	1	2
Croatia		1			1	1
Cyprus					0	1
Czech Republic					0	1
Estonia		1	1		2	1
France	18		1	1	20	21
Germany	2		2	1	5	4
Greece	1		3		4	7
Hungary			1	1	2	1
Italy	3	3	2	1	9	6
Latvia					0	1
Lithuania				1	1	1
Luxembourg	4				4	4
Poland				1	1	1
Portugal	8		1		9	11
Romania				2	2	2
Slovenia		1		3	4	3
Spain	1		2		3	2
Total	42	7	13	13	75	76

Table 2: Staff by gender and grade

Grade/Gender	F	M	Total	Share women 2019	Share women 2018
AD 16-13	25	59	84	29,8 %	26,2 %
AD 12-9	124	180	304	40,8 %	38,0 %
AD 8-5	121	96	217	55,8 %	56,3 %
AST 11-10	4	5	9	44,4 %	50,0 %
AST 9-5	108	32	140	77,1 %	77,4 %
AST 4-1	37	11	48	77,1 %	75,0 %
SC 5-1	22	4	26	84,6 %	76,0 %
GFIV	9	4	13	69,2 %	62,5 %
GFIII	11	2	13	84,6 %	76,9 %
GFII	5	2	7	71,4 %	50,0 %
GFI	4	38	42	9,5 %	11,1 %
Total	470	433	903	52,0 %	51,3 %

27. Could you please provide us a table of staff broken down by type of contract and average duration (of contractual employments) for 2013 and 2019?

Table 3: Number of posts

Type	2013	2019	Variation
Permanent posts	752	700	-6,91 %
Temporary post	139	153	10,07 %
Total posts	891	853	-4,26 %

There were 16 Seconded National Experts as of 31.12.2019 (compared to 7 in 2013).

There were 75 contractual agents as of 31.12.2019 (compared to 59 in 2013).

The average duration of contract agents recruited under Article 3b of the Conditions for Employment of Other Servants of the EU (maximum duration 6 years) was 3,5 years in 2013 and 2,9 years in 2019.

28. We would appreciate a comprehensive overview of staff on sick leave in 2019, broken down by the total number of staff members that were on sick leave and by how many days they were on sick leave in total. How many days did the three longest cases of sick leave last for? How many days of sick leave were taken on Mondays and Fridays in 2018? What was the evolution since 2013?

Sick leave days are measured in calendar days. In 2019, 651 staff members took at least half a day of sick leave. More than half of them (340 people) took 5 or fewer days of sick leave during the year. Sickness days during weekends and holidays are also counted in the total. The three longest cases of sick leave correspond to staff with serious illness. Mondays and Fridays account respectively for 16.8 % and 17.4 % of all sick leave days.

Table 4: Number of sick leave days

Weekday	leave days	% of total
Monday	1471	16,8 %
Friday	1530	17,4 %
Total	8773,5	

The table below presents the situation between 2015 and 2019. This information is not available for 2013 and 2014.

Table 5: Number of staff tacking sick leave

Year	Number of staff taking sick leave	Total number of days
2019	651	8 774
2018	681	10 255
2017	677	10 327
2016	679	9 649
2015	687	8 636

A comprehensive overview of the sick leave taken in 2019 is shown in Table 6.

Table 6:

Days of sick leave	Number of people	Total days	Days of sick leave	Number of people	Total days
359	1	359	64	1	64
224	1	224	60,5	1	60,5
208	1	208	60	2	120
198,5	1	198,5	56,5	2	113
156	1	156	56	1	56
145	1	145	54	1	54
127	1	127	53,5	1	53,5
116	1	116	53	1	53
111	1	111	52	1	52
105	1	105	51	1	51
101	1	101	50	1	50
93	1	93	48	2	96
90	1	90	47	1	47
83,5	1	83,5	46	3	138
82	1	82	43,5	1	43,5
79	1	79	43	2	86
78	1	78	42	1	42
77	3	231	40,5	1	40,5
69,5	3	208,5	39	1	39
69	1	69	38,5	1	38,5
68	1	68	38	1	38
67,5	1	67,5	37	2	74
67	1	67	35,5	1	35,5
65,5	1	65,5	34,5	1	34,5

Days of sick leave	Number of people	Total days
34	3	102
33,5	1	33,5
32,5	1	32,5
32	1	32
31	1	31
29	4	116
28,5	2	57
28	1	28
27,5	2	55
27	2	54
26,5	2	53
26	1	26
25	3	75
24,5	1	24,5
24	3	72
23,5	1	23,5
23	1	23
22,5	2	45
22	7	154
21	2	42
20,5	1	20,5
20	6	120
19	7	133
18	7	126
17,5	1	17,5
17	3	51
16,5	2	33
16	5	80
15,5	2	31
15	9	135
14,5	6	87
14	4	56
13,5	4	54
13	8	104
12,5	2	25
12	5	60
11,5	4	46
11	13	143
10,5	5	52,5
10	9	90

Days of sick leave	Number of people	Total days
9,5	5	47,5
9	16	144
8,5	7	59,5
8	12	96
7,5	8	60
7	26	182
6,5	4	26
6	21	126
5,5	9	49,5
5	26	130
4,5	11	49,5
4	41	164
3,5	9	31,5
3	49	147
2,5	13	32,5
2	78	156
1,5	19	28,5
1	83	83
0,5	11	5,5
Total	651	8773,5

29. How many requests for promotions were submitted in 2019? How many promotions between function groups were postponed or denied in 2019? Were any of these a consequence of the 2014 staff reform?

At the ECA, as in the other EU institutions subject to the Staff Regulations, the number of available posts for the promotions is calculated in accordance with Article 6 of the Staff Regulations. These posts available for promotion are distributed among the officials eligible for promotions, who are also determined according to strict rules set out in the Staff Regulations.

The number of posts available for promotions between function groups, or the so-called “certification” is also governed by the Staff Regulations, and has been calculated in accordance with them, none of those promotions being postponed or denied.

30. What were the most important actions taken by the institution in 2019 in order to have a more diverse workforce?

The most important actions taken in 2019 to increase diversity at the stage of recruitment were the creation of a pool of internal trainers to offer compulsory courses on unconscious bias to members of selection panels. Also, a guide on promoting equal opportunities was published, and a compulsory training course for managers was organised on the basis of it. The guide contains a section on fair and objective selection and recruitment.

31. What were the most important actions taken by the institution in favour of equality?

The most important actions in favour of equality were: first, the publication of the guide to equal opportunities and the obligatory training course for managers based on it. The guide includes lots of information on inclusion and non-discrimination, as well as protection of staff against harassment and inappropriate behaviour. Second, the new flexible working arrangements and teleworking rules which entered into force in 2019 facilitated work-life balance for staff. Third, an informal working group on dignity at work was convened and had its first meeting in 2019, continuing its work in 2020.

