



EUROPEAN
COURT
OF AUDITORS

ECA SUSTAINABILITY REPORT

2021

Contents

Page

FOREWORD BY THE SECRETARY-GENERAL: THE ECA'S SUSTAINABILITY REPORT	5
INTRODUCTION: REPORTING PRINCIPLES	7
GENERAL DISCLOSURES	10
Organisational Profile	11
Strategy	14
Ethics and integrity	15
Governance	18
Stakeholder engagement	21
Reporting practice	23
Management Approach	23
ECONOMIC STANDARDS	24
Economic Performance	25
Labour market presence	25
Indirect Economic Impacts	27
Procurement Practices	30
Anti-corruption	30
ENVIRONMENTAL STANDARDS	33
Energy	34
Water and Effluents	35
Biodiversity	35
Emissions	36
Waste	36
Environmental Compliance	37
Supplier Environmental Assessment	38

SOCIAL STANDARDS	39
Employment	40
Labour/Management Relations	41
Occupational Health and Safety	42
Training and Education	46
Diversity and Equal Opportunity	48
Non-discrimination	49
Freedom of association and collective bargaining	49
Child labour, forced or compulsory labour, rights of indigenous peoples	49
Security Practices	50
Human Rights Assessment	50
Local Communities	50
Supplier Social Assessment	50
Public Policy	51
Customer Health and Safety	51
Socioeconomic Compliance	51
ANNEX	52

2021 ECA College



From left to right, and top to bottom: Mr Opiola, Ms Elvinger, Mr Cazala, Ms Berger, Mr Ştefan, Mr Takkula, Ms Lindström, Ms Gáll-Pelcz, Mr Murphy, Ms Turtelboom, Ms Maletić, Mr Brincat, Mr Kozlov, Mr Jereb, Ms Jakobsen, Mr Gregor, Mr Šadžius, Mr Parts, Ms Ivanova, Mr Russo, Mr Balko, Mr Lehne, Mr Lazarou, Mr Tomé Muguruza, and Mr Milionis.

FOREWORD BY THE SECRETARY-GENERAL: THE ECA'S SUSTAINABILITY REPORT

The basic objective of corporate responsibility is to ensure that the activities of an organisation have a positive impact on society, the environment and the economy. These are the three basic pillars on which corporate responsibility, or sustainability, operates.

Sustainability therefore addresses the ethics of an organisation's activities, and how it operates in a way that is viable over the long term. These two factors – ethics and long-term viability – are intrinsically linked, because an organisation that damages the systems on which it depends will ultimately become unsustainable.

In January 2021, I announced the priorities for 2021-2025, with sustainability as one of the key values guiding the mission of the Secretariat-General. Today, I am pleased to present our first report on the sustainability of the European Court of Auditors.

Sustainability reporting is the practice of measuring, disclosing and being accountable to internal and external stakeholders for organisational performance towards the goal of sustainable development. It covers the ways in which an organisation considers sustainability issues across all of its operations, as well as its environmental, social and economic impacts.

This report provides an overview of the economic, environmental and social impacts of our operations in auditing whether EU funds are supporting sustainable and inclusive growth in Europe and across the globe. It also provides information about the impact of our structure and the ways in which we operate administratively in order to pursue this mission.

At the European Court of Auditors we are committed to being a sustainable institution and for several years already we have been gradually deploying efforts to minimise our impact in the environment. Our EMAS certification is tangible proof that our efforts are moving in the right direction.

However, as I already mentioned, sustainability is more than just greening. It is also about economic impact, ethics and governance, respect for laws and regulations and, above all, people. Our staff. At the ECA, we consider our staff to be our most valuable asset, and we implement a whole range of initiatives and actions to optimise staff wellbeing. Continue reading to find out more about our wellbeing initiatives.

This report has been drafted in accordance with the Global Reporting Initiative standards (GRIs), and follows their structure. It is a compliance report, stating facts, and contains information intended for the use of our stakeholders, and in particular for EU citizens, on how our institution behaves from a sustainable point of view. We trust that readers will find the information in this report both interesting and relevant. We welcome any comments or questions, which should be sent to the following email address: alfonso.delafuente@eca.europa.eu.

For further information on the ECA's activities and audit reports, please visit our website www.eca.europa.eu. You can also:

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- ✓ *Watch our videos on YouTube: **EUAuditorsECA***



Zacharias Koliás
ECA Secretary-General



01.

INTRODUCTION:
**REPORTING
PRINCIPLES**

01 Sustainability reporting is the practice of measuring, disclosing and being accountable to internal and external stakeholders for organisational performance, in the context of moving towards the goal of sustainable development. It covers the way in which an organisation considers the impact of its operations on the three pillars of sustainability: society, the environment, and the economy.

02 Our approach to sustainability reporting is still developing. Our aim is to report according to the EU's sustainability reporting standards, which are currently under development as part of the draft Corporate Sustainability Reporting Directive (CSRD). In the meantime, this our first sustainability report, is a compliance report based on the Global Reporting Initiative¹ (GRI) standards, which describes the efforts that the European Court of Auditors (ECA) is making in order to be a sustainable institution. According to the three pillars of sustainability, it describes the efforts made to address the environmental, social and economic impact of our audit and administrative operations, both internally and externally, i.e. how sustainability issues impact our organisation, strategy and work.

03 The Reporting Principles are fundamental in terms of achieving high quality sustainability reporting. An organisation is required to apply the Reporting Principles if it wants to claim that its sustainability report has been prepared in accordance with the GRI Standards. The Reporting Principles are divided into two groups: principles for defining report content, and principles for defining report quality. These principles were all taken into account when drafting this report.

04 The Reporting Principles for defining report content help organisations to decide what to include in the report. This involves considering the organisation's activities and impacts, and the substantive expectations and interests of its stakeholders. These principles are: stakeholder inclusiveness, sustainability context, materiality, and completeness.

05 Stakeholder inclusiveness means that we shall identify our stakeholders, and explain how we have responded to fulfil their reasonable expectations and interests.

06 To comply with the principle of sustainability context, this report shall present our performance within the wider context of sustainability.

¹ The Global Reporting Initiative is an international not-for-profit organisation. GRI produces free Sustainability Reporting Guidelines to enable companies and organisations to report their economic, environmental, social and governance performance.

07 In sustainability reporting, materiality is the principle that determines which relevant topics are sufficiently important that it is essential to report on them. A combination of both internal and external factors can be taken into consideration when assessing whether or not a topic is deemed to be material. These include the organisation's overall mission and competitive strategy, and any concerns directly expressed by stakeholders.

08 Materiality can also be determined by broader societal expectations, and by the organisation's influence on upstream or downstream entities. Assessments of materiality are also expected to take into account the expectations set out in international standards and agreements with which the organisation is expected to comply.

09 To ensure completeness, the report shall include coverage of material topics and their corresponding boundaries, sufficient to reflect significant economic, environmental, and social impacts, so as to enable stakeholders to assess our performance in the reporting period.

10 The Reporting Principles for defining report quality guide the choices made to ensure the quality of information contained in a sustainability report, including its proper presentation. These principles are accuracy, balance, clarity, comparability, reliability, and timeliness. This report follows the exact structure of the GRI standards to ensure that these principles are followed.

11 We are a public institution that does not manufacture physical goods and we do not have manufacturing centres or supply chains. There are therefore a number of standards and disclosures that do not apply to our institution. Making use of the block modular structure of GRI reporting standards, the replies to those standards and disclosures that have been considered as not applicable to our institution have not been included in the report. The list of non-applicable standards and disclosures is included in [Annex](#).

02.

**GENERAL
DISCLOSURES**



Organisational Profile

12 The European Court of Auditors (hereinafter: ECA) is an EU institution whose mission is to assess – through its independent, professional and impactful audit work – the economy, effectiveness, efficiency, legality and regularity of EU action to improve accountability, transparency and financial management, thereby enhancing citizens’ trust, and responding effectively to current and future challenges facing the EU. The ECA acts as the independent guardian of the financial interests of the citizens of the Union.

13 The scope of the ECA’s operations covers all spending on policies and programmes in all areas of the EU budget. Our final beneficiaries are the EU’s citizens.

Figure 1 – The ECA headquarters in Kirchberg (Luxembourg)



Source: Global View SRL – photographer: Simon Schmitt. Architects of the buildings: Paul Noël (1988 and Jim Clemes (2004 & 2013).

14 Composed of three main buildings connected by a central corridor, and located in Luxembourg, the ECA’s headquarters are our main base for operations. At the end of 2021, our institution counted 853 permanent and temporary posts, together with 92 contract staff and 25 seconded national experts.

15 In 2021, our budget amounted to around €153.7 million, with an execution rate of 97 % (96 % in 2020). Our budget represents around 1.5 % of the EU’s total administrative spending (less than 0.1 % of total EU spending).

16 The ECA has cooperated with other Supreme Audit Institutions (SAIs) and international audit organisations since its establishment in 1977. Within the EU, this cooperation takes place both bilaterally, with the SAIs of the 27 Member States, and multilaterally, within the framework of the Contact Committee of EU SAIs. This forum facilitates dialogue and exchanges between the ECA and the SAIs of EU Member States.

17 The ECA also supports the SAIs of EU candidate and potential candidate countries (Albania, Bosnia and Herzegovina, Kosovo², Montenegro, North Macedonia, Serbia, Moldova, Georgia, Ukraine and Türkiye). The main vehicle for this cooperation is the network of the SAIs of candidate and potential candidate countries, which operates similarly to the Contact Committee.

18 The ECA is an active member of the International Organisation of Supreme Audit Institutions (INTOSAI), and participates in the activities and projects of other INTOSAI working bodies, notably on environmental auditing (as a member of the Steering Committee).

19 In 1990, the ECA was one of the 30 founding members of the European Organisation of Supreme Audit Institutions (EUROSAI), which is the European regional arm of INTOSAI. The ECA is actively involved in EUROSAI activities and is the co-leader of the project group on “Preparing for future risks and climate crisis: time for audit to take a long-term view?” as well as being an active member of the project group on auditing the response to COVID-19.

