

EN

2019

Social Balance Sheet

as at 31 December 2019



EUROPEAN
COURT
OF AUDITORS

Contents

	Paragraph
Introduction	01
The Court's staff	02-10
Establishment plan and allocation of posts	02
Other staff	03-04
Vacant posts	05
Gender balance	06-09
Nationality	10
Recruitment, mobility and staff departures	11-16
Recruitment	11-12
Internal mobility	13
Interinstitutional mobility	14-15
Staff departures	16
Careers	17-24
Age profile	17-19
Grade profile	20
Certification procedure	21
Performance appraisal system (COMPASS)	22
Promotions	23
Appointments of Principal Managers and Directors	24
Working environment	25-36
Part-time work	25
Flexible working arrangements	26
Services for staff	27-28
Dialogue with staff	29

Absences due to illness	30-32
Complaints and legal action	33-36
Human resources development	37-46
Professional training	37-46

Introduction

01 This social balance sheet presents the staffing situation at the European Court of Auditors as at 31 December 2019. It comprises a statistical review of the Court's staff, a study of their working conditions, and other issues related to human resources management.

The Court's staff

Establishment plan and allocation of posts

02 The Court's establishment plan, as included in the 2019 budget¹, contained 853 permanent and temporary posts for all function groups combined. *Table 1* shows the trend in the allocation of these posts in the 2015-2019 period:

**Table 1 – ECA establishment plan 2015-2019
(permanent and temporary posts)**

	2015		2016		2017		2018		2019	
Presidency	41	4.7 %	49	5.7 %	43	5.0 %	48	5.6 %	50	5.9 %
Audit chambers	562	64.4 %	553	64.2 %	548	64.2 %	541	63.4 %	534	62.6 %
Translation	136	15.6 %	137	15.9 %	138	16.2 %	135	15.8 %	134	15.7 %
Administrative support	133	15.3 %	123	14.3 %	124	14.5 %	129	15.1 %	135	15.8 %
Total	872	100 %	862	100 %	853	100 %	853	100 %	853	100 %

¹ See Official Journal L 67/2045 of 7 March 2019, Section 5 <https://eur-lex.europa.eu/budget/data/General/2019/en/SEC05.pdf>

Other staff

03 In addition to officials and temporary staff, the Court also employed the following staff as at 31 December 2019:

- (a) 27 Members;
- (b) 16 seconded national experts;
- (c) 76 contract staff, including:
 - (i) 43 in function group I, assigned to driving, security and technical tasks², and
 - (ii) 33 in function groups II-IV, assigned mainly to secretarial and assistant tasks, the Young Graduate Programme in audit, and translation³;

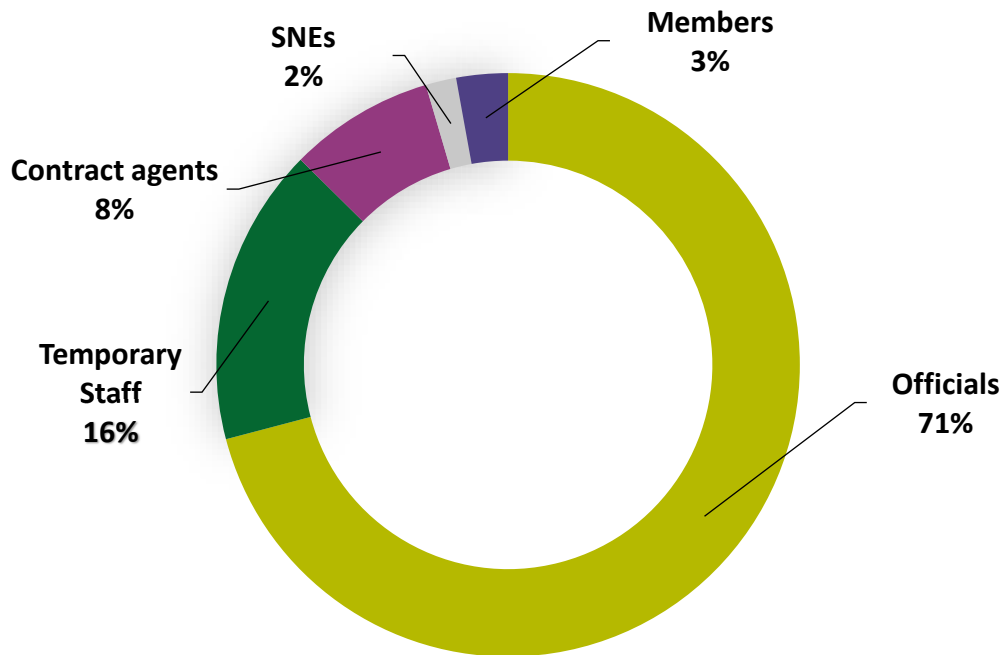
In addition, 86 trainees worked at the Court during 2019. Of these, 29 worked the full year (including 5 from Supreme Audit Institutions (SAIs) in accession and candidate countries) while 57 trainees (including 10 from SAIs in accession and candidate countries) worked at the Court during 2019, but had already left by 31 December 2019.

04 *Figure 1* shows the breakdown by contract type (officials, temporary and contract staff, national experts, and trainees) of staff working at the Court.

² In accordance with Article 3(a) of the Conditions of Employment of Other Servants of the European Union (CEOS).

³ In accordance with Article 3(b) CEOS.

Figure 1 – Workforce by type of contract at 31.12.2019



Vacant posts

05 As at 31 December 2019, 25 (2.93%) of the 853 permanent and temporary posts at the Court were vacant and available for recruitment, compared to the vacancy rate of 19 (2.23%) of 853 at 31 December 2018. The majority of the 25 vacant posts have been set aside for recruitment under the ASPIRE programme.