32. What is the gender distribution in your institution, especially for top management positions?

Please find below the gender distribution for managers at the ECA at 31 December 2019. The gender distribution of all staff is provided in Table 2 in the reply to question 26.

Table 7: Managers by gender

Job Title	F	M	Total	Share women 2019	Share women 2018
Member	7	20	27	25,93 %	21,43 %
Head of Cabinet	9	20	29	31,03 %	20,69 %
Secretary-General		1	1	0,00 %	0,00 %
Director	2	8	10	20,00 %	30,00 %
Principal Manager	17	31	48	35,42 %	38,89 %
Total	35	80	115	30,43 %	29,51 %

33. Please present a gender and nationality breakdown of your middle and senior management positions (Court members included).

Table 8: Managers by nationality

Country	Director	Head of Cabinet	Principal Manager	Member	Secretary - General	Grand Total
Austria	1	2	1	1		5
Belgium	1	4	2	1		8
Bulgaria		1	1	1		3
Croatia			1	1		2
Cyprus				1		1
Czech Republic			2	1		3
Denmark		1	1	1		3
Estonia		1	1	1		3
Finland		1	1	1		3
France		1	4	1		6
Germany	1	3	8	1		13
Greece	2		2	1		5
Hungary		1	1	1		3
Ireland			2	1		3
Italy		1	4	1		6
Latvia		1		1		2
Lithuania		1		1		2
Luxembourg		1		1		2
Malta				1		1
Netherlands		2	2	1		5
Poland	1	1	2			4
Portugal		2	2	1		5
Romania		1	1	1		3
Slovakia		1	1	1		3
Slovenia				1		1
Spain	2	1	5	1	1	10
Sweden				1		1
United Kingdom	2	2	4	1		9
Grand Total	10	29	48	27	1	115

34. While over all the gender balance was achieved, the annual report states that the male female ratio in assistants and secretaries is 30 % to 70 %, while in management 67 % to 33 %. Could the Court details what steps it took in 2019 to close the gender gap?

The most important actions the ECA undertook to have more diverse workforce and to increase equality are described in the replies to question 30 and 31. In addition, the ECA launched in 2019 a Leadership Development Programme aimed at developing the skills of potential managers, with equal participation of men and women.

35. Looking at the table of human resources broken down by nationality for 2018, it is striking that the distribution of nationalities regarding AST function groups is much more uneven than concerning AD function groups. Specifically, the AST function groups 9-5 and 4-1 are strongly overrepresented by French staff. Can you explain this geographical imbalance for these groups? How does the ECA ensure that there is a merit-based recruitment scheme that takes account of geographical balance?

The geographical proximity of France, Belgium and Germany to Luxembourg can be a reason why these three nationalities are generally overrepresented among the staff at the ECA. When recruiting new staff members, the ECA acts solely in the interest of the service and without regard to nationality, as stipulated in Article 7 of the Staff Regulations.

36. What flexible working arrangements does ECA offer? Were there any changes made following the outbreak of the COVID-19 and the increase in workload? What type of support was provided for teleworking?

The ECA offers its staff flexible working arrangements allowing them to have greater control on their working hours to facilitate their work-life balance. Under these arrangements, staff have flexibility for the time of arrival and departure from work, subject to the respect of core hours where presence in the office is compulsory.

In addition, the ECA offers the possibility of part-time working, under the conditions set out in the Staff Regulations, as well as parental leave for parents of young children, and various kinds of special leave.

In 2019, a decision on teleworking entered into force at the ECA, which provides this possibility to almost all categories of staff (with the exception of drivers, security and catering staff). Staff members have the opportunity to benefit from occasional teleworking up to an annual limit of 30 days, and a monthly limit of 5 days (reduced to 15 and 2,5 days respectively for managers). Structural teleworking is available up to a weekly limit of 2 days.

In 2020 with the outbreak of COVID-19, staff, with the exception of some critical functions, were required to work from home, and the IT systems were quickly adapted to the additional pressure. Later, staff were allowed to come back to the office if they wish, under some strict rules, but teleworking is still the norm in October 2020.

37. In 2019, did the ECA staff have the possibility to telework?

Yes, structural and occasional, as described in the reply to question 36.

38. Flexible working arrangements:

a) How often are they used? Has there been a development in the frequency?

The flexible working arrangements apply to all staff, except certain categories for whom this is not possible for practical reasons (e.g. security staff working in shifts), and to staff with managerial responsibilities, as it is stipulated in Article 55 of the Staff Regulations. Apart from these exceptions, all other staff members use the flexible working arrangements on a daily basis.

b) What is the share of men and women respectively using these working arrangements?

During 2019, 13 % of staff working part-time were men, and 87 % women; 32 % of staff who took parental leave were men, and 68 % were women.

c) To what extent does your institution encourage parents to make use of flexible working arrangements to better combine family life with their career?

Staff is kept informed of the possibilities available – part-time work, parental leave, reduced working hours for breastfeeding. During workshops and presentations of the scheme to the staff, these possibilities were underlined.

d) Can all categories of staff apply for these working arrangements?

Statutory rights like part-time work and parental leave are available to all staff. Flexible working arrangements and teleworking are available to all staff with very few exceptions – security staff working on shifts, staff employed in the catering services, drivers.

39. Was any staff member placed on leave in the interest of the service according to Article 50 of the staff regulations? If yes, what were the reasons?

No officials were retired in the interest of the service according to article 50 of the Staff Regulations in 2019.

40. Is the salary coefficient used for Luxembourg posing problems in hiring and retaining staff for the Court?

The high cost of living in Luxembourg, especially compared with Brussels, is one of the main factors that leads to difficulties in hiring and retaining staff at the ECA, with an increasing impact over the last years. One of the principal reasons for rejection of our offers or for the premature departure to the private sector or to Brussels, mainly in audit, is the insufficient salary compared to the living costs imposed by Luxembourg.

41. Could you please update us on the British staff members' situation?

In the last year there has been no evolution of the official position of the Court on this issue. It is expected that the withdrawal of the UK from the EU will not have major impact on the structure and human resources of the ECA, as:

- Regarding officials of UK nationality, the ECA has committed to use its discretionary power in accordance with Article 49 of the Staff Regulations, not to dismiss them on the sole ground that they are no longer nationals of an EU Member State;
- Concerning temporary and contract agents, the institution is required by law to examine individually case by case, and to authorise exceptions when justified in the interest of the service. The ECA has committed to make an open and transparent use of this possibility to authorise exceptions; its assessment will be based solely on the interest of the service.

42. Has the institution established procedures for maintaining a register of members' annual leave, sick leave and absence from work for other reasons in order to ensure that all leave taken by members is effectively recorded?