20 The ECA is one of the 25 members of the Global Audit Leadership Forum (GALF), a forum for heads of SAIs that aims to enhance the audit activities of member SAIs, address global and strategic issues, and contribute to the INTOSAI community.

21 The ECA is a member of the Bridge Forum Dialogue, a Luxembourg-based forum that aims to stimulate discussion on questions concerning Europe, and bring together supranational institutions and agencies, national institutions, civil society, and the academic world.

² This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo Declaration of Independence.

22 We are a member of Inspiring More Sustainability (IMS³) Luxembourg, a network of companies and organisations established in Luxembourg, and having an engagement towards corporate social responsibility. Within this framework, the ECA participates in a number of projects and committees with IMS (REUSE project following the Zero Single-Use Plastic Manifesto, Zero food waste, Target Zero Carbon, Eco mobility, etc.).

Figure 2 – The ECA signed the Diversity Charter Lëtzebuerg



Source: ECA.

23 On 14 October 2021, the ECA signed the Diversity Charter Lëtzebuerg, a national commitment text proposed for signature to any organisation in Luxembourg wishing to commit to diversity promotion and management through concrete actions that go beyond solely legal obligations. By signing the Diversity Charter Lëtzebuerg, organisations are committing to fighting all forms of discrimination and to setting up a policy that favours equal opportunities and diversity, focused on the acknowledgement and valuing of individual skills.

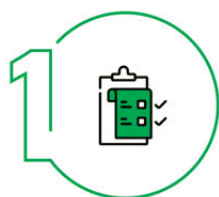
³ IMS – Inspiring More Sustainability, is an independent, apolitical, non-profit organisation in Luxembourg. IMS is the national representative for CSR Europe, the European leader for corporate social responsibility. With its corporate members, National Partner Organisations and Associated Partners, CSR Europe unites, inspires & supports over 10,000 enterprises at local, European and global level.

Strategy

24 Our vision is aiming to be at the forefront of the public audit profession, and to contribute to a more resilient and sustainable European Union which upholds the values on which it is based.

25 Our strategy is based on our mission, vision and values, and has three Strategic Goals:

Figure 3 – ECA’s Strategic Goals



Strategic Goal 1:
Improving accountability, transparency and audit arrangements across all types of EU action



Strategic Goal 2:
Targeting our performance audits on the areas and topics where we can add most value



Strategic Goal 3:
Providing strong audit assurance in a challenging and changing environment

26 Sustainability has been established as a cross-cutting issue in our 2021-2025 strategy, which is a public document, and can be consulted in detail in the following link: https://www.eca.europa.eu/Lists/ECADocuments/STRATEGY2021-2025/STRATEGY2021-2025_EN.pdf.

27 The statement by senior management regarding the relevance of sustainability to the organisation (as required by disclosure 102-14) is included as a foreword to this report. Audit-related work is our core business. Through auditing sustainability action of the EU, we can provide information, accountability and impact in terms of how the EU responds to the key challenges of our time. Increasing the credibility of information on sustainability through audit is one of the challenges for the EU in terms of sustainability reporting, that we have identified through our audit work.

Ethics and integrity

Values, principles, standards, and norms of behaviour

28 The ECA as institution has the following five values:

Figure 4 – ECA values

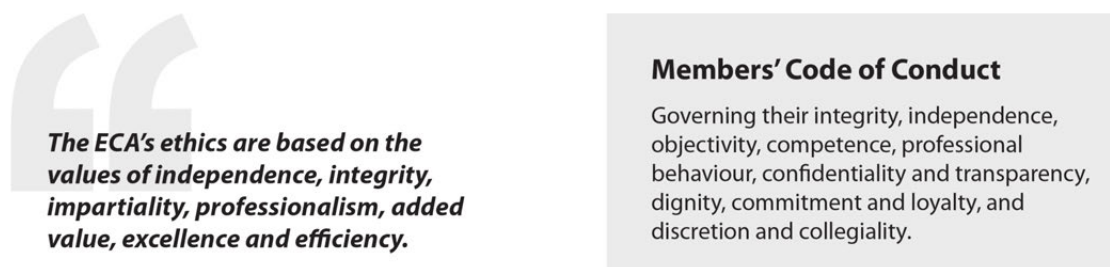


Source: ECA.

- Independence: we carry out our work free from any influence that may compromise, or may be seen to compromise our professional judgement;
- Integrity: we act honestly, reliably and solely in the EU public interest, and aim to lead by example in our professional work, and the way in which we manage our institution;
- Objectivity: We are impartial and unbiased, and base our audit conclusions on sufficient relevant and reliable evidence;
- Transparency: we communicate our findings through clear, comprehensive and accessible reports, which are published in all EU languages and respect confidentiality and data protection requirements;
- Professionalism: in line with international auditing standards, we acquire, develop and maintain the highest levels of knowledge, expertise and skills, related to both the public audit profession and EU financial and policy management.

29 Our ethical guidelines are based on the [INTOSAI Code of Ethics \(ISSAI 130\)](#). They are in line with the ECA's core values, and are applicable to all Members and staff. Former and current Members are also subject to a specific code of conduct.

Figure 5 – Ethical principles and guidelines



Ethical guidelines application to all staff



Source: ECA.

30 The seven principles of ethical guidelines are:

- (1) Trust, confidence and credibility: *"Be aware of and act in accordance with the Court's ethical requirements. Seek advice on ethical matters where necessary";*
- (2) Integrity: *"Show integrity and due care in the performance of your duties";*
- (3) Independence, objectivity and impartiality: *"Behave in a manner that promotes confidence in the Court's independence, objectivity and impartiality";*
- (4) Professional secrecy: *"(...) duty of confidentiality in relation to our work";*
- (5) Competence and further professional training: *"Act always in a professional manner and comply with high professional standards";*
- (6) An excellent and efficient organisation: *"contribute to the development of the Court as an excellent and efficient organisation";*
- (7) Good administrative conduct: *"apply the principles of good administrative conduct".*

31 All staff are subject to the [Staff Regulations for Officials of the European Union and the Conditions of Employment of Other Servants of the European Union](#) (hereafter the Staff Regulations). Among other rules, the staff policy requires all employees to adhere to the principle of professional secrecy, the staff rotation policy, the promotion policy, and the rules of procedure for reporting severe irregularities.

32 The Members of the ECA should be independent and free from any circumstances that might compromise their professional judgement. Furthermore, and in order to avoid any financial conflicts of interest, all Members are required to sign a declaration stating their financial interests, assets, partners' professional activities, and their own external activities.

33 In addition to declaring their financial interests upon taking up their duties, Members must respect the obligation to behave with integrity and discretion regarding the acceptance of any appointment or benefit after they cease to hold office.

34 Staff at the ECA are allowed to perform external activities, subject to prior authorisation and as long as they follow the ethical guidelines established for this purpose.

35 Officials must not accept gifts or other benefits that might influence their duties. However, small hospitality gifts that are considered within the bounds of normal courtesy can be accepted.

36 During missions that form part of audit tasks, invitations for breakfast, lunches, or dinners should be declared in the mission declaration.

37 The staff policy includes an **anti-harassment mechanism**. This scheme consists of a support network that includes confidential counsellors, the Medical Officer, line managers, the mediation service, and the Human Resources department. Other relevant elements are detailed in [Box 1](#):

Box 1 – Elements of the ECA's Staff Policy

Professional secrecy

Staff from the ECA are bound by the principle of professional secrecy. They must refrain from any unauthorised disclosure of information received in the line of duty, unless that information has already been made public or is accessible to the public. They continue to be bound by this obligation after leaving the service.

Staff rotation policy

The rotation of auditors across different chambers is key to ensuring the quality and objectiveness of the organisations under audit. Employees' ethical standards and integrity are also highly valued when assessing comparative merit for promotions.

Whistleblowing

Staff are required to provide information if they witness any illegal activity, fraud, or passive corruption in the course of or related to the performance of their duties. They have the option of preserving their anonymity.

38 The supporting structure for ethical advice and concerns consists of an Ethics Committee, ethics advisers and a Transparency Portal.

39 Together with the ethics advisers, the ECA Training team has developed a training programme consisting of an ethics course, conferences and workshops. With this programme, the training team aims to raise awareness on this topic through annual ethics-related events, and provide specific training for the confidential counsellors on topics related to harassment.

40 In addition, a catalogue including ethics courses is offered to newcomers through the ASPIRE integration programme for auditors. Ethics-related courses focus on ethics, public integrity, whistleblowing, fraud prevention, and principles of good administration and audit, while the confidential counsellors receive training on harassment and public ethics.

