



EUROPEAN
COURT
OF AUDITORS

ECA SUSTAINABILITY REPORT

2022

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2022 ECA College



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

FOREWORD: THE ECA'S 2022 SUSTAINABILITY REPORT

I am delighted to present the European Court of Auditors' (ECA) second sustainability report covering the year 2022, which follows up on our first sustainability report issued in 2021 and demonstrates our continued commitment to transparency, accountability and sustainability.

As a public organisation, the ECA is committed to promoting the principles of good governance, accountability and transparency. However, in today's rapidly changing world, it is no longer enough to focus solely on financial performance and compliance. We recognise that sustainable development is a vital component of our responsibilities towards society and future generations.

At the ECA, we also recognise that sustainability involves far more than just greening. It is determined by social, economic and environmental factors, ethical conduct, and good governance. We believe that ethical conduct and good governance are essential components of sustainability, and have therefore incorporated these values into our organisational culture.

Our commitment to sustainability is reflected in our ongoing work to promote good governance and accountability. We aim to ensure that public resources are used efficiently and effectively to this end in all our activities. We believe that these principles are fundamental to achieving sustainability, and will continue to embed them in our work.

Our 2021 report highlighted our efforts towards reducing our impact on society, the economy and the environment, promoting sustainable practices, and integrating sustainability into our activities. Our second sustainability report aims to provide our stakeholders with a transparent update on our progress and efforts, and the challenges faced. It demonstrates our ongoing commitment to sustainability and our acknowledgment that sustainable development is essential to the effective execution of our mandate.

We are proud of the progress made in 2022, and will continue to work towards reducing our impact, promoting sustainable practices, and integrating sustainability into our operations. By working together, we can make a meaningful contribution to a more sustainable future.

This report has been drafted in accordance with the Global Reporting Initiative (GRI) Standards, and contains information for our stakeholders on how our institution behaves from a sustainability point of view. We trust that readers will find the information in this report both interesting and relevant. We welcome any comments and 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 at www.eca.europa.eu. You can also:

- ✓ *Follow us on Twitter @EUAuditors*
- ✓ *Check our pages on LinkedIn and Facebook*
- ✓ *Watch our videos on YouTube: **EUAuditorsECA***

I would like to thank everyone who contributed to this report, and I encourage its readers to join us in our journey towards sustainability.



Zacharias Koliass
ECA Secretary-General

A close-up photograph of a person's hands holding a stalk of grain, likely rice, against a blurred background of green foliage. The person is wearing a green long-sleeved shirt. The grain is golden-brown and appears to be a panicle. The hands are positioned on either side of the grain, with fingers gently holding it. The background is a soft-focus green, suggesting a field or garden setting.

01.

INTRODUCTION:
**REPORTING
PRINCIPLES**

01 The European Court of Auditors' (hereafter "the ECA") 2022 sustainability report describes the institution's continued efforts to be a sustainable organisation. It is based on the Global Reporting Initiative¹ (GRI) Standards and describes how we address the environmental, social and economic impact of our operations, both internally and externally.

02 The Reporting Principles are a key tool of the GRI methodology. The principles for defining both report content (stakeholder inclusiveness, sustainability context, materiality and completeness) and report quality (accuracy, balance, clarity, comparability, reliability and timeliness) were applied to this report.

03 This is the second in a series of reports that will be published annually. To avoid repeating information, the GRI Content Index reporting tool has been used extensively to provide the necessary information. The GRI Content Index may be found in chapter 6 at the end of this report.

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

02.

**GENERAL
DISCLOSURES**



Organisational Profile

04 The ECA is the European Union (EU) institution that acts as the independent guardian of the financial interests of the EU's citizens. Its mission is to assess – through its independent, professional and impactful audit work – the economy, effectiveness, efficiency, legality and regularity of EU action in order to improve accountability, transparency and financial management, thereby enhancing citizens' trust and responding effectively to current and future challenges facing the EU. The scope of the ECA's operations covers all spending on policies and programmes in all areas of the EU budget.

05 Our organisational profile was described in our 2021 report and is unchanged. All the information on our institution is available to the public at <https://www.eca.europa.eu>. Specific information on our activities may be found in our annual activity reports.