The Court of Auditors has established an Attendance register reflecting the presence of Members at the meetings of the Court, of the Chambers and of the Committees. This register is kept by the Court's secretariat. It shows both the presence and the absence of Members, including cases where the absence is considered as excused.

43. *Were there any changes made to the organisation of workspaces in 2019? Could you please provide a table of the current workspaces and their capacity?*

Following the new mandates of several Members of the Court, their respective cabinets were refurbished. No additional works were carrying out regarding workspaces in 2019.

The following figures illustrate the situation at ECA:

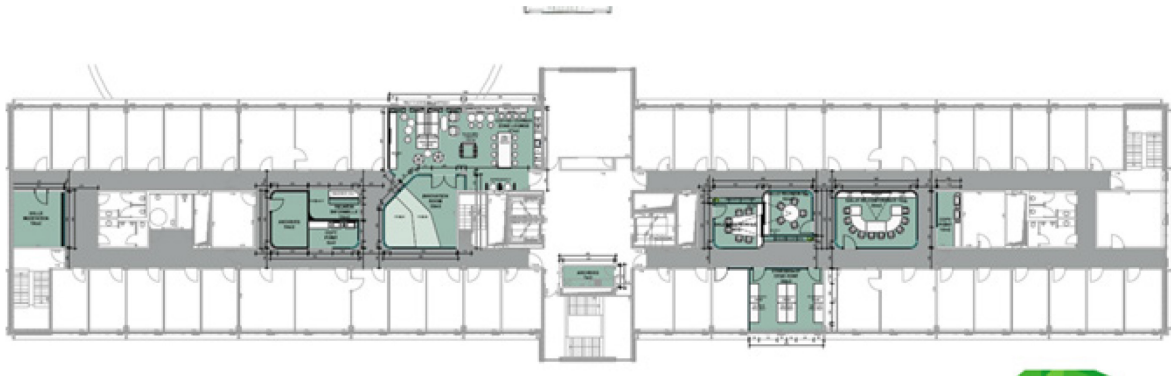
- 723 offices are occupied by one person (69 % of the people);
- 97 offices are occupied by 2 people;
- 88 % of staff are working in individual offices or shared with 2 people;
- Only 24 offices (131 people, most of them are external staff and security staff) are occupied by more than 2 people (the largest being 14 workplaces). Regarding the security staff, the occupation is not continuous as the team is working in shifts, night and weekends included. Not all external staff is working daily either.

Building	Gross floor area (m ²)	Net floor area (m ²)	Office area (m ²)	Open Spaces (m ²)
K1	26 051.0	13 565.2	7 391.9	688.4
K2	21 562.0	10 324.7	5 368.8	0
K3	33 877.0	17 335.5	10 039.7	0
IT disaster-recovery centre	38.5	38.5	0	0
Total	81 528.5	41 263.9	22 800.4	688.4

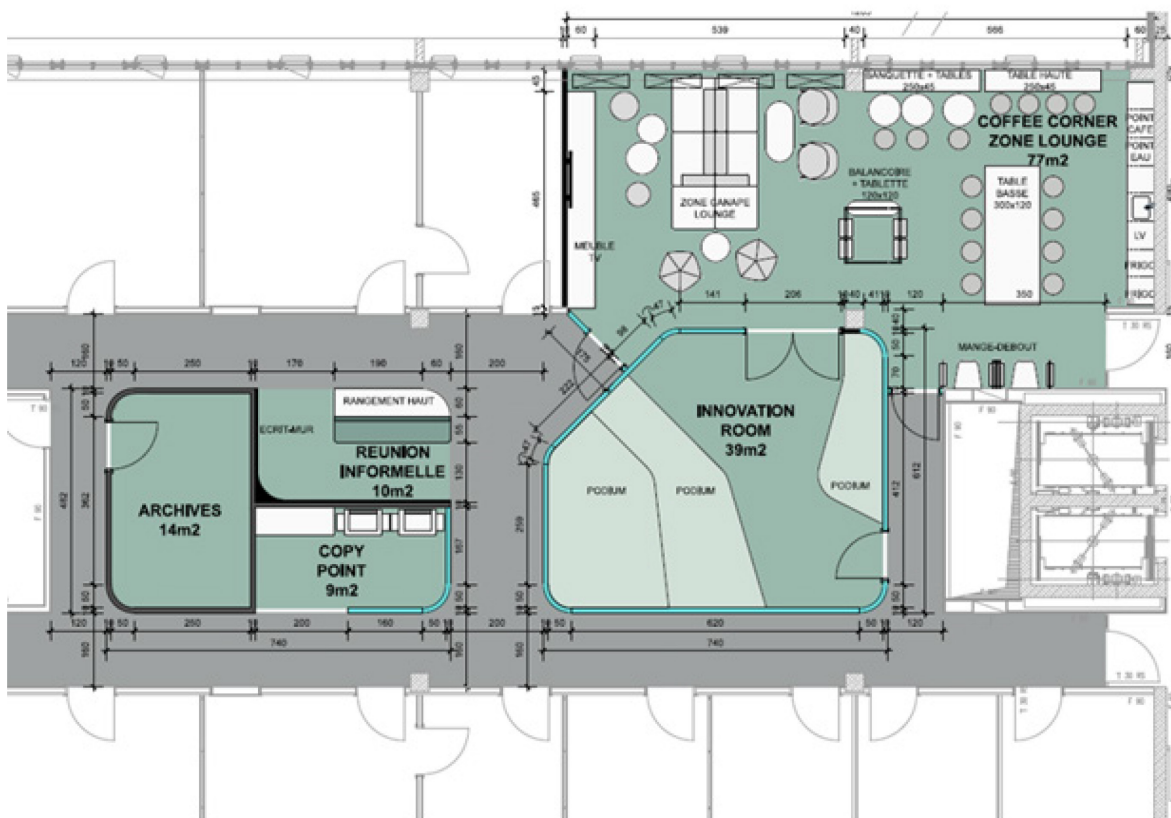
44. *Has the institution reconsidered the creation of collaborative spaces in the K2 building?*