Governance

41 The ECA's top governance structure is the Court, formed by 27 Members, one from each EU Member State. Members are appointed for a six-year renewable term by the Council of the European Union (Council), in consultation with the European Parliament (EP). Members are assigned to an audit chamber, where they adopt audit reports and take decisions on broader strategic and administrative issues (see [Figure 6](#)). Audit tasks

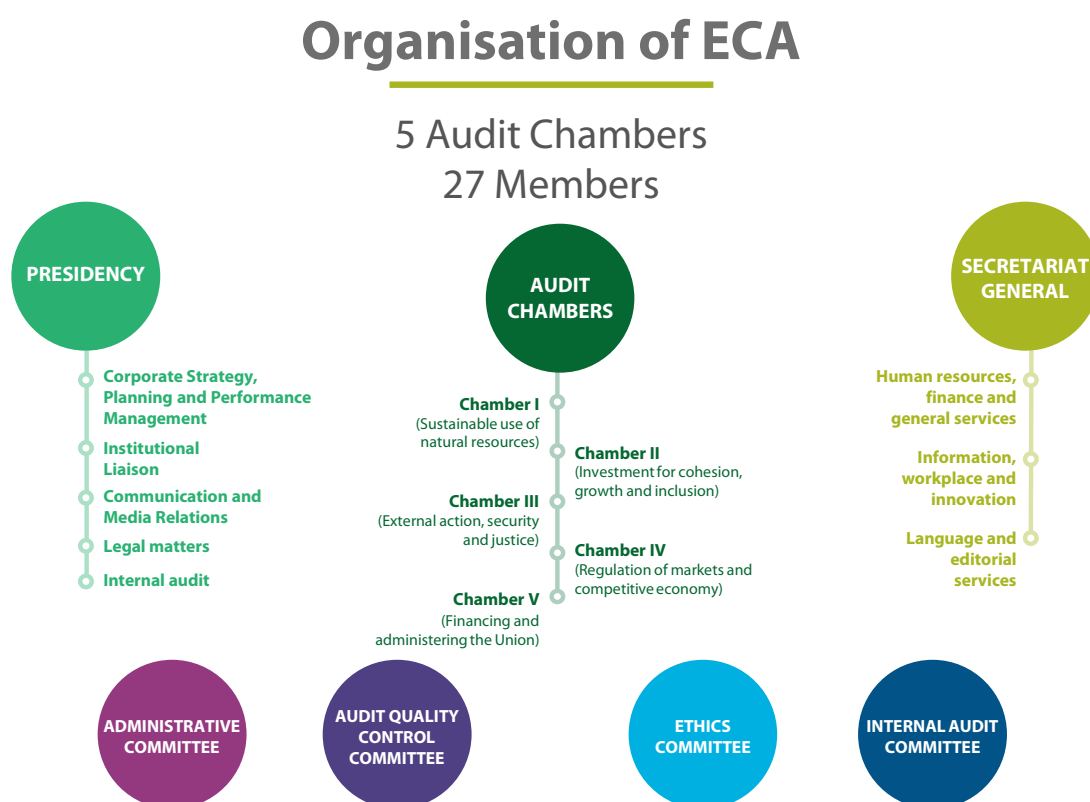
are performed by ECA staff under the supervision of the chamber's assigned Member. The Member presents audit reports for adoption, and then to the EP, the Council and other stakeholders.

42 The ECA staff includes employees who work in audit, translation, and administrative services, across ten audit and administrative directorates. The ECA employs nationals from all Member States.

43 The President is selected from and by the Members every three years. The president's role is to be "first among equals", to chair the Court meetings, and to ensure the adequate implementation of decisions and management of the institution.

44 The remuneration for ECA Members is established in Council Regulation (EU) 2016/300, which determines the emoluments of EU high-level public office holders. They are remunerated at the level of an AD16 official, with a fixed salary that does not include any clawbacks or bonuses, deferred or vested shares, or any other form of performance-based pay. Members benefit from a specific retirement pension scheme.

Figure 6 – ECA governance structure



Source: ECA.

45 Members are responsible for various committees: Audit Quality Control, **Administrative, Ethics, and Internal Audit Committees**. They also collaborate in the Foresight Advisory Panel. The Members approve the ECA's values, objectives and strategy. There is no specific committee responsible for decision-making on economic, environmental, and social topics, as these matters are delegated to the Secretary-General.

Box 2 – Members' committees

Audit Quality Control Committee: an oversight body responsible for the ECA's audit policies, standards and methodology, audit support and development and audit quality control. The committee is made up of the Member for Audit Quality Control and one Member from each Chamber.

Administrative Committee: coordinates administrative strategies, monitors and evaluates their effect, and is responsible for preparatory work on strategic planning and performance management, prior to ECA decisions. Composed of the President, the Deans of the audit chambers, the Member for Institutional Relations and the Member for Audit Quality Control.

Ethics Committee: responsible for assessing the Members' outside activities and for considering any matter of an ethical nature relevant to the ECA's reputation. The Committee is composed of three members, including one external member.

Internal Audit Committee: responsible for Internal Audit matters on the Court's behalf. It is composed of four members: three Members of the Court and one external expert.

Foresight Advisory Panel: drives the ECA's foresight initiative. It develops foresight practice and provides foresight advice based on comprehensive risk analysis. It supports the application of foresight techniques in audit and related knowledge management activities.

46 Every six years, a Secretary-General (SG) is appointed by the Court. The SG is the most senior member of staff, to whom the Court delegates authority. The SG is responsible for the management and administration of: human resources, finance, and general services; information technology, workplace and innovation; translation, language services, and publication. The SG is also responsible for decision-making on economic, environmental, and social topics.

47 The sustainability report is prepared by the services of the SG and is approved by the Court. Following this first sustainability report, we expect to report on sustainability on an annual basis.

48 There were no critical concerns regarding sustainability in 2021. Should such a situation arise, the SG would report to the Court or to the different committees, depending on the nature of the event.

Stakeholder engagement

49 The ECA employs a variety of efforts to engage with our stakeholders, which are shown in *Figure 7*:

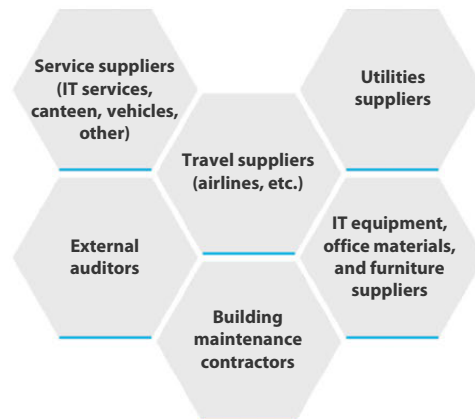
Figure 7 – ECA stakeholders map



Audited bodies:



Suppliers and contractors:



Source: ECA.

50 The ECA has teams in charge of internal communication with staff on the one hand, and external communication with the international press on the other. Our aim is to keep all staff informed about the latest news both within the ECA and relating to it. We also alert stakeholders and press to the most recent activities and events relating to the ECA's work, and seek to maintain external interest in our institution. We make active use of various communication channels, ranging from our intranet and internet webpages to the ECA Journal and social media (LinkedIn, Instagram, Twitter and Facebook), together with press reviews, press releases and briefings.

51 The ECA has a team charged with fostering institutional relations with two of our important stakeholders, namely the European Parliament (EP) and the Council, with the aim of developing broader and deeper contacts, and ensuring feedback.

52 With regard to the EP, the main objective is to strengthen relations with the Budgetary Control Committee (CONT) and other specialised committees for whom our work could be relevant.

53 The ECA has set up a tool called the Stakeholder Management System (SMS), which is used to communicate with targeted stakeholders ranging from EU institutions to Member State authorities and other auditee-level contacts. The SMS also has a dynamic 'calendar of events' function, related to the ECA's work and output, which is complemented by a reports' progress forecast tool.

54 An indicative timetable with a 12-month projection of upcoming special reports and our mission planning is sent to our main stakeholders on a quarterly basis, enabling them to better plan their work in relation to our special reports. Giving our main stakeholders better and more detailed information about the timing of our upcoming special reports is essential, as the value of our contribution to EU accountability depends on our main partners' use of our work and products as part of the accountability process.

55 The European Commission (EC) is our main auditee. To facilitate communication, an annual meeting is organised between the EC's Commissioners and the ECA's Members.

56 In 2021, we signed a new tripartite agreement with the EC and the European Investment Bank (EIB), two of our main stakeholders. This agreement allows the ECA greater access to EIB information relating to activities carried out under the EC's mandate.

57 The ECA ensures that its reports are properly disseminated to Member States' national parliaments, ministries and central governmental bodies. ECA Members visit national parliaments and governments on a regular basis to inform them about our work and reports.

58 The EP exercises democratic oversight through the budget discharge procedure, which is the main reporting procedure for EU institutions' accountability. On the basis of a recommendation from the Council, and having received the ECA's annual report and its statement of assurance, the EP decides whether or not to grant discharge, i.e. final approval of how the budget for a specific year has been implemented. The procedure ends in discharge being granted, postponed, or refused. The ECA is, as all other EU institutions, included in this annual control procedure.

59 There is currently one agreement between the ECA and the staff unions, which was renewed in 2018. All staff are covered by this agreement – see paragraph **108**.

Reporting practice

60 This report has been prepared in accordance with the GRI Standards: Comprehensive option, as explained in paragraph **02**. The reporting period is the calendar year, in this case 2021, and we intend to follow an annual reporting cycle. As this is our first report on sustainability, there are no restatements of information, nor any changes in comparison with previous reports regarding material topics or report boundaries.

61 No material topics were identified during the process of drafting this report. There was no use of external assurance regarding the content of this report. Our contact point for any questions relating to this report is Mr Alfonso de la Fuente Garrigosa (contact: <https://www.eca.europa.eu/en/Pages/ContactForm.aspx>).

Management Approach

62 Material topics are those that reflect an organisation's significant economic, environmental and social impact, or those that substantively influence stakeholders' assessments and decisions.

63 For our institution, no such material topics have so far been identified. Therefore, a management approach in this respect has not yet been defined.

A blurred background image showing a person's hands writing on a document with a pen. The scene is out of focus, emphasizing the text overlay.

03.

**ECONOMIC
STANDARDS**

Economic Performance

64 As an EU institution, our budget is set out within the EU budget. Other than the revenue received from the EU budget, the ECA does not receive any financial assistance from any government. The ECA does not generate any revenue in the sense that our activities are non-commercial in nature. Regarding the ECA's expenditure, circa 90 % of our budget is spent on staff costs, missions, and other related expenditure (Medical Service, canteen, social welfare, etc.).

65 We do not currently have concrete information on whether climate change poses specific risks to our operations, or whether it may create specific opportunities for our institution. Given the inherent complexity of the issue, we have not carried out any studies in this regard.

66 The staff retirement plans are those set by the Staff Regulations for EU officials, and the institution has no discretion to modify them.

Labour market presence

67 Staff wages are determined by the EU Staff Regulations, and there is no gender discrimination.

68 In comparing entry level wages, the Luxembourg minimum wage breaks down as €2 776.05 for skilled workers and €2 313.38 for unskilled workers (as of April 2022). Our minimum entry wage corresponds to that for contractual staff in function group FG I grade 3, step 2, with a monthly salary of €2 780.16. The ECA is therefore situated at or above the minimum wage levels provided for under local legislation.