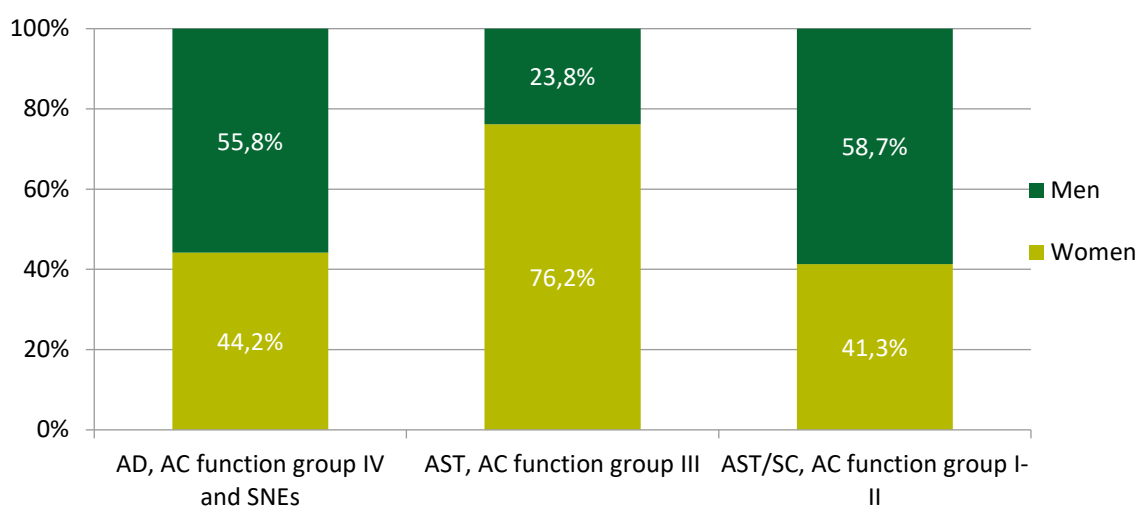
Gender balance

06 As at 31 December 2019, there were 482 women employed at the Court, out of the 945 staff (853 officials and temporary staff, 76 contract staff and 16 seconded national experts) in active service. The gender balance at the Court has remained stable over the last five years, as shown in [Table 2](#):

Table 2 – Gender balance at the ECA, 2015-2019

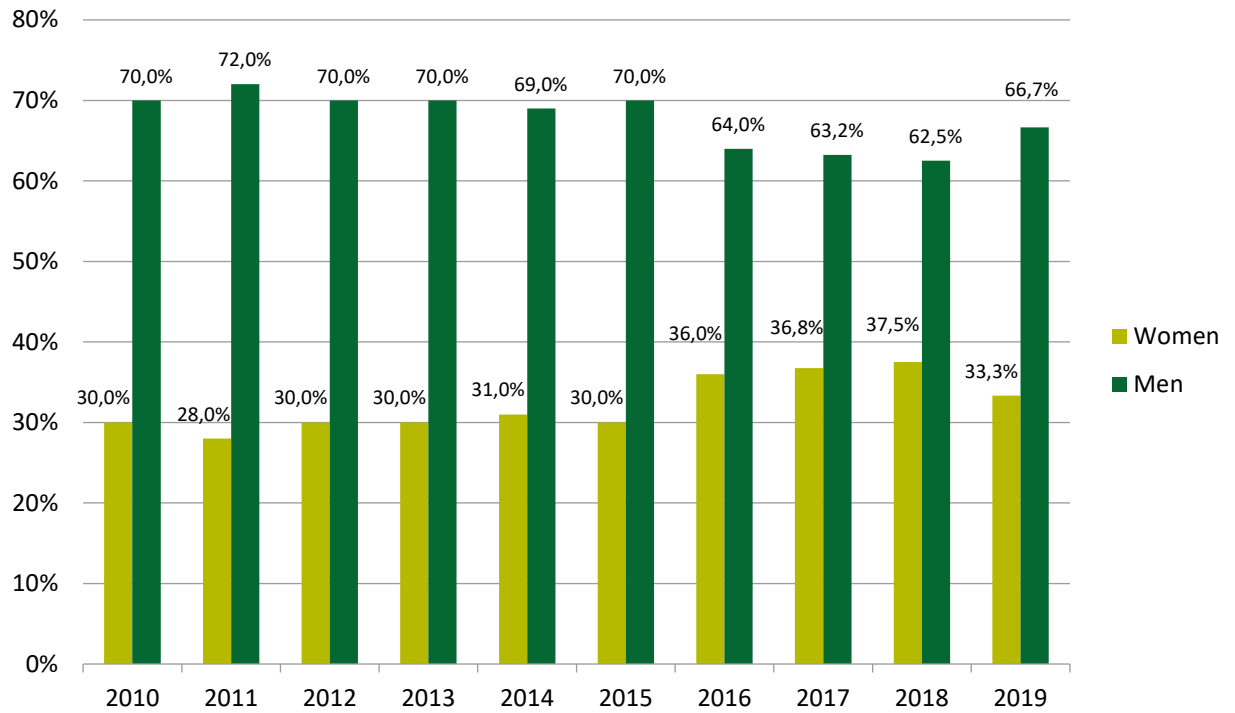
	2015	2016	2017	2018	2019
Men	51 %	50 %	49 %	49 %	49 %
Women	49 %	50 %	51 %	51 %	51 %

07 *Figure 2* shows the gender balance at the Court by function group. The proportion of women in function group AD or the equivalent has been increasing over the years (from 39% in 2010 to slightly more than 44% in 2019) as more women have been recruited following AD competitions.