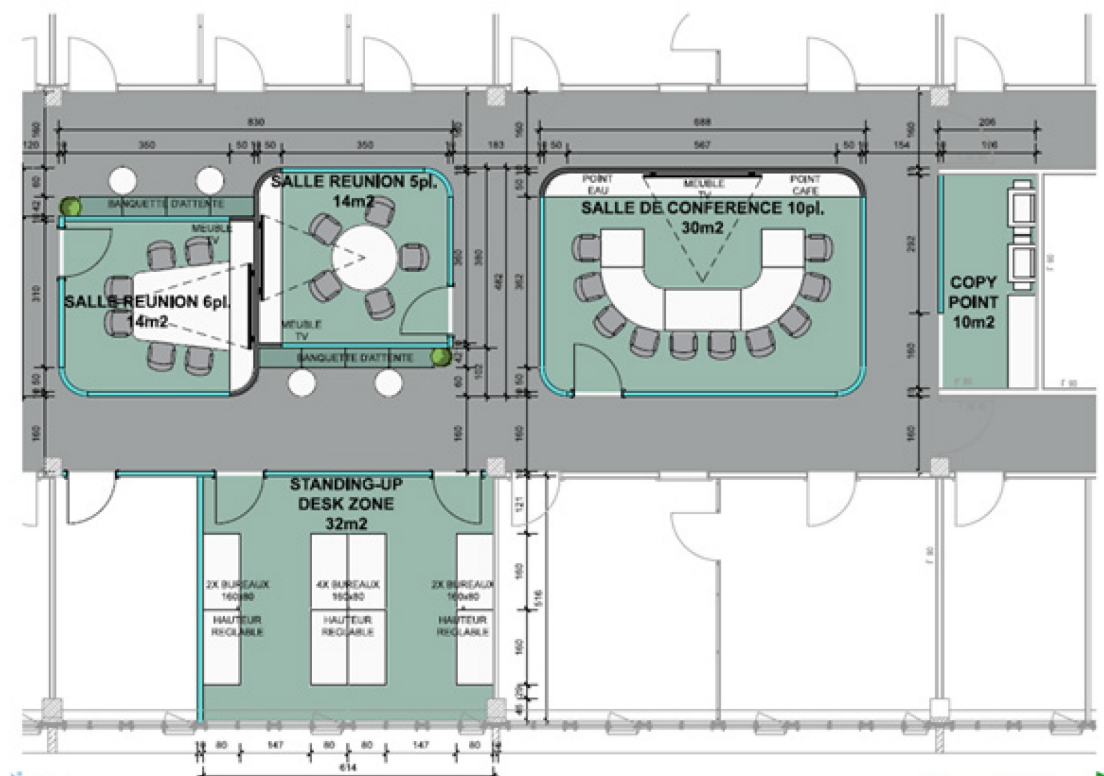
The purpose of the K2 modernisation project is to upgrade the building technical installations, taking into consideration new environmental concerns, and to transform the current archiving spaces (not needed any more due to digitalisation) into a set of common collaborative spaces (meeting and videoconference rooms, coffee corners, etc.).

The following pictures illustrate the scope of the works per floor:



Zoomed views:





45. *Has the staff been consulted if this is the case? And if so, what is the staff response?*

Indeed, we performed a preliminary study in 2017 with the assistance of specialised consultants. The methodology included the participation of staff representing the different jobs at ECA. The outcomes of the study were taken into account in what is the current project proposal. ECA continues with the individual offices and some collaborative spaces will be created as described above.

Dedicated sessions were organised to share the project with the staff, and the received feedback was always positive.

46. *How many trainings concerning harassment, whistleblowing, preventing conflict of interest or other ethical issues did your institution organise in 2019 and how any staff members participated in such programmes?*

We organised 16 such courses with a total number of 331 participants. Out of these, eight courses concerned ethics-related issues and had 180 participants (courses on Public ethics, Ethics for staff in HR, Ethics for staff in ECA Members Cabinets, etc.) and 8 courses concerned harassment and had 151 participants. A training course containing a module on ethics and harassment was organised also for two new Members who arrived at the ECA in 2019.

Harassment:

47. Where there any cases related to harassment reported, investigated and/or concluded in 2019? If so, how were they handled and what were the expenditure in terms of court case management or sentences?

In 2019, three harassment complaints were reported and investigated. They were handled in accordance with the procedures laid down in the Court's Decision 26-2017 on the policy for maintaining a satisfactory working environment and combating psychological and sexual harassment. In terms of expenditure related to case management, the investigations of each case were carried out internally and thus did not entail any additional costs.

48. Has there been any modification to your anti-harassment rules or actions?

No. In 2017, the legal framework in the field of anti-harassment policy has been revamped with the adoption of a new Decision on the policy for maintaining a satisfactory working environment and combating psychological and sexual harassment. This Decision remains in force. It is foreseen that the Court's policy on protecting staff against harassment shall be evaluated every three years. This exercise is due to be carried out in 2020.

Whistleblowing:

49. Were there any whistleblower cases coming out of the ECA and in such a case how did you follow-up on them? How did the Court guarantee full protection to the whistleblowers from any reprisals?

The Court did not receive any whistleblowing.

Communication:

50. What was the ECA budget for communication activities in 2019 and how was it spent?

In 2019, the budget line 274102 for communication was endowed with 325 000 €, out of which 320 320 € (98.5 %) were spent.

Media monitoring services represented around 19 % of the year's spending followed by media and information providers (14 %), press actions (7 %), dedicated publications (6 %), animation/video productions (5 %), social media campaigns (5 %) and other communication actions/spending such as official pictures, maintenance of AV equipment and memberships and miscellaneous (3 %).

Finally, in 2019, an internal transfer of 50 000 € was made from budget line 274101 (publications) to increase budget line 274102 (communication), from the initial 275 000 € to 325 000 €. This has allowed us to launch a full needs analysis and feasibility study for a new and more user-friendly website. This study represented around 40 % of the year's spending on communication.

51. What has been done to improve the visibility of reports for Court stakeholders and interested EU citizens compared to previous years? Which reports by the ECA got the highest media coverage in 2019?

Improving the way we communicate with our stakeholders is one of our strategic priorities for the 2018 – 2020 period. Following the 2019 European Parliament elections, we created a new publications portal providing all Members of the European Parliament with relevant facts and figures. This publications portal is now also publicly available on our website, allowing a quick and easy search of our reports and publications.

Throughout the year 2019, our press office continued the well-established practice of organising briefings for EU correspondents and non-institutional stakeholders in Brussels. We organised 17 press briefings for reports and reviews. In addition, we organised nine briefings for non-institutional stakeholders such as think-tanks, industry associations and academia. Finally, for our Annual Report, we organized a round of briefings by our President and Members, which were targeted at national press and media representatives in Brussels.

We also continued and intensified our practice to announce the launch of new audit tasks to policy makers, think tanks, press and citizens across the Member States and provide further background information. We produced 18 such “audit previews”, with press releases in 23 EU languages.

In addition, we continued covering the cross-cutting horizontal issues we encounter in our audits in our Journal. We produced four editions on transport & mobility, ethics & integrity, sustainable development goals (SDGs) and the new political environment following the 2019 elections to the European Parliament. The ECA journal is published on our website and promoted on social media. It is also shared it with our institutional stakeholders and peers, the EU SAIs.

In 2019, the following five reports had the highest media coverage (in decreasing order, based on online articles within the two weeks after publication):

- Vehicle emissions (Review 01/2019);
- Asylum, relocation and return of migrants (Special Report 24/2019);
- EFSI (Special Report 03/2019);
- Annual Report 2018; and
- Wind and Solar Power (Special Report 08/2019).