69 Recruitment at all levels – including senior management, is done from citizens of all EU Member States, through open competitions. We keep recruitment statistics in order to ensure a certain degree of geographical balance. The latest figures from February 2022 are shown in [Figure 8](#).

Figure 8 – Staff by nationality

Countries	EU population (%)	ECA Employee (%)	Deviation (pp)
France	15.1	13.9	-1.2
Germany	18.6	8.8	-9.8
Spain	10.6	6.7	-3.9
Italy	13.3	6.7	-6.5
Poland	8.5	6.4	-2.0
Belgium	2.6	6.1	3.5
Greece	2.4	5.4	3.0
Romania	4.3	5.4	1.1
Portugal	2.3	4.1	1.8
Hungary	2.2	3.6	1.5
Czech Republic	2.4	3.4	1.0
Bulgaria	1.5	3.3	1.8
Lithuania	0.6	2.5	1.9
Finland	1.2	2.5	1.2
Sweden	2.3	2.1	-0.2
Slovenia	0.5	2.0	1.5
Ireland	1.1	2.0	0.8
Latvia	0.4	1.8	1.3
United Kingdom	n/a	1.7	n/a
Slovakia	1.2	1.7	0.4
Estonia	0.3	1.6	1.3
Austria	2.0	1.6	-0.4
Croatia	0.9	1.3	0.4
Luxembourg	0.1	1.2	1.1
Netherlands	3.9	1.2	-2.7
Malta	0.1	1.1	1.0
Denmark	1.3	1.0	-0.3
Cyprus	0.2	0.8	0.6

Source: ECA.

Indirect Economic Impacts

70 We do not specifically support investment in infrastructures and services for the local community, as this does not fall under our mandate as a public institution. For this reason, we have not carried out a community needs assessment with regard to infrastructures and services for the local community. We are, however, involved with the local community, as mentioned in our organisational profile⁴ (see *Organisational Profile*).

71 The ECA has a significant, positive, indirect economic impact on the local community, in particular considering the number of jobs supported, the number of expatriate families settling, and the number of children attending schools in the community. Due to its inherent difficulty, we have not conducted a specific study to measure this positive impact and translate it into measurable figures.

72 Long-term unemployment is closely linked to social economic imbalances in European societies and economic competitiveness. Addressing long-term unemployment is therefore key for achieving sustained social and economic growth within Member States. At the ECA, we generate a positive indirect economic impact through our audit reports.

⁴ The ECA engages with local organisations such as the Diversity Charter Lëtzebuerg, IMS Luxembourg, and the Bridge Forum Dialogue.

Figure 9 – UN Sustainable Development Goals covered by ECA special reports in 2021

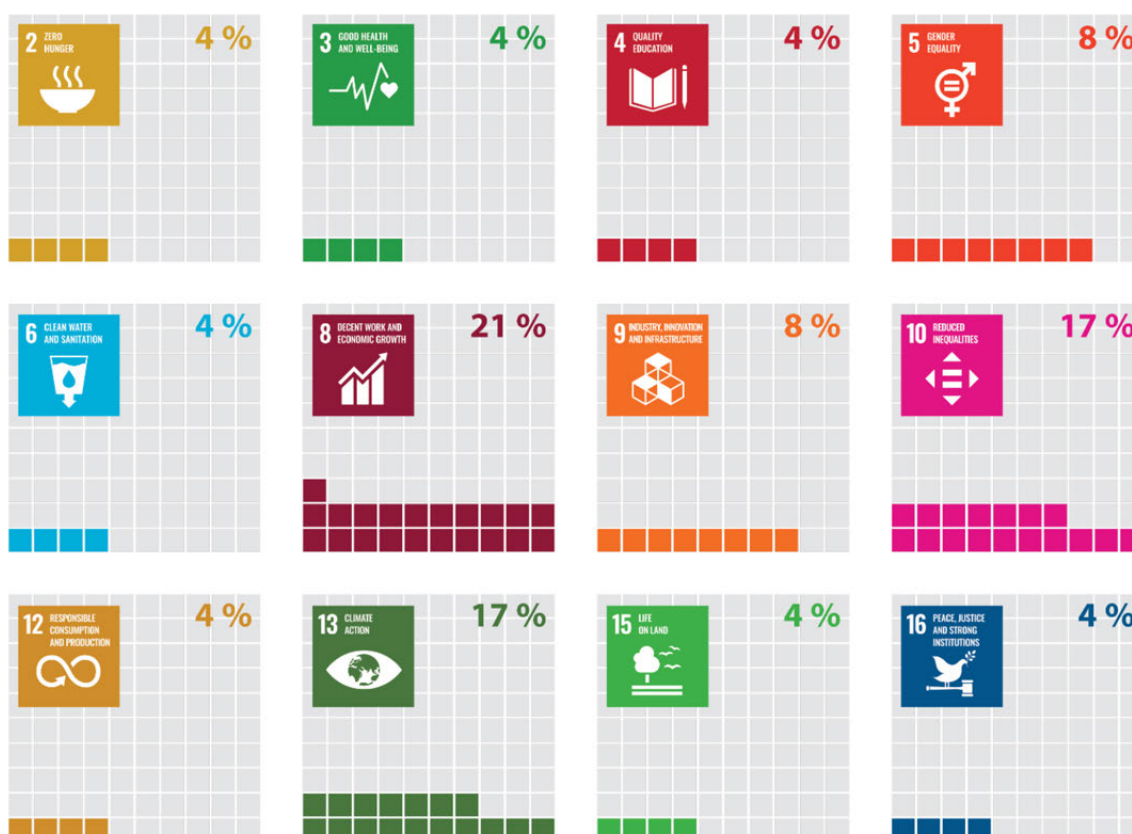
 <p>2 ZERO HUNGER</p> <p>Zero hunger</p>	<ul style="list-style-type: none"> • Climate change and agriculture 	 <p>3 GOOD HEALTH AND WELL-BEING</p> <p>Good health and well-being</p>	<ul style="list-style-type: none"> • Making the polluter pay
 <p>4 QUALITY EDUCATION</p> <p>Quality education</p>	<ul style="list-style-type: none"> • Education in Emergencies 	 <p>5 GENDER EQUALITY</p> <p>Gender equality</p>	<ul style="list-style-type: none"> • Education in Emergencies • Gender-equality
 <p>6 CLEAN WATER AND SANITATION</p> <p>Clean water and sanitation</p>	<ul style="list-style-type: none"> • CAP and water projects 	 <p>8 DECENT WORK AND ECONOMIC GROWTH</p> <p>Decent work and economic growth</p>	<ul style="list-style-type: none"> • Cross-border programmes • Post-programme surveillance • Financing sustainable investment • Long-term unemployment • EU co-funded investments in tourism
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> <p>Industry, innovation and infrastructure</p>	<ul style="list-style-type: none"> • Electrical recharging infrastructure • Europe's space assets 	 <p>10 REDUCED INEQUALITIES</p> <p>Reduced inequalities</p>	<ul style="list-style-type: none"> • Exchange of tax information • Gender-equality • Cross-border programmes • Long-term unemployment
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> <p>Responsible consumption and production</p>	<ul style="list-style-type: none"> • CAP and water projects 	 <p>13 CLIMATE ACTION</p> <p>Climate action</p>	<ul style="list-style-type: none"> • Electrical recharging infrastructure • Climate change and agriculture • Forestry • Financing sustainable investment
 <p>15 LIFE ON LAND</p> <p>Life on land</p>	<ul style="list-style-type: none"> • Forestry 	 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> <p>Peace, justice and strong institutions</p>	<ul style="list-style-type: none"> • Rule of law in Ukraine

Source: Data collected by ECA; icons obtained from the UN SDGs communications materials website.

73 56 % of all special reports (SR) published in 2021 covered at least one of the United Nations' Sustainable Development Goals (SDGs), as shown above in [Figure 9](#).

74 Half of our SR published in 2021 had a link to SDG 8 (i.e., "decent work and economic growth"), SDG 13 (i.e., "climate action"), and/or SDG 10 (i.e., "reduced inequalities"), as shown in [Figure 10](#):

Figure 10 – Percentage of reports with content linked to each SDG



Source: Data collected by ECA; icons obtained from [the UN SDGs communications materials website](#).

75 Sustainable Development Goals ensuring social wellbeing and sustained growth, e.g. SDGs 8 and 10, are key for achieving long-term social and economic growth between Member States. ECA's special report SR 25/2021 on long-term unemployment addresses social economic imbalances in European societies, and advises how to ensure economic competitiveness – see [Box 3](#).

Box 3 – Special report 25/2021: EFS support to combat long-term unemployment

Long-term (L/T) unemployment is a persistent problem in the EU labour market. National policies are responsible for deciding and implementing measures for reducing L/T unemployment, while EU initiatives encourage cooperation between Member States and support their actions. The EU employment strategy promotes a coordinated high skilled and adaptable labour market. The European Social Fund (ESF) is the main financial instrument supporting this framework. During the 2014-2020 period, there were €11.4 billion allocated to address L/T unemployment across the EU.

According to the EC, "access to employment" investment priority accounted for approximately half of ESF total spending on L/T unemployment measures. This EFS priority is the only one specifically addressing L/T unemployment. For this matter, the ECA assessed whether 2014-2021 EFS "access to employment" investments appropriately addressed the needs of the L/T unemployed.

The audit task concluded ESF support reached the L/T unemployed through different types of intervention, but measures did not always reflect the scale of the L/T unemployed issue in some Member States. Overall, recommendations to the EC promoted improvements for achieving inclusive and sustainable economic growth and employment (SDG 8) and reduced inequalities within and among countries (SDG 10). The ECA specifically recommended the EC should insist on Member States specifically targeting the L/T unemployed where is particularly high. In order to disseminate good implementation practices, the audit concluded the EC should evaluate the results achieved by ESF "access to employment" to effectively combat L/T unemployment.