Figure 2 – Gender balance by function group of all staff at 31.12.2019

08 *Figure 3* shows the gender breakdown at management level (principal managers and directors). Women represent 33.3% of all management staff. The proportion of women at management level in audit remains lower than in administration, but there have been improvements as a result of the 2015 reform of the Court and the ECA's Equal Opportunities Policy – Action Plan 2018-2020. In the audit chambers, there is one female director and 29% of principal managers are women, compared to 9.1% in 2015 and 25% in 2017. In the Secretariat-General, two directors out of three were women (one of them retired in the course of the year and the selection procedure for her replacement should be completed in 2020), as were 47% of the principal managers.

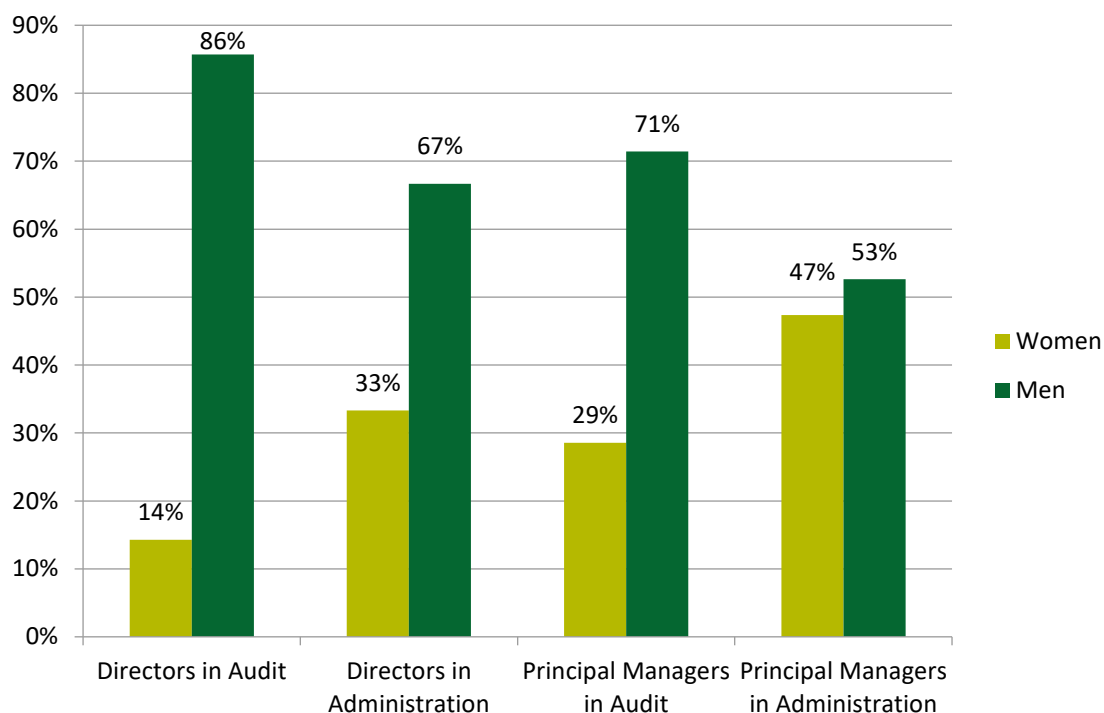
Figure 3 – Gender balance at management level 2010-2019



09 *Figure 4* shows the gender breakdown at management level by type of managers (in audit⁴ and in administration).

⁴ Including the Presidency.

Figure 4 – Gender balance at management level at 31.12.2019, breakdown by type of managers



Nationality

10 The table below shows the breakdown by nationality and contract type of staff working at the Court as at 31 December 2019. The second table shows the nationality and gender balance at management level.

Table 3 – Breakdown by nationality and contract type

	Officials	Temporary staff	Contract staff	SNEs	Total staff
AUT	8	3	1	1	13
BEL	47	7	6		60
BGR	23	6	1		30
CYP	4	1			5
CZE	24	5			29
DEU	66	6	6	1	79
DNK	6	2			8
ESP	48	10	3	1	62
EST	9	3	2		14
FIN	17	5	1		23

	Officials	Temporary staff	Contract staff	SNEs	Total staff
	FRA	91	19	20	1
GBR	25	5			30
GRC	32	6	4	1	43
HRV	4	4	1	2	11
HUN	22	6	2		30
IRL	5	5			10
ITA	52	6	9		67
LTU	12	7	1	1	21
LUX	4	4	4		12
LVA	10	5	1		16
MLT	4	7			11
NLD	11	1			12
POL	48	8	1	1	58
PRT	26	7	9	1	43
ROU	41	6	2	2	51
SVK	9	3		2	14
SVN	7	5	4		16
SWE	15	4			19
Total	670	156	75	16	918

Table 4

	Principal				Total
	Directors		Managers		
	Women	Men	Women	Men	
AUT		1	1		2
BEL		1	1	1	3
BGR			1		1
CZE				2	2
DEU		1	4	3	8
DNK				1	1
ESP	1	1	1	4	7
EST				1	1
FIN			1		1
FRA				4	4
GBR		2		4	6

	Principal				Total
	Directors		Managers		
	Women	Men	Women	Men	
GRC	1	1	1	1	4
HRV				1	1
HUN			1		1
IRL				2	2
ITA			2	2	4
NLD			1	1	2
POL		1	1	1	3
PRT			1	1	2
ROU			1		1
SVK				1	1
Grand Total	2	8	17	30	57

Recruitment, mobility and staff departures

Recruitment

11 In 2019, the Court recruited 77 employees: 17 officials, 33 temporary staff (eight of whom left before 31.12.2019), 21 contract staff (two of whom left before 31.12.2019), and six seconded national experts. Six officials were recruited via EPSO competitions. 48 of the 77 staff recruited were women (62%) and 25 nationalities were represented.