52. What concrete results have been achieved in 2019 via the 'Public Audit in the European Union' online portal?

The Public Audit in the European Union online portal is a key element of the cooperation with our peers, the other EU SAIs, as it provides easy access to comparable information about their mandates, organisation and work.

The Public Audit in the European Union online portal is promoted on our website through a dedicated banner and via our social media. It was viewed over 15 000 times between January 2019 and February 2020 (around 7 % of all views).

The portal is currently in the process of being updated, in close cooperation with our peers.

53. What progress has been made in Court's outreach on social media in 2019? What are the most efficient social media channels?

We make use of the following social media channels: LinkedIn, Facebook, Instagram and Twitter.

In 2019, social media posts about our publications were displayed nearly 24 million times, more than four times higher than in 2018. We also increased the number of our followers by 31 % (from 24 557 to 32 192 followers).

During 2019, LinkedIn remained as the most popular social media channel, with 13 377 followers.

At the same time, Facebook was the most effective channel for the promotion of our publications: it generated most of the impressions (around 96 %) and social interactions (around 57 %) with our audience. During 2019, we also carried out a series of dedicated campaigns focussing on the promotion of our special reports on Facebook.

Transparency:

54. What activities has the ECA started and what policies has it implemented in the area of transparency in 2019?

In 2019, the Court has adopted a new Decision on the open data policy and the reuse of documents (Decision No 6-2019). It aims at improving the flow of information between the ECA and the general public, as well as facilitating the widespread reuse of information.

55. Did the Ombudsman issue any recommendations to the ECA in 2019 and how did you follow-up on them?

By letter of 15 July 2019, the Ombudsman invited the ECA in the context of a consultation of all EU institutions to comment on the Ombudsman's draft practical guidelines on "The use of the EU official languages when communicating with the public". The ECA replied by letter of 22 October 2019 setting out that its current policy is already compliant and specifying a few general comments. The Ombudsman then informed the ECA by letter of 16 March 2020 sharing its practical recommendations to all EU administrations on this subject. The ECA analysed the recommendations to ensure its full compliance with them.

Fraud & Corruption:

56. How many OLAF investigations were carried out in 2019 with regard to the ECA? How many of them led to a sentence?

No investigation was carried out in 2019 with regard to the ECA.

57. How did you co-operate with OLAF in the spheres of prevention, investigation or corrective measures?

We co-operate with OLAF on a regular basis through our Legal service (the ECA-Fraud team). The co-operation takes place in different ways: exchanges related to investigations, regular meetings with the respective contact points, training sessions and workshops.

58. *Administrative cooperation arrangements (ACAs) are a key tool in helping OLAF foster close relationships with investigative bodies and other non-investigative partners engaged in the fight against fraud. In 2019, OLAF signed an ACA with the ECA.*

a) *What administrative additional value has the ACA between OLAF and the ECA brought so far?*

Although the first ACA between ECA and OLAF was signed recently, the ECA can already assess the cooperation as fruitful and positive. The cooperation with OLAF proceeds in a more efficient way. Permanent contact points have been put in place allowing regular exchanges. Feedback on cases transmitted by the ECA to OLAF was given in a faster and more regular way. Additionally, the ACA paved the way for a more comprehensive cooperation going beyond purely operational matters (joint workshops, training sessions, potential staff exchanges).

b) *What aspects of cooperation between OLAF and ECA have been improved since the signing of the ACA?*

The frequency and efficiency in the exchanges of information (from both sides) significantly improved as well as the appointment of contact points to facilitate the co-operation and exchanges.

c) *Are there any examples of results that could not- or would have been harder to achieve without the signing of the ACA between OLAF and ECA?*

The ACA aims at facilitating the co-operation between OLAF and the ECA, in particular as regards the communication and exchange of information. However, this arrangement does not create any additional rights nor obligations but simply allow the fulfilment of OLAF's prerogatives.

59. *In its 2019 special report 'Fighting Fraud in EU Spending: Action needed', the ECA recommended that the Commission should put in place a robust fraud-reporting system, flagging the important gap that currently exists between recommended and recovered amounts.^[1]*

a) *To your knowledge, did the Commission follow up on this recommendation? According to ECA, what concrete steps did the Commission take to put in place such a fraud-reporting system?*

^[1] https://www.eca.europa.eu/Lists/ECADocuments/SR19_01/SR_FRAUD_RISKS_EN.pdf, p.53

The ECA has not yet carried out the follow-up of recommendations for the Special Report 01/2019. A follow-up is normally carried out three years after the publication of a report.

The Commission has adopted an updated anti-fraud strategy (CAFS) in April 2019. One key objective of the 2019 CAFS is to “further improve the understanding of fraud patterns, fraudsters’ profiles and systemic vulnerabilities relating to fraud affecting the EU budget”.

The ECA is currently carrying out an audit on the EU’s system for blacklisting unreliable economic operators. The results of this audit will be published in the form of a special report in the second quarter of 2021.

Conflict of Interests:

60. How did ECA improve the ethical framework regarding of rules to prevent, identify and avoid potential conflicts of interests? What was the role of the ethics committee in ensuring the absence of conflicts of interests?

While the Court’s ethical framework remained formally unchanged in 2019, it has undergone a significant peer review on the part of the SAIs of Poland and Croatia. Its content is on Court’s transparency portal and has been made available to the Committee on Budgetary Control. The key observations, findings and recommendations of the review, highlighting the areas where there is scope for improvement, will be duly taken into account in the process of the revision of the Code of Conduct for the Members of the Court, which is scheduled to be finalised in 2020 (c.f. reply to questions 63 and 64).

As far as the Ethics committee is concerned, its role is crucial to the extent that the President and the Members may seek its advice on any question pertaining to ethics, in particular relating to the interpretation of the Code of Conduct. Moreover, the committee is entrusted with approving any external activity undertaken by the Members, including former Members who intend to carry out an activity in the year after they leave the institution, which is an efficient tool in ensuring the absence of conflicts of interest.

61. How does the Court avoid any potential Conflict of Interest in cases where MEPs become ECA Members and come across EU policies, programs they have voted on as MEPs or possible checks on the EP budget spending?

The situation of such a potential conflict of interest would be dealt with in accordance with the provisions of the Code of conduct for the Members of the Court, more specifically, in line with the obligation of impartiality. Members of the Court are

bound to avoid *any* situation liable to give rise to a conflict of interest and should abstain from dealing with matters which could impair their impartiality. If a Member is confronted with a situation that may give rise to a conflict of interest, he or she should inform the President of the Court and the matter shall be submitted to the Court, which shall take appropriate measures (such as allocating the new Member to a Chamber in charge of EU policies for which the latter was not instrumental).

62. What kind of attendance register is applied to record the presence of members at meetings of the Court, its chambers and its committees?