06 The financial provisions governing the ECA are set out in Articles 310 to 325 of the Treaty on the Functioning of the European Union. In 2022, our budget amounted to around €162.1 million, with an execution rate of 98.5 % (compared to 97 % and 96 % in 2021 and 2020, respectively). Our budget represents around 1.5 % of the EU's total administrative spending (less than 0.1 % of total EU spending).

Governance

07 The ECA operates under a collegiate body of 27 Members, one from each member state. The Members are appointed by the Council following consultation of the European Parliament for a renewable term of six years. The remuneration for ECA Members is laid down in Council Regulation (EU) 2016/300, which determines the emoluments of EU high-level public office holders.

08 Members elect one of their number as President for a renewable term of three years, whose role is that of primus inter pares – first amongst equals. The President chairs ECA meetings, and ensures that ECA decisions are implemented and the institution and its activities are soundly managed. On 20 September 2022, Tony Murphy, the Irish Member, was elected as the ECA's 12th President.

09 Information on the ECA's governance is publicly available, and detailed information is available at <https://www.eca.europa.eu/en/Pages/Structure.aspx>.

Ethics and Values

10 Our ethical guidelines are based on the [INTOSAI Code of Ethics \(ISSAI 130\)](#). They were updated in October 2022 and the first part is structured around the ECA's core values, as defined in the ECA's 2021-25 strategy. The second part details the obligations arising under the Staff Regulations. The first part of the guidelines applies to all staff and Members, and the second to staff covered by the Staff Regulations. Similar obligations applicable to Members are explained in their [Code of Conduct](#).

11 The ECA's values are as follows:

- Independence: we carry out our work free from any influence that may compromise or be seen to compromise our professional judgement
- Integrity: we act honestly, reliably and solely in the EU public's interest, and aim to lead by example in both 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 in 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 skill in relation to both the public audit profession, and EU financial and policy management

12 The ECA Members 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 upon taking up their duties, and their financial interests annually thereafter. Members must respect the obligation to behave with integrity and discretion when accepting any appointment or benefit after they cease to hold office at the ECA.

13 All staff are subject to the [Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Union](#) (hereafter the "Staff Regulations").

14 ECA staff may undertake external activities, subject to prior authorisation and provided they follow the rules laid down in this regard.

15 Officials must not accept gifts or other benefits that might influence them in the course of their duties. However, small hospitality gifts that are considered to be within the bounds of normal courtesy may be accepted.

16 Invitations to breakfast, lunch or dinner during audit visits should be declared in the mission declaration.

17 There are several channels for communicating critical concerns according to the nature of the concern. In the case of ethical breaches or threats to independence and objectivity, our ethical guidelines provide guidance, while both the Staff Regulations, and the internal rules of procedure for providing information in the event of serious irregularities (“whistleblowing” procedure) contain guidance on how to report such incidents. The Ethics Committee and the ethics advisers constitute our support structures in this domain. Specifically, the role of the ethics advisers is to provide staff with guidance and advice on ethical issues, while the Ethics Committee examines ethical issues related to Members.

18 There is also a network of confidential counsellors, whose role is to provide advice and guidance in a confidential setting to colleagues who consider that they have experienced or observed harassment.

19 A key channel through which staff may raise concerns with the institution is the Staff Committee. The Staff Committee is a body of employees of various grades and function groups that staff members elect to represent them.

20 Article 9 of the [Staff Regulations](#) provides for a Staff Committee and requires that it be consulted on a number of matters, such as promotions, certification, early retirement, etc. The Staff Committee is also represented on different consultative committees (e.g. Professional Training, ITAC, and Health, Safety, Catering and Wellbeing). It also delivers its opinion on certain administrative matters, such as internal competitions, recruitment, contract renewals, regrading, missions, etc. The Staff Committee can discuss any queries raised by staff with the Administration.

Strategy

21 The ECA develops multiannual (five-year) strategies focused on remaining at the forefront of developments in public-sector auditing.

22 Our [2021-25 strategy](#) is focused on pursuing three strategic goals:

Figure 1 – Strategic goals



Source: ECA.