12 The table below shows the breakdown by nationality of the new recruits.

Table 5 – Nationality of new recruits

	Contract staff	Officials	Seconded		Total
			National Experts	Temporary staff	
AUT				1	1
BEL	2	7			9
BGR	1			2	3
CZE				2	2
CYP		1		1	2
DEU	3	1		1	5
ESP	2	1		2	5
EST	1				1
FIN		1	1		2
FRA	2	1	1	4	8
GRC				2	2
HRV	1		1	3	5
HUN	1				1
IRL				1	1
ITA	5			3	8
LTU	1	1		1	3
LVA			1	1	2
MLT				1	1
NDL		1			1
POL		1		1	2
PRT	1	1	1	1	4
ROU		1		4	5
SVK			1		1
SVN	1			1	2
SWE				1	1
Total	21	17	6	33	77

Internal mobility

13 During the year, 33 staff members transferred to another department within the Court.

Interinstitutional mobility

14 In 2019, 18 officials (12 ADs and 6 ASTs) transferred to other institutions. Most went to the Commission (13).

15 Eleven officials from other institutions (8 ADs and 3 ASTs) transferred to the Court, including two transfer nominations (from an EPSO list).

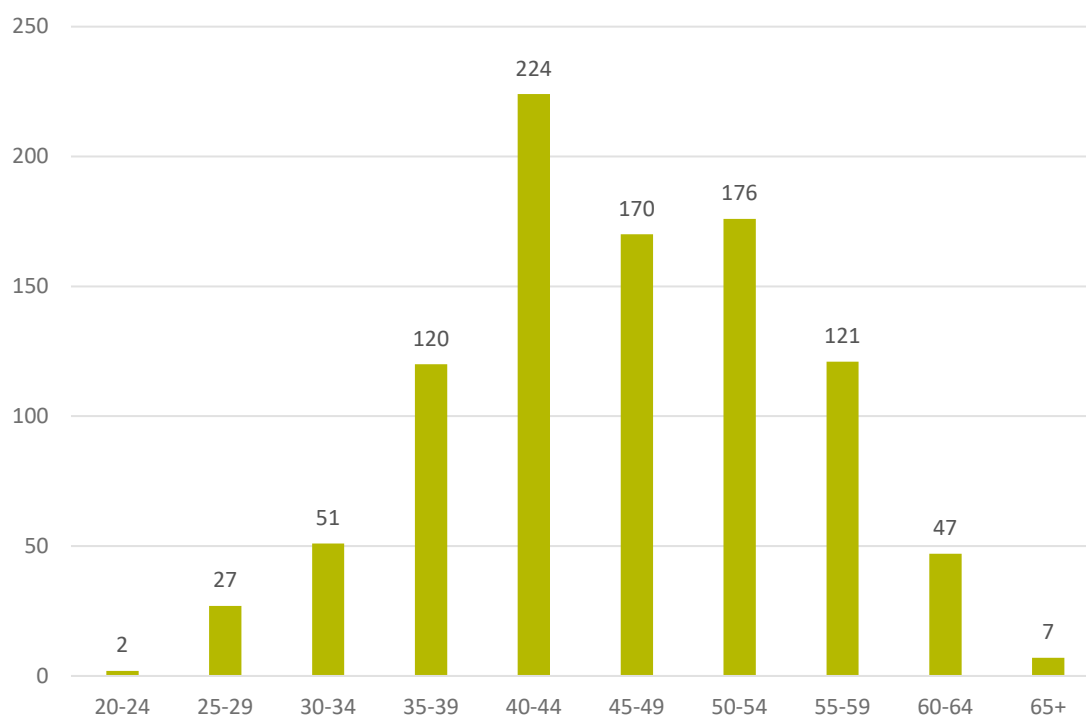
Staff departures

16 In addition to the 18 staff members who transferred to other institutions, 21 retired during the year, three resigned, one was dismissed, five reached the end of their contracts, and one passed away.

Careers

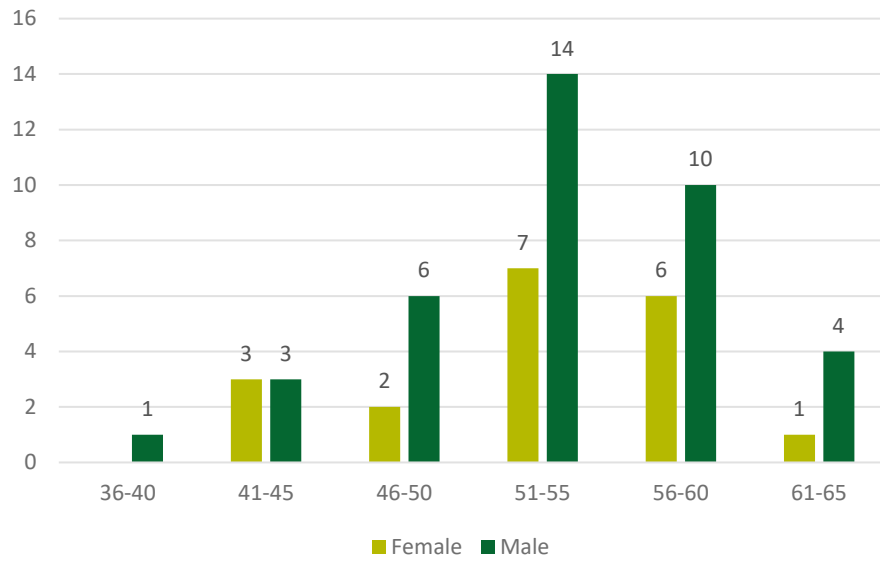
Age profile

17 The age profile ([Figure 5](#)) of the 945 staff in active service at the Court as at 31 December 2019 shows that 45% of staff members are aged 44 or under.