Procurement Practices

76 The ECA's procurement is open to all EU companies. In 2021, the ECA purchased goods and services totalling €15 215 515, of which purchases from local suppliers amounted to €10 144 812. The percentage of spending on local suppliers is 67 %.

Anti-corruption

77 Regarding operations assessed for risks related to corruption, we must distinguish between external and internal operations. By external operations, we are referring to operations or transactions under the EU budget, which are controlled in the framework of our audit work. The ECA adopted in December 2021 an action plan to contribute to combatting fraud against the EU budget. Any fraud or suspicion of fraud that comes to light during our audit work is communicated to the European Anti-fraud Office (OLAF) by means of the established cooperation mechanisms and channels between both organisations. By means of a working arrangement signed in July 2021, the ECA also cooperates with the European Public Prosecutor's Office (EPPO).

78 Regarding internal operations, risk management is a good management practice, a requirement under the Financial Regulation, and a key element of the assurance mechanisms on which the ECA relies. The ECA risk register for 2021 provides details of the risk assessment for identified risks, and includes a description of the impact in case of materialisation, as well as the internal controls put in place to mitigate these risks.

79 Monitoring and recording risk incidents is fundamental in order to ensure that our risk management framework works effectively. Incident reporting shows where the actual issues of our institution lie, thus helping us to strengthen the internal controls and improve our efficiency. Each director makes an annual risk report for their area of responsibility. It must be noted that the ECA does not specifically assess the risk of corruption, but employs a wider notion of risk of fraud.

80 A risk of fraud is a risk that, if materialised, may result in financial losses and legal actions against the organisation. We have identified this risk as concerning the following operational risks:

- Ineffectiveness of the Internal Control Framework in the administration: medium risk rating, and low risk tolerance;
- Ineffectiveness of the ethical framework, with a medium risk rating and low risk tolerance;
- Failures in the management of various aspects related to security and data protection, qualified with low risk rating, and low risk tolerance.

81 The ECA registers the various incidents related to the quality of work. *Figure 11* provides an overview of all incidents reported in the risk register:

Figure 11 – Register of risk incidents for 2021

Risk indicator	Number of cases
Audit or review delayed by at least three months	56 % of adopted reports had at least 3 months delay
Cases of personal data breaches	4
Cases of accidental or unlawful destruction/loss, alteration or access to personal data	5
Intentional or unintentional release of secure or confidential information	2
Litigation cases due to the mismanagement of staff financial rights and benefits, e.g. promotions, leaves, allowances, remunerations and reimbursements, social security benefits, pensions	1
Total number of risk incidents occurred	12

Source: ECA.

82 There was a confirmed incident related to a former member of the ECA. In September 2021, the ECJ handed down its judgment in Case C-130/19, ECA v Karel Pinxten, and ruled that Mr Pinxten has breached the obligations arising from his office as a member of the ECA, within the meaning of Article 286(6) TFEU. As a sanction, the ECJ declared Mr Pinxten to have forfeited two thirds of his pension entitlement with effect from the date of delivery of the judgment. Further to the judgment, the ECA executed this sanction with immediate effect.

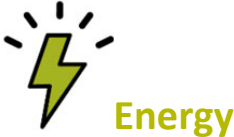
83 With regard to communication and training on anti-corruption policies and procedures, we organised 15 different anti-corruption training events in 2021, with a total duration of 76 hours. These events were attended by 1 011 participants, of whom 939 were staff members⁵. In addition, a dedicated training event was organised for the ECA's Members in April 2021.

⁵ This figure shows the cumulative number of attendees.

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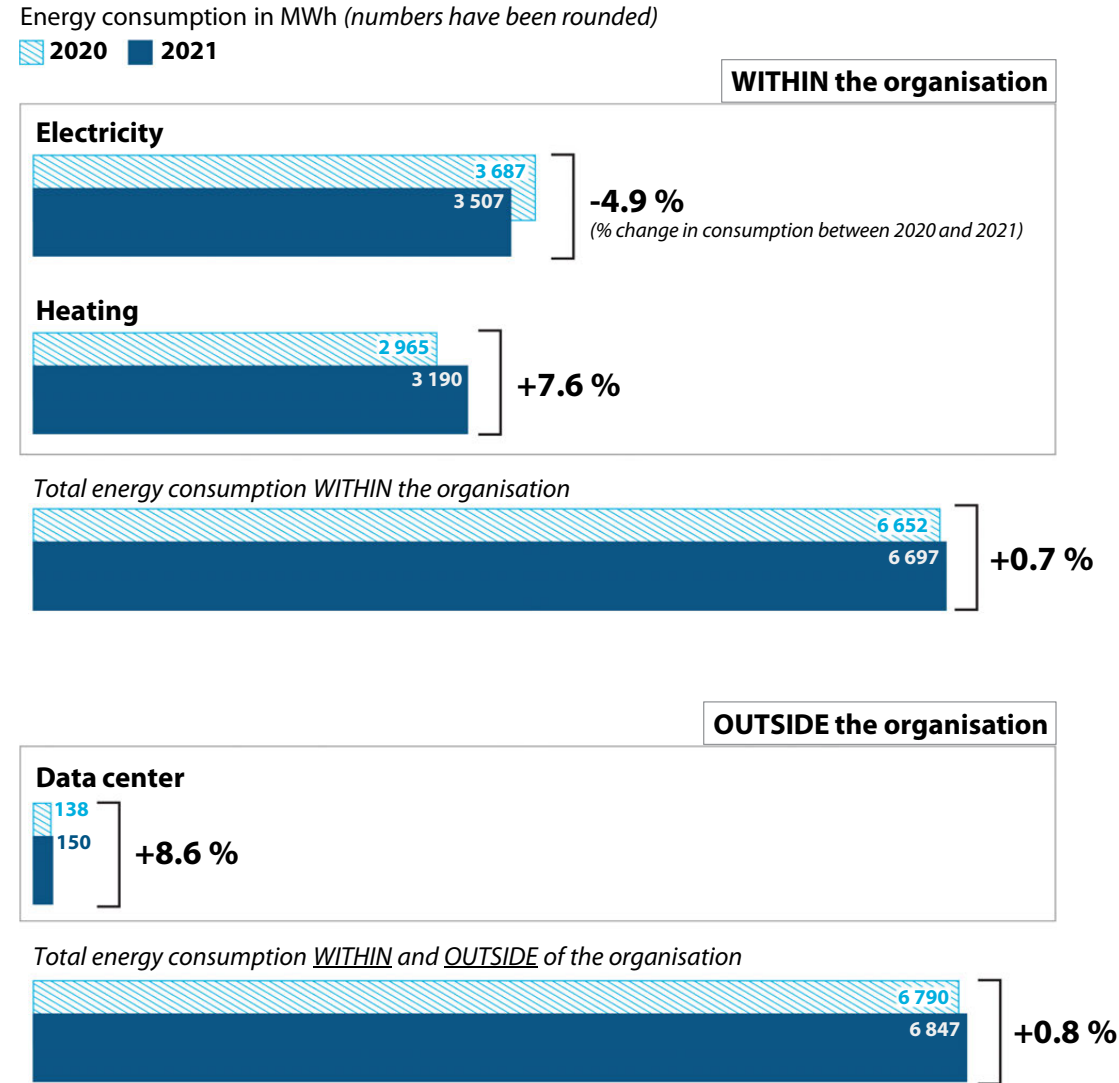
**ENVIRONMENTAL
STANDARDS**





84 The 2021 figures for energy consumption within and outside the institution, including the reduction in energy consumption and the energy intensity ratio, are displayed in the table below:

Figure 12 – Energy consumption figures



Source: ECA.

85 The overall energy consumption increased by 0,8% as compared to 2020. Indeed, the total energy consumption fell by 24 % between 2014 and 2021, but increased by 0,8% between 2020 and 2021 due to overconsumption caused by the prolonged use of ventilation systems in the context of the pandemic preventive measures.



Water and Effluents

86 In 2021, the ECA consumed circa 5 372.4 m³ of water. We are equipped with a rain water collection system with a total storage capacity of 95 m³, and therefore we consume not only discharged water. The rain water collected is mainly used for garden maintenance.

87 Every three years, we set ourselves new targets for water consumption and design actions to limit our water consumption. We monitor our water consumption on a monthly basis with the help of our maintenance contractor, and follow up every water leak to identify its cause.

88 The water-related impacts of our activities are monitored regularly with a detailed environmental analysis. A risk analysis is performed for each activity, which assesses its impact level in terms of severity, occurrence and the level of control within the institution. If the issue becomes significant, we propose actions to mitigate water pollution risks. There are no significant water discharge-related impacts to report.



Biodiversity

89 The impact of the activities of our institution on biodiversity is fairly limited. However, we regularly monitor our impact through a risk analysis, and assess the impact in terms of level of severity, occurrence and the level of control. If an issue becomes significant, we take action to mitigate any associated risks.

90 Our main negative impacts currently arise from emissions stemming from our data centre and IT equipment, waste management, printing and copying, catering activities and supplies, hazardous product storage and management, cleaning services, and the ongoing renovation works on our premises. However, we also create positive impacts on biodiversity to offset our negative impacts:

- Gardening: no invasive plants are used, local species are favoured whenever possible, and no chemical products are used;
- We host several colonies of bees on our premises, comprising four beehives, and produced our own honey for the first time in 2020;

- o A community vegetable garden maintained by staff was created in 2022;
- o An initiative for staff to plant trees in a local forest is under development.



CO₂ Emissions

91 Since 2014, the ECA has carried out an annual assessment of its greenhouse gas (GHG) emissions to monitor efforts to reduce its carbon footprint. We measure the direct and indirect emissions of our activities using the *Bilan Carbone*[®] method, to ensure consistent reporting. We measure upstream and downstream activities, and include business travel and staff commuting. The last available data on our level of emissions dates from 2021, where we had total emissions of 7 578 tCO₂eq⁶, compared to 10 699 tCO₂eq in our 2014 (baseline).