In light of the obligations of the Members to attend all meetings of the Court, of the Chambers and of the Administrative Committee to which they belong, an Attendance register is kept by the Court's secretariat. It reflects the presence and absence of Members. On the basis of a duly justified written request, the register also shows which absences are considered as excused by the President. The Attendance Register is part of the Court's rules implementing its Rules of Procedure.

63. The Parliament has criticized the declaration of interest under the current legal framework as being of self-declaratory nature. What measures have been taken to ensure the veracity and exhaustiveness of the declared data?

While the applicable legal framework has remained unchanged, the peer review of the Court's ethical rules conducted in 2019 by the SAIs of Poland and Croatia has resulted in a number of recommendations specifically targeting this issue. For instance, the Peers have suggested introducing regular updates of declarations, which would increase their reliability, as well as widening the scope of the information provided. The revision of the Code of Conduct for the Members of the Court is scheduled to be finalised in 2020.

64. The Court's ethical framework has been reviewed by experts from the Supreme Audit Institutions of Poland and Croatia. What were the results and what conclusions and actions have been undertaken since then?

The Peer review has identified the following key areas where some improvements are needed:

- The ECA has issued ethical standards; however, focusing them on common ethical values aligned with those in the INTOSAI Code of Ethics could better support a homogenous ethical culture;
- The ECA could be more explicit about the importance of ethics by giving it a prominent place in its strategic documents;

- The ECA could place more emphasis on its tone at the top by providing for greater consistency and clarity in its rules on ethics, providing appropriate advice and training and being more transparent;
- The ECA requires all its personnel to comply with its ethical requirements; however, awareness-raising activities should be strengthened further;
- The ECA ethics control system should be further improved by basing it on a more comprehensive assessment of ethics risks, with improved information and communication as well as monitoring activities.

In the opinion of the Peers, the implementation of these recommendations would contribute to a clear, coherent and ever improving ethical framework.

Since the publication of the Peer review, the Court has initiated the process of reviewing and amending the Code of Conduct for the Members of the Court. The reform is currently before the College.

Activities to Lower the Environmental footprint:

65. Please present your strategic plan and concrete activities conducted to lower the environmental footprint (EMAS rules, energy, water, paper consumption, CO2 offsetting).

As an EU institution, we have a duty to apply the principle of sound environmental management in all our activities. We are therefore committed to continuously reducing our environmental impact.

The ECA is proud of its Eco-Management and Audit Scheme (EMAS) certification. We now successfully operate an EMAS-compliant environmental management system and we fully comply with the ISO 14001:2015 certification requirements.

The external EMAS audit was carried out in Q4/2019 and as a result, ECA has successfully renewed the EMAS certification for the period 2020 – 2022.

With the adoption of the new 2020 – 2022 Action Plan, we have set ourselves ambitious new targets and new but necessary challenges to face the climate emergency.

Main activities and results achieved in 2019 are detailed below:

1. Results 2019: Energy

ENERGY	CONSUMPTION	2019	Change 2016 - 2019	Change 2014 - 2019
Gross energy	Total energy consumption (MWh)	7 564,6	-5,3 %	-14,0 %
	Renewable energy consumption (MWh)	7 793,5	-2,4 %	-11,4 %
	%age renewable energy	80,30 %		
Gross energy by activity	Total electricity (MWh)	4 252,89	-5,2 %	-15,3 %
	Total heating (MWh)	3 270,20	-6,2 %	-13,1 %
	Standardized heating (MWh)	3 499,11	-0,6 %	-19,8 %
	Fuel oil (MWh)	41,52	239,1 %	309,7 %
Relative energy (per FTE)	Electricity (MWh/FTE)	4,61	-5,2 %	-15,4 %
	Heating/cooling (MWh/FTE)	3,54	-6,10 %	-13,1 %
	Standardized heating (MWh/FTE)	3,79	0,57 %	-6,9 %
	Fuel oil (m3/FTE)	4,22	239,3 %	309,5 %

2019 activities for reduction of energy consumption (it concerns all the Court's buildings or a particular building):

- Follow-up of the results of studies and controls on the energy performance of buildings with a view to continuous improvement;
- Monitoring the results of studies and checks on the energy performance of the buildings with a view to continuous improvement;
- Awareness-raising campaign using "ECO" post-it notes to remind staff to switch off the lights;
- Frequent review and optimisation of lighting settings;
- Regular checks on heating to avoid over-consumption;
- Gradual replacement of older laptops with more efficient models and tablets;
- Replacing defective bulbs with more energy-efficient LED bulbs whenever possible.

Other measures are envisaged for the future to achieve these new objectives:

- The renovation of the K2 building will start in the course of the year 2020 and should make it possible to reduce consumption in this building;
- An analysis of the lighting in the car parks will be carried out in 2020 in order to identify ways of making savings.

2. Results 2019: Water

WATER	CONSUMPTION	2019	Change 2016 - 2019	Change 2014 - 2019
Gross annual	Total consumption (m3)	12 548,0	-20,9 %	0,8 %
Relative annual	Total consumption (m3/FTE)	13,59	-20,8 %	0,8 %
	Total consumption (m3/FTE/day)	0,06	-20,5 %	1,2 %

2019 activities for reduction of water consumption:

- the pressure of water from individual taps has been reduced in all ECA buildings;
- awareness-raising campaigns concerning the rational use of water have been organised (best practices for the "green office");
- Water-efficient solutions have been approved, e.g. by installing leak detection systems and automatic tap sensors for the refurbishment of K2. Construction work will start in 2020 and last for two years.

3. Results 2019: Paper consumption

PAPER	CONSUMPTION	2019	Change 2016 - 2019	Change 2014 - 2019
Gross annual	Pages printed/copied (office work)	6 183 794	-28,8 %	-42,1 %
	Publications	711 922	-69,5 %	-87,6 %
	Total pages (office work + publications)	6 895 716	-37,4 %	-58,0 %
	Pages/FTE printed/copied (office work)	6 698,22	-28,8 %	-42,1 %
Relative annual	Total pages (office work+ publications) /FTE	7 469,36	-37,4 %	-58,0 %
	Total pages (office work+ publications) /FTE/days	30,74	-37,1 %	-57,8 %
	Pages printed/copied (office work)	6 183 794	-28,8 %	-42,1 %
	Publications	711 922	-69,5 %	-87,6 %

2019 activities for reduction of paper consumption:

- Use of multi-function devices for printing, scanning and copying using "follow me" printing technology with double-sided printing configuration;
- Reduction of paper archiving by increasing the electronic storage space for documentation related to audit activities and standardizing electronic files;
- Organisation of staff awareness campaigns aimed at reducing paper consumption (good "green office" practices);
- Use of IT systems to manage inter-departmental requests;
- Development of online training (e-learning);
- Use of 100 % recycled or sustainably sourced paper;
- Provision of online resources in the library;
- Use of electronic communication and a ban on paper leaflets and posters.