Figure 5 – Age profile of all staff at 31.12.2019

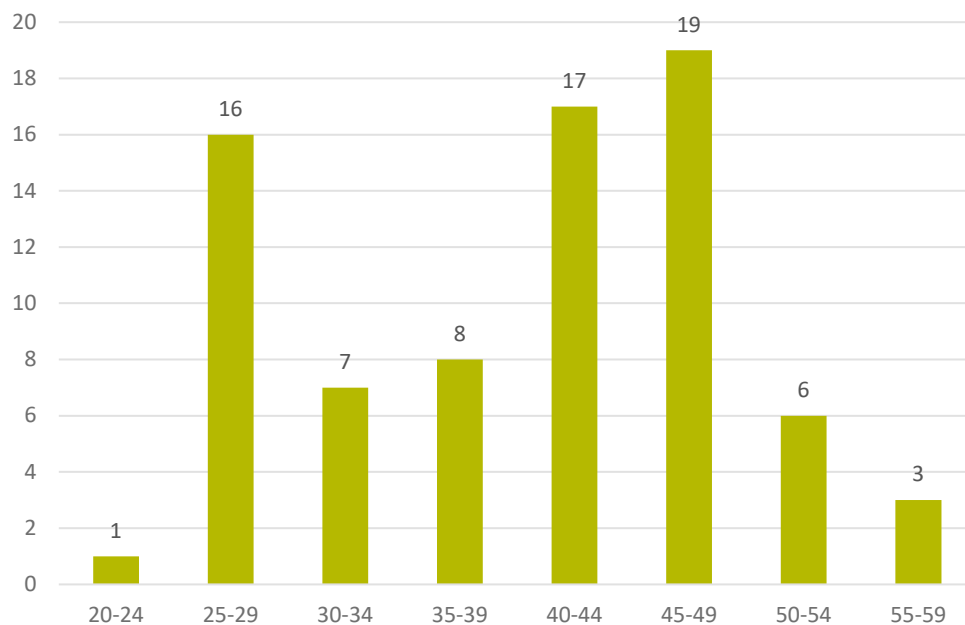
18 21 (30 in 2018) of the 57 directors and principal managers of the ECA were over 55 in 2019, including five (10 in 2018) who were over 60 ([Figure 6](#)). This will lead to a renewal of senior and middle management over the next 5-10 years. It also shows a trend towards a younger managerial population at the ECA.

Figure 6 – Breakdown of ECA managers by age and gender at 31.12.2019



19 The age profile ([Figure 7](#)) of the 77 new employees recruited in 2019 shows that 88% of them are aged 49 or under.

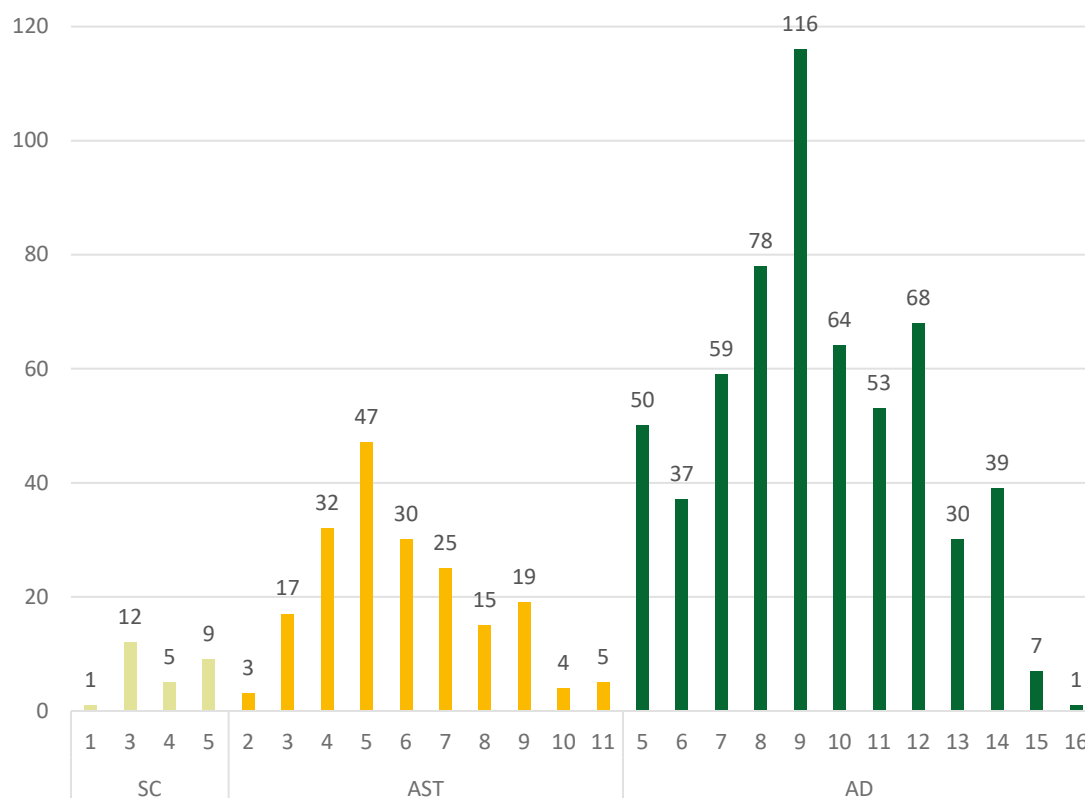
Figure 7 – Age profile of employees recruited in 2019



Grade profile

20 As [Figure 8](#) shows, 56 % of AD staff are in grades AD 5 to AD 9, demonstrating the success of the Court’s dynamic recruitment policy.