92 This constitutes a reduction of 3 121 tCO₂eq over that period. We are committed to reducing our GHG emissions. Every three years, we set GHG emission reduction targets, together with an action plan to monitor our progress.



Waste

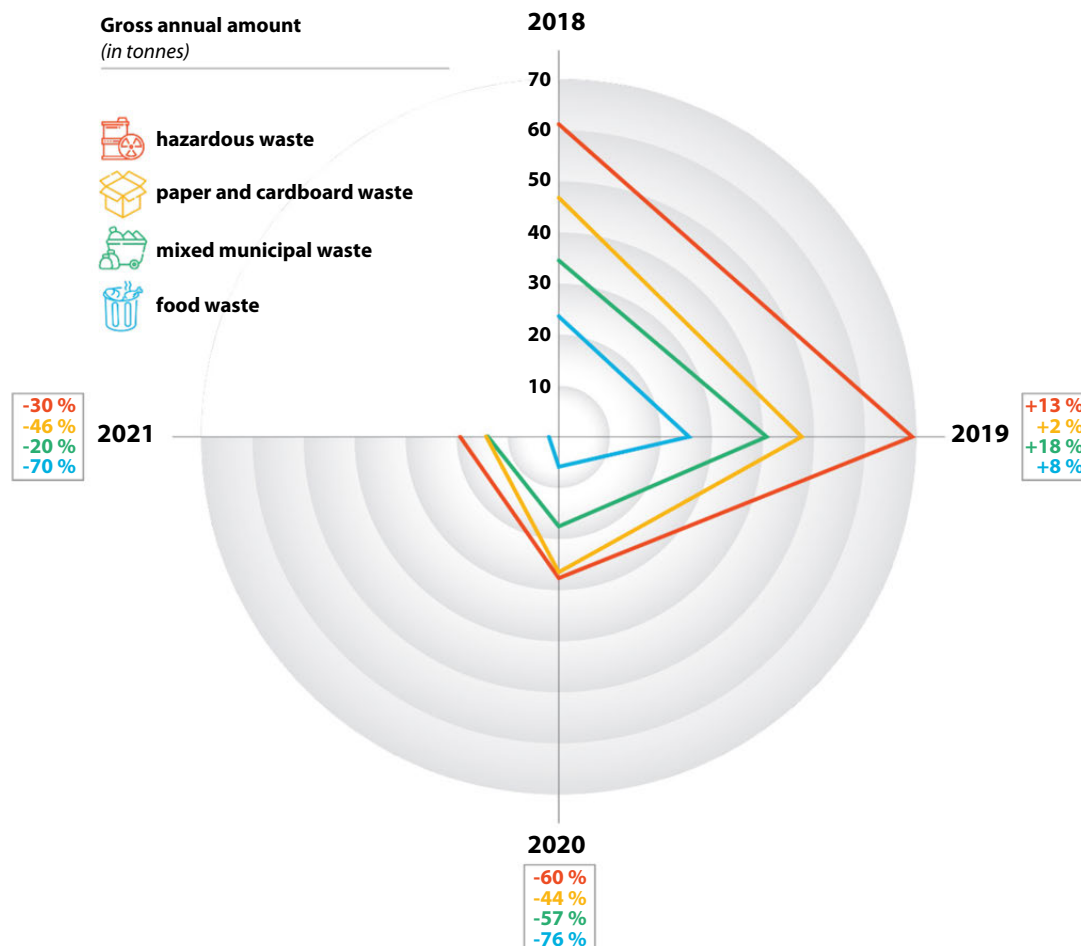
93 The ECA does not generate any waste from manufacturing processes; waste generation is the result of our own consumption. Our last available information is for 2021, when a total of 74.4 tonnes of waste were generated, of which 18.46 tonnes (25 %) constituted hazardous waste.

94 Because we care about minimising our waste-related impact, waste generation was reduced by 62 % from 2019 to 2021. In addition, our recycling rate has reached 59 %, and our sorting rate has reached 82 %.

⁶ Equivalent to 6.6 tCO₂eq per FTE.

95 Waste generation is summarised by type of waste in *Figure 13*:

Figure 13 – Waste generated



Source: ECA.

Environmental Compliance

96 The ECA is fully committed to protecting the environment, both in terms of its audit activity, and in its administrative management. Compliance with environmental laws and regulations is assessed on an annual basis and if a non-conformity issue is identified, the causes are analysed in order to remedy the issue as quickly as possible. No non-conformity issues were identified in 2021.

97 It should be noted that the ECA has its own environmental management system (EMS), the aim of which is to improve the ECA's environmental performance by minimising the impact of its activities on the environment, in particular through more efficient use of energy and natural resources, and better waste management. It helps to make buildings more functional, economical, and comfortable for staff.

98 The ECA's EMS complies with EMAS III standards, and meets the certification requirements of international standard ISO 14001: 2015. Developed by the European Commission, the EU Eco-Management and Audit Scheme (EMAS) is a management tool for organisations to evaluate, report on, and improve their environmental performance. The ECA was officially registered as an EMAS organisation in 2017, and since then the reduction of our environmental impact has been tangible: our energy consumption has fallen, our carbon footprint has improved, and our paper consumption has significantly decreased.

Figure 14 – Beehives and apiculture activities by the ECA beekeepers club



Source: ECA.

Supplier Environmental Assessment

99 The ECA's purchases of goods and services have an impact on the environment, which is measured by our carbon footprint. We are committed to green procurement by:

- Monitoring our procurement procedures to ensure that they include environmental award criteria, and subsequently increase their weightings;
- Providing training on green public procurement for all departments involved in procurement procedures;
- Making sure our procurement procedures are assessed by a Green Public Procurement Helpdesk. This is an interinstitutional external contractor that provides support for procurement units and staff who deal with procurement procedures, to help them integrate green criteria into all stages of their procurement procedures.



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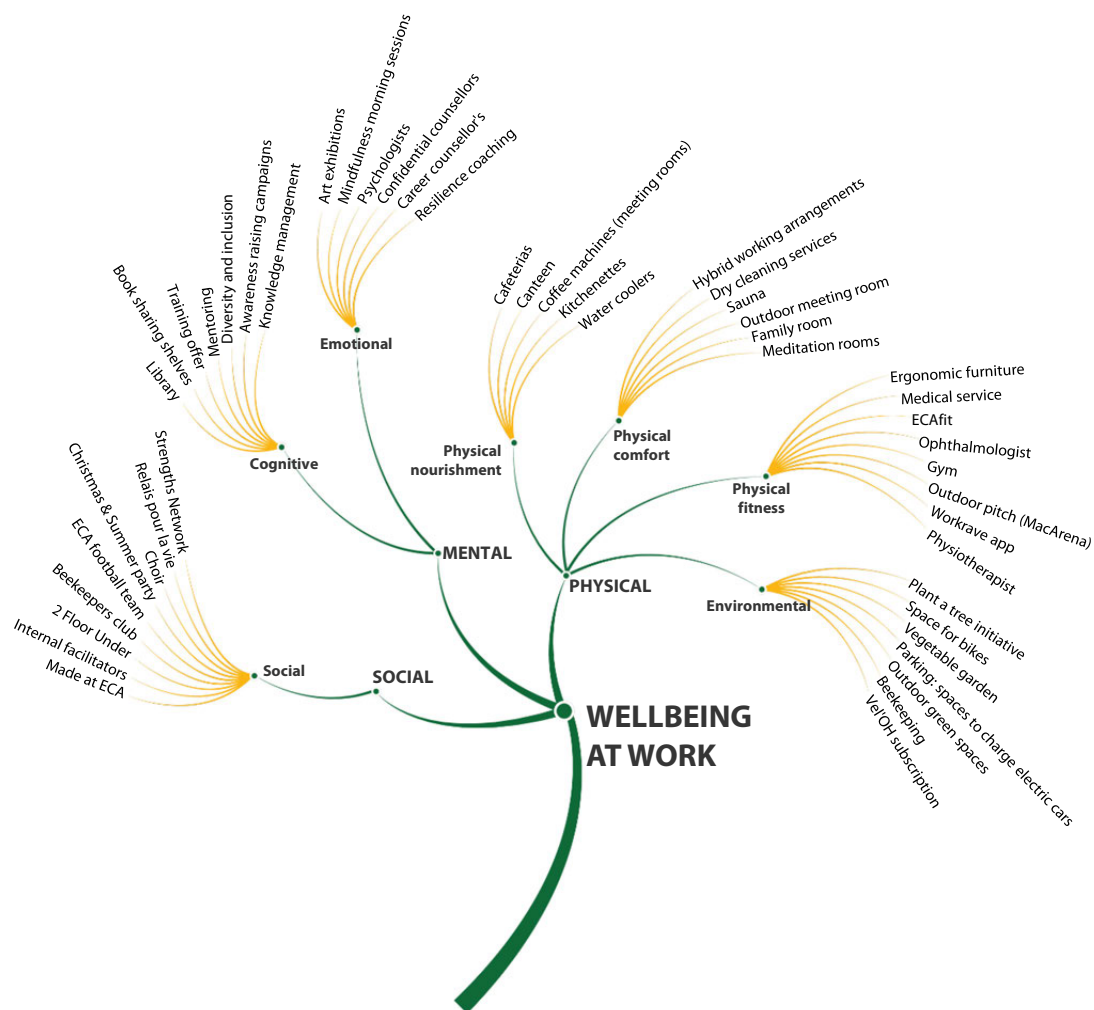
**SOCIAL
STANDARDS**

Employment

100 Regarding hires and employee turnover, in 2021, we recruited 80 new employees, comprising 16 officials, 21 temporary staff, 30 contract staff and 13 seconded national experts. On the other hand, 51 employees left the ECA, of whom 31 were officials, 6 temporary staff, 12 contract staff and 2 seconded national experts.