4. Results 2019: GHG emissions

ECA established an initial diagnosis of the GHG emissions generated by its activities, with the aim of systematically cutting them. Since 2014, the ECA's carbon footprint balance is published annually.

GHG EMISSIONS		2019	Change 2016 - 2019	Change 2014 - 2019
Gross annual emissions	Total emissions (tCO ₂ e)	9 203	-6,1%	-16,3%
	Total emissions of auditors traveling (tCO ₂ e)	1 046	-28,6%	-41,0%
	Total emissions of ECA car fleet (tCO ₂ e)	122	-52,5%	-57,3%
Relative annual emissions	Total emissions (tCO ₂ e) / FTE	10,88	-6,1%	-16,3%
	Total emissions of auditors traveling (tCO ₂ e)/ FTE	1,13	-28,5%	-41,1%
	Total emissions of ECA car fleet (tCO ₂ e) / car	3,7	-62,4%	-62,2%

The results of 2014 and 2016 have been recalculated to take into account the same hypothesis and perimeter as in 2019.

In 2019, the Court has taken the following measures to reduce its emissions:

- The new teleworking scheme came into force on 1 June 2019;
- In order to limit travel, the Court is continuously promoting videoconferencing. In 2019, remote meetings increased by 10 % compared to the previous year;
- The promotion of car sharing and the shuttle system to reduce the use of private cars for missions in Brussels, resulting in a decrease in the use of private cars by 25.5 % compared to 2016.

Our strategic plan, actions and results are summarised in the environmental statement that [is published every year on our web site](#).

Digitalisation and Cybersecurity:

66. What steps has the ECA taken towards improving digitalisation and cybersecurity of the institution in 2019?

Digitalisation

In spring 2019, the ECA set up a Digital Steering Committee at the senior management level with the aim to move forward with the Digital transformation of the audit under an initiative called “ECA audit goes digital”. This initiative places digitalisation at strategic level, as a logical complement to the activities of the ECA lab, started in 2017, on the digital transformation of audit. In this direction and in partnership with audit chambers, a pilot to automate the financial audit of the Executive Agencies was launched. After a first phase of experimentation, and identification of tools and procedures, the implementation started in September 2019. The pilot continued in 2020, the objective being to use traditional and digital tools in parallel to validate the results.

The ECALab continues making progress in exploring technologies such as text mining, artificial intelligence, process mining etc., and in providing services for data led audit. In 2019, the ECALab supported 10 audit tasks, including a pilot on using big data for performance audit.

Regarding the digitalisation of the workplace, ECA has a long tradition on promoting mobility (remote access, mobile devices, wifi). During 2019, an ambitious technological programme has been implemented and completed in order to provide devices and systems that permit teleworking, teleconferencing and mobile work, to all ECA staff on a secure manner. This initiative has proven to be very successful during the pandemic where we could have the full ECA staff working from home since the first day.

A major milestone has been achieved in the move to Cloud-based services with the generalisation of an easy to use system for all kinds of end user requests (IT, HR, facilities, security, etc.), and electronic workflows. The system can be accessible from any type of device.

The ECA Decision No 6-2019 on the open data policy and the reuse of documents was published in April and the process of delivering our data is being set up in cooperation with the Publications Office and the ECA publications team.

In July 2019, the 2nd Summer School in public auditing and accountability took place in Pisa under the theme “Digital Transformation of Audit”.

A fruitful partnership with the ECA communication team has been rewarded with the successful delivery of the new corporate intranet of the institution, once again, accessible from any device.

Cyber-security

ECA adopted a Cyber-security Action Plan in mid-2018, which compiles a number of improvement actions that aim at mitigating the main risks identified. The cyber-security action plan has a three-year timeframe and is therefore underway. Some of the envisaged measures are:

- Improved process for more effective continuous vulnerability assessment and remediation;
- Enhanced security monitoring;
- Improved protection against malware, both at network perimeter and at endpoint level;
- Security awareness raising;
- Secure mobile access to cloud services;
- Hardening of IT assets configuration;
- Review of the information security governance.

During 2019 the following objectives were achieved: a more effective and regular remediation of software vulnerabilities, the prevention of unauthorised access

to cloud services, the review of the information security governance and the improvement of our security monitoring capabilities.

Most of the improvement actions are the result of the ECA's own initiative, though the ECA leverages as well the cyber-security services and infrastructure provided by the CERT-EU to its constituents to implement some of the controls detailed in the plan.

Cyber-security awareness raising has been achieved through a variety of initiatives addressed either to the whole ECA population or to specific target audiences (Cabinets, newcomers, physical security team, IT staff, etc.). Some of the security awareness initiatives were agreed and coordinated at inter-institutional level within the framework of the Inter-institutional Committee for Digital Transformation.

67. How much was invested in IT projects and equipment in comparison with 2018?

The total IT budget in 2019 was lower compared to 2018 by 7.15 % (623 000 €). This reflects also in comparison of the investments in equipment, that dropped in 2019 by 13.7 % (-102 000 €), and in IT projects, decline of 19.4 % (-238 000 €).

The information per budget line is presented in the following table.

IT Budget	2018	2019	Variation
Hardware and Software	2 365 000 €	2 325 000 €	-1,69 %
IT Services	6 083 000 €	5 417 000 €	-10,95 %
Telecommunications	260 000 €	343 000 €	31,92 %
Total	8 708 000 €	8 085 000 €	-7,15 %

Note: The year refers to the year of the Commitment; some equipment was ordered at the end of 2018 and implemented during 2019.

68. What has been done to improve digital communication to the public and the use of free open-source self-hosted social network platforms?

Our main social media channels are Twitter, LinkedIn, Facebook and Instagram. None of them are free open-source self-hosted social network platforms.

As member of the Inter-institutional Online Communications Committee (IOCC) – social media working group, we participated in discussions related to the setup of Smarp among institutions' staff or considered the options for the use of TikTok and other platforms. So far, however, none of these are used by us for communication purposes.

69. Has ECA considered the use of open-source technology, using software and hardware in order to prevent vendor lock-in, retain control over its own technical systems, provide stronger safeguards for user's privacy and data protection, increase security and transparency for the public? What measures have been taken in this regard?

ECA IT systems are based on solid architectural principles that take into account a cost / benefit approach in accordance to mainstream technologies procured inter-institutionally. Open source technologies are used at ECA following those principles.