Figure 8 – Grade profile of officials and temporary staff as at 31.12.2019



Certification procedure⁵

21 In 2019, one official (of the two selected) successfully completed the 2018-2019 certification training process. The other one will re-sit the programme along with three other officials from previous years.

⁵ The rules for the certification procedure are set out in Article 45a of the Staff Regulations.

Performance appraisal system (COMPASS)⁶

22 The appraisal reference period at the Court mirrors the SoA calendar, running from 1 October to 30 September. The appraisal procedure starts in mid-September. No changes were made to the COMPASS decision during 2019 and only minor changes were made to the appraisal form. Several improvements made in the appraisal procedure since 2015 (e.g. automatic validation of self-assessment after the stipulated deadline, simpler rules for dealing with appraisals for absent staff, automatic reminders at different stages of the appraisal period, and strict monitoring of the appraisal procedure timetable) allowed the appraisal procedure to be completed on time. The table below shows the percentage of appraisal reports completed by 09.12.2019.

Table 6 – Appraisal reports – Situation at year end

Stages	2015	2016	2017	2018	2019
Appraisal not started by appraisee	0,4 %	0,0 %	0,26 %	0,13 %	0,0 %
Self-assessment validated by appraisee	1,5 %	0,0 %	0,26 %	0,0 %	0,13 %
Evaluation validated by appraiser	2,0 %	0,5 %	0,0 %	0,0 %	0,0 %
Evaluation validated by reviewing appraiser	6,5 %	5,7 %	7,04 %	0,26 %	0,64 %
Appraisal finished	89,6 %	93,8 %	92,4 %	99,61 %	99,2 %

Promotions⁷

23 In 2019, based on the proposals made by the Joint Committee on Promotions, the Appointing Authority granted a total of 163 promotions, backdated to 1 January 2019. In addition, there were two promotions to AD 13 and two to AD 14.

⁶ Article 43 of the Staff Regulations

⁷ Article 45 of the Staff Regulations.

Appointments of Principal Managers and Directors

24 Three new principal managers (two men and one woman) were appointed in the ECA in 2019.

Working environment

Part-time work

25 In 2019, 101 members of the Court's staff worked part-time, as provided for in Article 55a of the Staff Regulations. The vast majority (82%) of part-time workers were women.

Flexible working arrangements

26 The homeworking scheme for translators was still open during 2019, and the teleworking pilot project was extended until the end of May. As from 1 June 2019, the new decision on teleworking came into force, giving the possibility to almost all staff to also telework on a structural basis. 534 staff members (236 in 2018) used occasional teleworking in 2019, totalling 4345 teleworking days (1314 in 2018), i.e. an average of 8.1 days per staff member using the scheme (5.6 in 2018). 83 staff members used structural teleworking in 2019, totalling 2833 teleworking days, i.e. an average of 34.1 days per staff member using the scheme. Moreover, a new decision on working time came into force on 1 March 2019 changing the acquisition segments⁸, the monthly ceiling for compensatory time off during the summer period, the number of hours which can be carried over to the following month and the number of hours credited for travelling time during missions.

⁸ The acquisition segments are the time periods when staff members may work and register hours.

Services for staff

27 As envisaged in the Secretariat-General's 2019 annual work programme, the Directorate of Human Resources, Finance and General Services introduced a series of new procedures and projects designed to support staff, by streamlining administrative processes and continuing with others from previous years:

- 12 new participants were recruited under the ASPIRE programme: seven officials (from the EPSO competition reserve list) and five temporary staff (from the Court's Junior Auditors' selection procedure).
- Fine-tuning of the HR Services online portal for staff, launched in 2018 to facilitate communication and provide better services, continued; the development of new workflows was launched;
- a call for expressions of interest for short-term secondments to Members' private offices was organised with successful results. Ten staff members (9 AD and 1 AST) were seconded to four private offices for four to eight weeks between June and December 2019;
- preparatory work for the introduction of new Sysper modules continued, the timeline for the development of these modules being in the European Commission's hands;
- the HR intranet pages were updated and migrated to the Court's new intranet environment;
- the new teleworking and work-time arrangements entered into force;
- a staff survey for the mapping of existing skills and competencies of ECA staff was carried out (as part of the HR component of the Foresight for the ECA project), and the results were imported into the new Who's Who section of the new intranet;
- the Secretariat-General also implemented changes to, and monitored, the contracts for a number of services (canteen, official cars, laundry and dry-cleaning services, and express courier).

28 The Directorate also continued to promote equal opportunities in all recruitment procedures and career development, and participated in the Joint Committee on Equal Opportunities (COPEC) and interinstitutional fora. A new action plan for 2018-2020 on Equal Opportunities was adopted in 2018 to ensure that everyone at the Court enjoyed equal opportunities to use their talents and develop their potential. Late 2019

a new working group was set up with a mandate to define “dignity at work” and to suggest – if needed – actions to further improve the Court’s policies in this area. The working group will continue its work in 2020. In addition, an Equal Opportunities Officer was appointed to support the ECA in defining, implementing, monitoring and reporting on the ECA’s EO measures and cooperating with internal and external stakeholder.

Dialogue with staff

29 As required by the Staff Regulations, the Staff Committee was consulted on a regular basis about draft decisions that had implications for staff. Formal meetings were organised on a monthly basis, where fruitful exchanges with staff representatives took place. In addition to these formal consultations, the Secretariat-General remained in close contact with the Staff Committee on many issues.

Absences due to illness

30 Absences due to illness are calculated in calendar days, which means that if a staff member is absent from Wednesday to Monday included, this will be counted as six days. Any absence longer than three calendar days must be justified by a medical certificate.

31 In 2019, absences due to illness amounted to 10.2 days (11.1 in 2018) per staff member. This figure falls to 9.4 days (9 in 2018) if the three staff members (seven in 2018) absent due to long-term illness (more than 200 days over the year) are not included.