101 The ECA has a well-developed, broad wellbeing policy, as shown in [Figure 15](#). Rather than describing all the different aspects of our wide-ranging wellbeing policy in full detail, including the various initiatives derived from it, we will instead focus on the information requirements of GRI reporting.

Figure 15 – ECA wellbeing map



Source: ECA.

102 Temporary and part-time employees are provided with the same benefits as full-time employees; the exception is for seconded national experts, as they are considered as seconded from their national administrations, and therefore benefit from the employment conditions in their national administrations.

103 The right to parental leave is an individual right that cannot be refused, and is enshrined in Article 42a of the Staff Regulations. A guide on parental leave procedures is available to staff, with details on the application conditions.

104 Staff are entitled to parental leave during the first 12 years following the birth or adoption of their child, from a minimum duration of one month, to a maximum of six months. This can be extended to one year in the case of single parents, or parents with dependent children who have a disability or a severe illness recognised by the Medical Officer.

105 During parental leave, the staff member's social security scheme continues, and officials retain their post and are entitled to advance to a higher step in their career, or be promoted in grade. Annual entitlements are reduced proportionally. Staff may not engage in any other gainful employment during this time.

Labour/Management Relations

106 The dialogue regarding labour/management relations goes through a staff committee, which plays a key role in addressing staff issues. The staff committee is composed of eight staff members (plus eight substitutes), who are directly elected by staff every three years. Elections are free, and any member of staff may stand for election, either individually or as part of a staff union.

107 The framework agreement between the ECA and the staff unions, represented by *Union Syndicale Luxembourg* (USL), was first signed in 1993. This agreement includes a clause for tacit renewal every five years, unless one of the parties requests a review with a three-month notice period – see paragraph [135](#). The agreement was last renewed in June 2018.

Occupational Health and Safety

108 To contribute to achieving the ECA's strategic objectives, the SG establishes a strategic development plan for staff, workplace and services for a period of five years. Objectives are associated with the notions of wellbeing, mutual respect, and physical and mental health. The strategic development plan is implemented on an annual basis through annual work programmes. These actions help us improve the safety and health conditions for our staff at the workplace.

109 Our health and safety system complies with local legislation, in particular Luxembourg's labour law and the law on buildings. It covers all buildings and activities, all staff, and visitors.

110 The security and safety incidents are handled by the security and safety service in collaboration with the buildings department. We have specific internal guidelines for the following incidents:

- Fires, storms, and evacuation of the premises;
- Accidents (first aid);
- Incidents involving elevators;
- Security threats, including guidelines for security and the safety of our staff while travelling on mission.

111 Dedicated IT tools allow us to send instant alerts and preventive messages to all staff in case of any major incident. We have identified the following work-related hazards that pose a risk of serious injury:

- Fire and external threats (e.g. attacks), including during missions;
- Maintenance and working on buildings.

112 These have been identified through a risk management process, and the results are compiled in a register of the most critical risks. Other operational hazards are identified through interviews, on-site visits, feedback analysis, events, legal requirements, recommendations and benchmarking. Through this process, hazards that pose a risk of serious injury have been addressed by the relevant ECA departments. The Strategy Development Plan addresses these risks and proposes mitigation measures.

113 In 2021 there were only four⁷ minor injury-related incidents, and no major injury-related incidents.

114 Staff have direct access to the security and safety service in the event that they identify a risk. An intranet ticketing system allows staff to report issues on security and safety. Certain sensitive risks (for example, psychological risks) are covered by specific guidelines:

- Specific procedures to protect against the risk of reprisals, as described in an internal [decision](#) on our policy of maintaining a satisfactory working environment and combating psychological and sexual harassment;
- A specific anti-harassment procedure, in force and available to all staff on the intranet;
- There is a network of ethics advisers that any member of staff has the right and opportunity to consult in order to seek confidential and impartial advice with regard to the following:
 - The values and principles expected of staff (e.g. independence, integrity, impartiality, professionalism);
 - Specific sensitive matters, such as actual or apparent conflicts of interest, or accepting gifts;
 - Providing information in the event of serious irregularities (whistleblowing).

115 Our occupational health and safety system includes a Medical Service for all staff, headed by a Medical Officer. Medical Service employees have signed a medical confidentiality clause. The ECA offers the following medical services to its staff:

- Free annual medical check-up and follow-up;
- Compulsory medical check-ups before recruitment;
- Medical emergencies, including ambulance service, ambulatory treatment during working hours and, if needed, transport to hospital by the emergency services;
- Psychological counselling, with up to ten sessions reimbursed per year;

⁷ These minor injury incidents were as follows: subcontractor (dust in eye); ECA staff member (wounded finger); ECA staff member (fall down stairs); subcontractor (wounded finger).

- Possibility of on-site physiotherapy;
- Annual ophthalmological check-up, including the reimbursement of glasses for work;
- Personalised advice on ergonomics for all staff when setting up their workstation, including adjustable desks and adapted IT equipment;
- Free mammography for women over the age of 40 every two years;
- Annual reimbursed gynaecological smear test;
- Flu vaccination campaigns for all staff on a voluntary basis, and other free vaccinations;
- Advice on returning to the workplace after long-term sick leave;
- Assistance from the Medical Officer for staff who have to travel to countries outside Europe, including recommendations on essential vaccinations and advice on hygiene risks.

116 In response to the COVID-19 pandemic, the ECA has taken all steps necessary to protect its staff and ensure a safe working environment. This includes contact prevention measures, free on-site PCR tests, free rapid antigen test kits, and free distribution of protection materials for staff, such as surgical and FFP2 masks and alcohol sanitiser gels.

117 We take the promotion of staff health very seriously, and we aim to help all our staff to lead rich lives, enjoying good health and with the energy to take on challenges at work and live life to the full.

118 The ECA facilitates employee's access to a number of health services and health prevention programmes, including:

- Free in-house health check-ups, as well as more extensive preventive examinations in hospital;
- During the COVID-19 pandemic, intranet announcements on practically a daily basis, with information on how to be safe in the workplace;
- Psychological help for staff;

- A wellbeing working group for staff, and wellbeing initiatives, e.g. good practices and recommendations for managers and staff on continuous teleworking, work-life balance and wellbeing practices. An intranet page on wellbeing groups together these initiatives and keeps staff informed;
- Communication campaigns on the “Right to disconnect” and “Respect in the Workplace”, and free morning mindfulness sessions for all staff;
- Webinars and workshops on work-life balance, focusing on families and parental life.

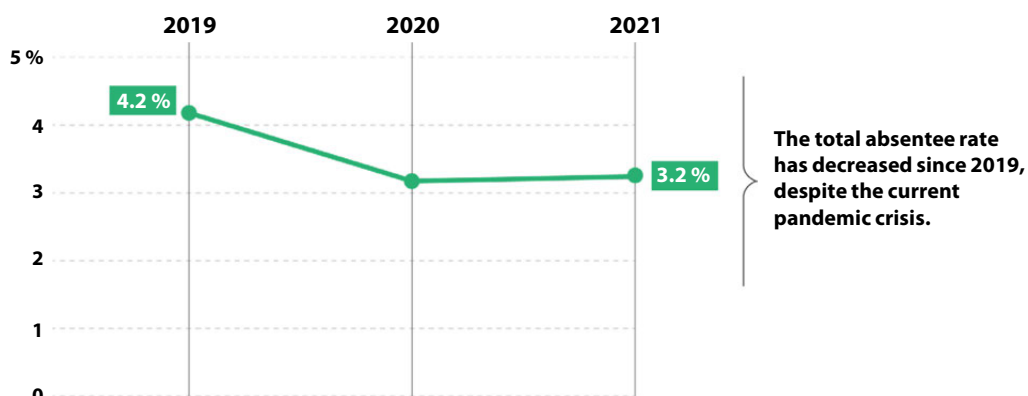
119 We offer free and payable sports and health activities: gym, sauna, ECA Fit programme with different sports activities and classes, and an outdoor sports ground. Furthermore, the staff canteen and cafeteria promote a balanced diet. We also offer staff the possibility to take a sabbatical, family, parental, or special leave, or make use of hybrid teleworking arrangements.

120 The staff consultation process on health and safety issues is carried out by means of the joint committee on Health, Safety, Catering and Wellbeing at work. This committee was set up in 2017 and meets twice per year.

121 Our annual training programme offers different types of training on health and safety issues. This training is available for workers and covers various fields (Fire Marshals, first aid course, Hostile Environment Awareness training, crisis management and resolution training). Training on wellbeing at work is also available to staff.

122 Since we have not collected specific data on work-related ill health figures, to measure this topic we have used the absentee rate. Data for the last three years is shown in *Figure 16*:

Figure 16 – Absentee rates



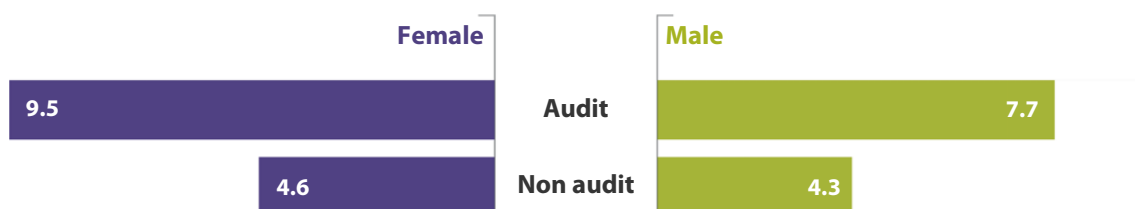
Source: ECA.

123 The total absentee rate has decreased since 2019, despite the current pandemic crisis.

Training and Education

124 The average training, broken down by year and by employee, is recorded according to the number of days, and takes into account the type of employment (audit or non-audit) and gender. Language training courses are not included in these statistics. The data for 2021 are displayed in *Figure 17*:

Figure 17 – Average number of training days per employee in 2021



Source: ECA.