Contractor	Type of contract	Subject of contract	Procedure followed	Amount in €	Num. of applicants
LOW VALUE					
De Raat Security Products NV	Direct supply contract (in form of Purchase Order)	Fourniture d'armoires de sécurité pour le stockage de documents classifiés et d'armoires avec protection anti-feu pour le stockage de documents en papier et d'autres PN 671 Lot 1A	Low value negotiated procedure	9 564,00 €	3 (three)
Beaumont BV	Direct supply contract (in form of Purchase Order)	Fourniture d'armoires de sécurité pour le stockage de documents classifiés et d'armoires avec protection anti-feu pour le stockage de documents en papier et d'autres PN 671 Lot 1B et 2	Low value negotiated procedure	8 350,00 €	3 (three)
Vincotte NV/SA	Service contract	External audit services of the environmental management system of the European Court of Auditors according to ISO 14001 and EMAS PN 685	Low value negotiated procedure	17 974,00 €	1 (one)
IFACI France	Direct service contract	External Quality Assessment of the IAS PN 669	Low value negotiated procedure	20 800,00 €	5 (five)
Dentons Europe LLP, München	Direct service contract	Expertise on control of state aid for financial institutions PN 689	Low value negotiated procedure	25 000,00 €	1 (one)
Elude Media SARL	Service contract	Formation imagerie radioscopique pour agents de sécurité PN 682	Low value negotiated procedure	29 200,00 €	2 (two)
DIGENTO GBR	Direct service contract (in form of Purchase Order)	Supply of different subscriptions for electronic dictionaries, specialised databases on linguistic and terminological issues and encyclopaedias AMI 676 - ITT1, ITT2, ITT3, ITT4	Procedure involving a call for expression of interest (AMI 676)	57 747,18 €	2 (two)
LM Tietopalvelut Oy	Direct service contract (in form of Purchase Order)	Supply of different subscriptions for electronic dictionaries, specialised databases on linguistic and terminological issues and encyclopaedias AMI 676 - ITT3	Procedure involving a call for expression of interest (AMI 676)	9 288,91 €	2 (two)
LM Tietopalvelut Oy	Direct service contract (in form of Purchase Order)	Supply of different subscriptions AMI 625 - ITT 9 and 12	Procedure involving a call for expression of interest (AMI 625)	14 422,33 €	4 (four)
Galda & Leuchter Scientific Booksellers GmbH	Direct service contract (in form of Purchase Order)	Supply of different subscriptions AMI 625 - ITT 12	Procedure involving a call for expression of interest (AMI 625)	18 012,00 €	4 (four)
GOETHE+ SCHWEITZER GmbH	Direct service contract (in form of Purchase Order)	Supply of different subscriptions AMI 625 - ITT 3, 6, 7, 10 and 12	Procedure involving a call for expression of interest (AMI 625)	23 797,07 €	4 (four)

EBSCO INFORMATION SERVICES B.V.	Direct service contract (in form of Purchase Order)	Supply of different subscriptions AMI 625 - ITT 3, 5, 11 and 12	Procedure involving a call for expression of interest (AMI 625)	32 350,30 €	4 (four)
Agence Europe SA	Direct service contract (in form of Purchase Order)	Subscription to Agence Europe Daily Biuletin 2019	Negotiated procedure without prior publication of a contract notice (point 11.1 b of Annex I to the FR)	29 900,00 €	1 (one)
DIGENTO GBR	Direct service contract (in form of Purchase Order)	Subscription to PressReader 2019 PN 683	Negotiated procedure without prior publication of a contract notice (point 11.1 b of Annex I to the FR)	19 000,00 €	1 (one)
Informa UK Limited	Direct service contract (in form of Purchase Order)	Subscription to Agra Site Licence Bundle Renewal 2019 (14.01.2019-13.01.2020) PN 686	Negotiated procedure without prior publication of a contract notice (point 11.1 b of Annex I to the FR)	28 622,50 €	1 (one)
Politico	Direct service contract (in form of Purchase Order)	Subscription to Politico Pro Renewal 2019/2020 (01.06.2019 - 31.05.2020) PN 690	Negotiated procedure without prior publication of a contract notice (point 11.1 b of Annex I to the FR)	26 517,00 €	1 (one)
FACTIVA LIMITED	Direct service contract (in form of Purchase Order)	Subscription to Faktiva - Renewal 2019/2020 (01.09.2019 - 30.08.2020) PN 698	Negotiated procedure without prior publication of a contract notice (point 11.1 b of Annex I to the FR)	17 832,00 €	1 (one)
EBSCO INFORMATION SERVICES B.V.	Direct service contract (in form of Purchase Order)	Subscription to EBSCO 2020 (01.01.2020 - 31.12.2020) PN 709	Negotiated procedure without prior publication of a contract notice (point 11.1 b of Annex I to the FR)	23 892,00 €	1 (one)
AGENCE EUROPE SA	Direct service contract (in form of Purchase Order)	Subscription to Agence Europe Daily Biuletin 2020 (01.01.2020 - 31.12.2020) PN 710	Negotiated procedure without prior publication of a contract notice (point 11.1 b of Annex I to the FR)	29 900,00 €	1 (one)
IMF Academy	Direct service contract (in form of Purchase Order)	CFE (Certified Fraud Examiners) Exam Review Training PN 705	Negotiated procedure without prior publication of a contract notice (point 11.1 b of Annex I to the FR)	37 500,00 €	1 (one)
				479 669,29 €	
MIDDLE VALUE					
D3 Coordination S.A.	Service contract (692)	Missions de coordination sécurité et santé	Open procedure Art. 164 1 a) of FR	105 315,00 €	six (6)
				105 315,00 €	
VALUE ABOVE DIRECTIVE					
SCHINDLER Sàrl	Works contract (699)	Entretien, dépannage et fourniture d'installations de levage, de portes et de barrières	Open procedure Art. 164 1 a) of FR	513 567,00 €	2 (two)
Laboratoires Réunis Luxembourg SA	Service contract (673)	Medical analysis laboratory services	Competitive procedure with negotiation Art. 164 1 f) of FR	313 377,00 €	3 (three)

Blanchisserie Maxima M Simon François	Concession contract (668) No impact on Court's budget - No financial compensation from Court's budget - Contract financed by Court's staff	Operation of a dry cleaning and laundry depot	Competitive procedure with negotiation Art. 164 1 f) of FR No impact on Court's budget	197 966,00 €	2 (two)
Socom S.A.	Works contract (675 Lot 1))	Maintenance of installations and electrical, HVAC and sanitary works in the buildings of the European Court of Auditors Lot 1 - Maintenance of the installations and electrical works	Open procedure Art. 164 1 a) of FR	3 984 999,26 €	5 (five)
a+p kieffer omnitec Sàrl	Works contract (675 Lot 2)	Lot 2 - Maintenance of the installations and HVAC and sanitary works	Open procedure Art. 164 1 a) of FR	5 600 450,93 €	5 (five)
				10 610 360,19 €	
TOTAL VALUE				11 195 344,48 €	
WITHOUT Concession				197 966,00 €	
				10 997 378,48 €	