32 Of these 9.4 days per staff member, absences without a certificate accounted for 1.6 days (same as 2018) and absences with a certificate for 7.8 days (7.4 in 2018).

Complaints and legal action

33 Eight complaints were lodged based on article 90(2) of the Staff Regulations: two against a decision resulting from a selection procedure (call for expressions of interest for temporary agent auditor), one annulment appeal, two against the ECA in the context of the promotion exercise, two against the PMO related to financial rights, and one against a dismissal.

34 Two formal complaints of harassment were lodged in accordance with Court Decision No 26-2017.

35 There was one judgment of the General Court regarding a promotion and one order regarding taxation of costs.

36 Two disciplinary proceedings were launched.

Human resources development

Professional training

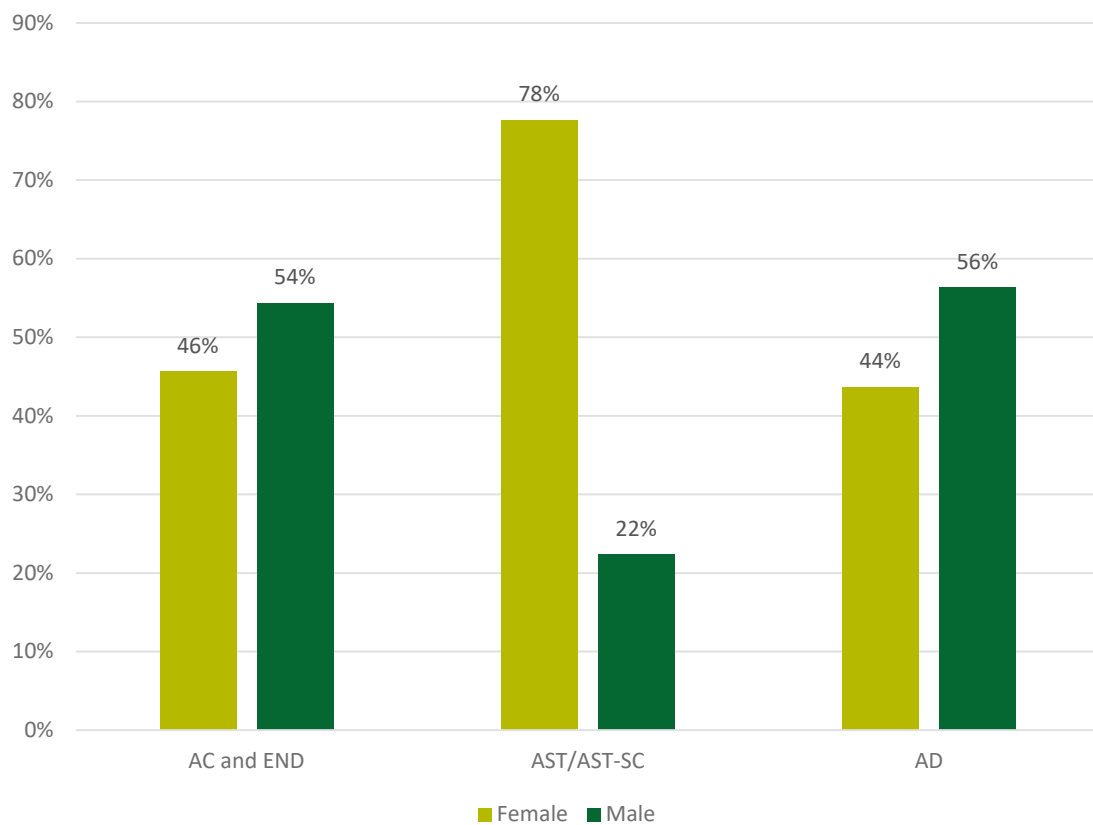
37 The Court supports the continuous professional development of its staff through the courses it offers, and through financial support for staff attending external training and programmes for acquiring or maintaining professional qualifications and diplomas in areas relevant to the Court's mission.

38 In accordance with the recommendations issued by the International Federation of Accountants, the Court aims to provide an annual average of five days of professional training (language courses excluded) to its auditors. In 2019, it exceeded this target, with 7.5 days of professional training per auditor (as opposed to 6.9 days in 2018). For all other staff, the Court aims to provide an average of two days of non-language professional training per staff member per year. In 2019, it met this target, providing 3.6 days on average (3.1 days in 2018).

39 An important development concerns the distribution of training days across auditors. Thus, the percentage of auditors who have followed at least five days of non-language training increased from 56.47 % in 2018 to 59.33 % in 2019. Even more significantly, the percentage of non-auditors who followed at least two days of non-language training increased from 48.84 % in 2018 to 57.63 % in 2019. In 2019, the Court took several measures aimed at facilitating the study of languages, including Luxembourgish, the language of our host country. In agreement with the European Commission, it organised six intensive summer courses and two autumn Luxembourgish courses for beginners at its premises in Kirchberg.