125 Our programmes for upgrading employee skills and talent management include:

- A broad catalogue of internal training courses, as well as funding support for external training or educational schemes. Our training also includes a large annual selection of in-house conferences, seminars and practice-sharing sessions, on a wide variety of subjects, not solely related to audit topics, but also wellbeing, current issues, IT matters, ethics, etc.;
- Support for obtaining and maintaining professional qualifications (ACCA, CIA, CGAP, etc.), and cooperation with a wide range of academic institutions, including a Master's degree programme provided by an external university in the workplace;
- Training for staff to become members of different support groups and networks (ethics advisors, confidential contact counsellors, career advisors, mentors, and internal facilitators);
- An internal scheme for short-term secondments within the cabinets of ECA Members and the Secretariat-General; as well as external secondment schemes to other Supreme Audit Institutions or international organisations, such as the IMF;
- EU fellowship programme: one semester at a selected university in the United States, Brazil, Asia, Australia, Italy or the UK, acting as EU ambassadors;

- ECA staff participation in Public Investment Management Assessment (PIMA) missions organised by the IMF;
- Performance Recognition Awards, which are granted every year to staff who have demonstrated exceptional competence in their work;
- Knowledge Management Awards, which are granted every year to staff who have contributed to making the ECA a knowledge-based organisation;

126 A more detailed description of our training activities can be found in our training catalogue and annual training work programme, which are available to all staff on our intranet.

127 We offer staff transition assistance programmes, including:

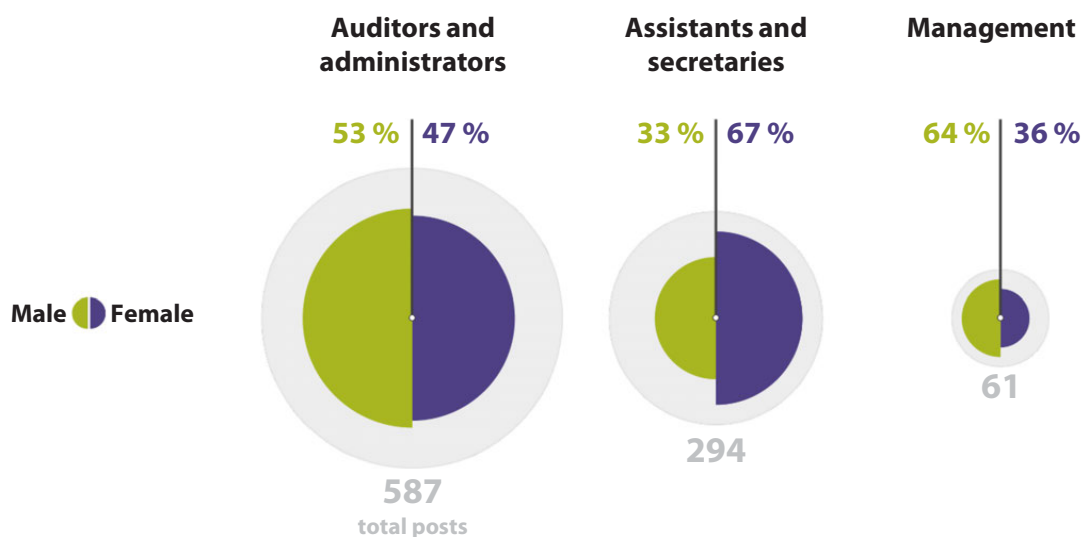
- Exit interviews;
- Information offered to staff by Human Resources;
- Inter-institutional pre-retirement training and a new 'active seniors' scheme.

128 All staff, including contract staff, receive mandatory annual performance and career development reviews on a compulsory basis – except for Seconded National Experts from Member State administrations – who can however participate on a voluntary basis.

Diversity and Equal Opportunity

129 Overall, we employ equal proportions of women and men in our workforce – see *Figure 18*:

Figure 18 – Proportion of men/women in our workforce



Source: ECA.

130 We are committed to offering equal career opportunities for our staff at all levels within the institution. In 2008, the ECA set up a Joint Committee on Equal Opportunities (COPEC), whose mandate was renewed and expanded in 2018. In particular, COPEC was mandated with monitoring the implementation and impact of the ECA's Action Plan on equal opportunities, as well as proposing measures and actions with a view to complying with the requirements of the Staff Regulations.

131 We employ equal proportions of women and men, and more than a third (36 %) of our directors and principal managers were female in 2021 (35 % in 2020). The proportion of female principal managers in audit at the ECA reached 37.5 % (29 % in 2020), which is close to our 2027 target of 40 %. With our new multiannual policy and action plan for 2021-2025, we moved from an equal opportunities policy to a broader diversity and inclusion approach in 2021. Similarly, we remain committed to geographical balance in our management.

132 There are no differences in our remuneration policies between women and men.

Non-discrimination

133 In 2021, no incidents relating to discrimination against staff were identified or reported.

Freedom of association and collective bargaining

134 Staff at the ECA enjoy freedom of association. In 2018, the ECA renewed its framework agreement with the staff unions, represented by *Union Syndicale Luxembourg* (USL), to represent staff rights. This framework agreement was first signed in 1993, and renewed in 2018.

135 By signing this agreement, the parties confirmed their wish for freedom of association for ECA staff. The agreement also comprises a consultation mechanism, which normally involves three phases. The objective is to reach an agreement during any one of these phases, which are as follows:

- o In a first (administrative) phase, aiming to carry out a technical examination of data in the file, the consultation takes place at the level of the competent department within the Administration;
- o In a second (technical) phase: consultation with the Director of Human Resources;
- o In a third (political) phase, and if necessary, consultation is done with the SG.

136 The agreement also regulates the role and functions of the staff unions and conciliation procedures, together with the staff's right to strike.

Child labour, forced or compulsory labour, rights of indigenous peoples

137 We have not identified any operations that present any significant risks for incidents of child labour, or incidents of forced or compulsory labour relating to our operations, or those of our suppliers.

138 In the course of our operations, we have not detected any incidents of violations involving the rights of indigenous peoples.

Security Practices

139 There is no specific training for security personnel on human rights policies or procedures. However, there are internal guidelines on taking into account human rights, which are available to security agents to help them to maintain their awareness of respect for human rights. Members of our security staff are instructed to comply with human rights guidelines.

Human Rights Assessment

140 Our operations have not been subject to specific human rights reviews or impact assessments, given the nature of our work. It has not yet been considered necessary to organise specific employee training on human rights policies or procedures.

141 Due to the nature of our procurement, we have not yet developed specific human rights clauses to be included in our procurement policies, nor do our public procurement procedures undergo specific human rights screening.

Local Communities

142 We do not currently carry out any operations that have a significant actual or potential negative impact on local communities.

Supplier Social Assessment

143 The ECA's general procurement conditions specifically provide for compliance with the applicable labour and social legislation. Green Public Procurement (GPP) criteria are included in the technical specifications, selection and award criteria for our public procurement procedures, in accordance with our Environmental Policy. However, the policy does not provide for social aspects.

144 The application of the GPP criteria does not include social aspects per se. However, for certain types of service procurement procedures (cleaning services or catering), social aspects may be taken into consideration and assessed at the same time as environmental aspects. For instance, the use of ethical and fair trade products, which certify that people working all along the supply chain enjoy fair working conditions, is assessed along with the labels and certifications. Further checks are performed by the Medical Service regarding the safety of cleaning products used. For the companies that

provide cleaning services, the applicable salary index is checked to ensure that the contractor pays its employees adequately.

145 We are not aware of any negative social impact within our supply chain. However, we have not carried out specific research in this respect.

Public Policy

146 As a public institution, and considering its role and mission, the ECA does not participate in implementing public policy development (although our audit reports do contribute to public policy development). The ECA does not carry out any lobbying activities.

Customer Health and Safety

147 Due to the nature of its audit operations, the ECA does not carry out assessments of the health and safety impact of products or services, as we are not a manufacturing organisation. Therefore, no incidents were reported relating to non-compliance of operations in terms of customer health and safety.

Socioeconomic Compliance

148 In 2021, we did not identify any non-compliance issues in our institution in connection with laws and regulations in the social and economic domain.

ANNEX

This annex lists the disclosures that were considered not applicable to our institution, due to our nature and characteristics as a public organisation:

- Disclosure 102-9 Supply chain
- Disclosure 102-10 Significant changes to the organisation and its supply chain
- Disclosure 102-21 Consulting stakeholders on economic, environmental, and social topics
- Disclosure 102-28 Evaluating the highest governance body's performance
- Disclosure 102-38 Annual total compensation ratio
- Disclosure 102-39 Percentage increase in annual total compensation ratio
- Disclosure 202-2 Proportion of senior management hired from the local community
- Disclosure 203-1 Infrastructure investments and services supported
- Disclosure 203-2 Significant indirect economic impacts
- Disclosure 206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices
- Disclosure 207-1 Approach to tax
- Disclosure 207-2 Tax governance, control, and risk management
- Disclosure 207-3 Stakeholder engagement and management of concerns related to tax
- Disclosure 207-4 Country-by-country reporting
- Disclosure 301-1 Materials used by weight or volume
- Disclosure 301-2 Recycled input materials used
- Disclosure 301-3 Reclaimed products and their packaging materials
- Disclosure 302-2 Energy consumption outside of the organisation
- Disclosure 302-5 Reductions in energy requirements of products and services

- Disclosure 303-2 Management of water discharge-related impacts
- Disclosure 303-3 Water withdrawal
- Disclosure 303-4 Water discharge
- Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
- Disclosure 304-3 Habitats protected or restored
- Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations
- Disclosure 305-6 Emissions of ozone-depleting substances (ODS)
- Disclosure 305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions
- Disclosure 306-1 Waste generation and significant waste-related impacts
- Disclosure 306-2 Management of significant waste-related impacts
- Disclosure 417-1 Requirements for product and service information and labelling
- Disclosure 417-2 Incidents of non-compliance concerning product and service information and labelling
- Disclosure 417-3 Incidents of non-compliance concerning marketing communications
- Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

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