40 *Figure 9* shows the breakdown of training days (excluding language training days) by staff category:

Figure 9 – Percentage of training days (excl. language) per gender and staff category in 2019



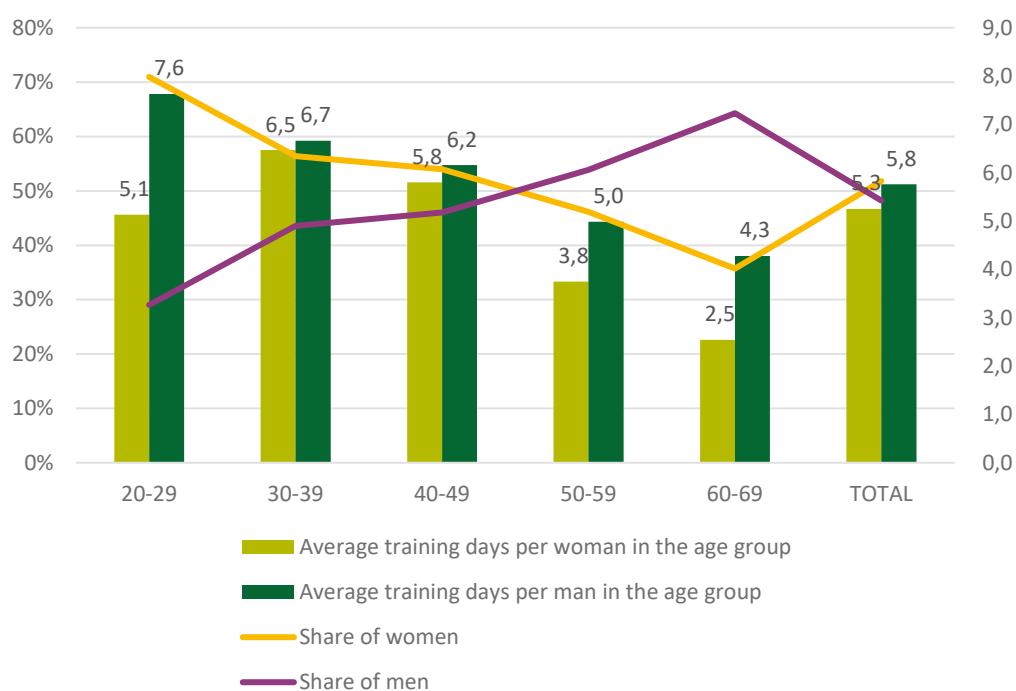
41 *Figure 10* shows the breakdown by age group and gives the average number of training days per staff in the age group.

Figure 10 – Breakdown of number of training days per staff in the age group in 2019



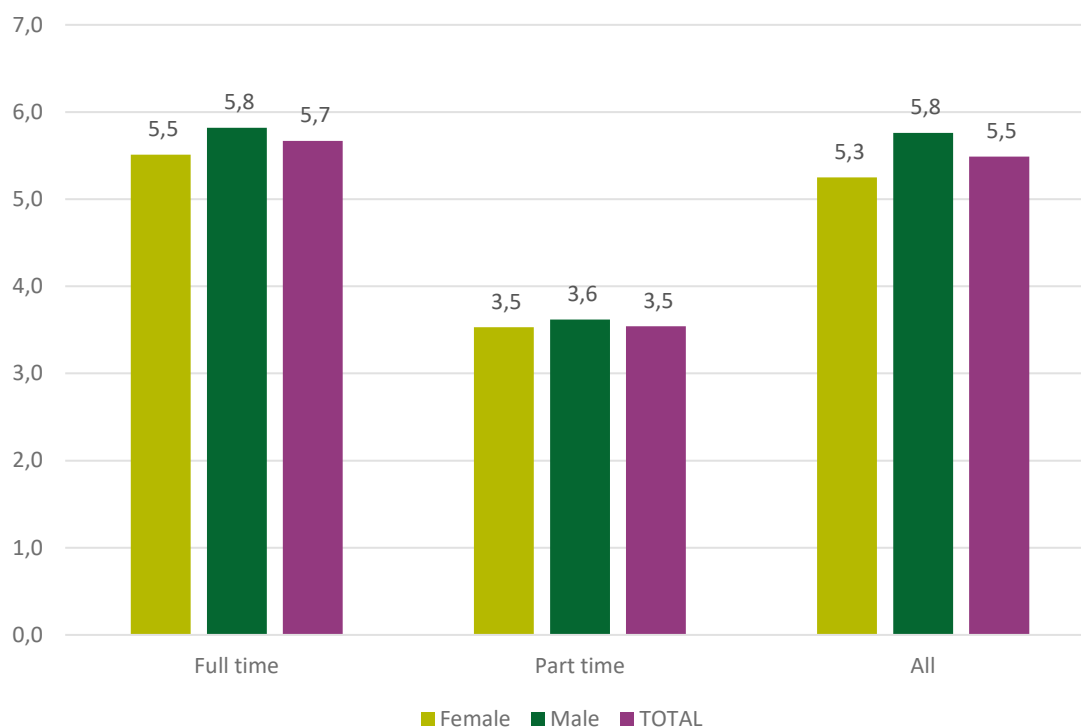
42 Figure 11 shows the average number of training days by gender and age group:

Figure 11 – Average number of training days by gender in the age group in 2019



43 Figure 12 shows the average number of training days by gender and working pattern (full time and part time):

Figure 12 – Average number of training days by gender and working pattern in 2019



44 The range of training offered was significantly enriched and covered a large number of courses, conferences, workshops and presentations. The Training Day was a success, with around 600 staff members attending. In cooperation with the European School of Administration, the Court organised soft-skills and wellbeing courses. A Leadership Development Programme was introduced, consisting of training, coaching and mentoring for staff members willing to enhance their leadership skills. In 2019 seven “Performance Recognition Awards” were granted to staff in non-management positions, allowing them to attend specific training outside the Court. A number of courses were organised for the groups of career counsellors, mentors and internal facilitators.

45 In line with the ECA’s Action Plan on Equal Opportunities, compulsory courses for managers were organised along the lines of the Guide promoting Equal Opportunities. A pool of internal trainers was created in 2019 to give compulsory training on

unconscious bias for members of selection panels. The ECA's Disability Equality Facilitator, who had obtained certification in 2018, started organising awareness workshops on this topic in 2019.

46 In 2019, the Court engaged in an enhanced dialogue with its staff, through workshops, information sessions, away days and communication actions.