23 Our [strategy](#) focuses on audit, our core task, and on engaging with our main stakeholders, cooperating with our peers and communicating with the EU's citizens, as well as on our own accountability and transparency. The strategy does not include specific policy commitments relating to sustainability. The strategy sets broad, overarching goals, which are further explained in our development plans. Our efforts and commitments as an organisation with regard to transparency, ethics, staff well-being and managing our environmental impact are laid down in the development plans.

Stakeholder Engagement

24 The ECA's efforts to engage with its main stakeholders vary in nature. They were mapped in its [2021 report](#) and are described in its [2021-25 strategy](#). In particular, the ECA fosters institutional relations with key stakeholders, such as the Council, the European Parliament (EP), and specifically its Budgetary Control Committee, as well as its main auditee, the European Commission, to ensure smooth communication and feedback.

25 To help fight fraud against the EU budget, the ECA has developed close cooperation with the European Anti-Fraud Office (OLAF) and the European Public Prosecutor's Office (EPPO).

26 OLAF is responsible for fighting fraud against the EU and protecting its financial interests. The ECA notifies OLAF of the details of any suspected fraud, corruption or other illegal activity affecting the EU's financial interests that it identifies through its audit work.

27 The EPPO is the independent body responsible for investigating and prosecuting crimes affecting the EU's financial interests, and bringing the perpetrators to justice. In September 2021, the ECA signed a [working arrangement](#) with the EPPO that sets out a structured framework of cooperation to protect the EU budget.

28 The ECA has cooperative relations with a large number of stakeholders. For example, in the field of public audit, the ECA is an active member of INTOSAI and EUROSAI, and maintains a network of relations and cooperation with other Supreme Audit Institutions (SAIs) and international audit organisations. Details of international counterparts with which we cooperate may be found [here](#).

Reporting Practice & Management Approach

29 This report has been prepared in accordance with the GRI Standards' "Comprehensive" option. The reporting period is the calendar year, in this case 2022, and the periodicity is annual. There are no information restatements or changes in the material topics or report boundaries vis-à-vis the previous report.

30 Material topics are those that reflect an organisation's significant economic, environmental and social impact, or those that substantively influence stakeholders' assessments and decisions. No negative economic or social impact was detected. Our negative environmental impact is dealt with via our EMAS policies (see chapter 4). However, a materiality assessment to define matters that substantively affect the institution's ability to create value over the short, medium and long term has not been conducted. In consequence, no management approach has yet been defined in this regard.

31 The ECA has collective knowledge of economic, environmental and social topics gained from its audit work on reports that focused on those topics. The responsibility of overseeing the management of any such impact lies with the Secretary-General, who delegates responsibility for managing such impact to the various departments of the Secretariat-General. He is responsible for signing the annual Sustainability Report, submitting it for approval to the College, and communicating any critical concerns that may arise to the Court Members via the Administrative Committee, which meets twice a month. The meeting schedule is public and may be consulted at https://www.eca.europa.eu/ContentPagesDocuments/Transparency_portal/Court_meetings_calendar.pdf.

32 No external assurance was sought with regard to the content of this report. Any questions you may have should be addressed to Mr Alfonso de la Fuente Garrigosa, Sustainability Project Manager, on the form at <https://www.eca.europa.eu/en/contact>.



03.

ECONOMIC STANDARDS

Economic Performance

33 The ECA publishes an annual activity report, which provides an overview of the work done throughout the year, as well as information on both the institution's finances, and its management and staff. This report is public and available on our webpage.

Indirect Economic Impacts





34 The ECA has a significant, positive, indirect economic impact on the local community, particularly given the number of jobs supported, expatriate families settling, and children attending schools in the community. However, we do not specifically support investment in infrastructure or services in the local community, as this does not fall within our mandate as an EU institution.

35 We have not conducted a specific study to quantify the positive impact on the local community. Aside from the difficulties inherent in carrying out such a study, this is not one of our fixed communication priorities.

36 In 2022, we published 29 special reports and reviews addressing many of the challenges the EU is facing across the different areas of EU spending and policies. These included climate action, energy efficiency, 5G networks, cybersecurity, fraud in the CAP and the rule of law, to name but a few. 62 % of these reports covered topics which are relevant for achieving the United Nations' Sustainable Development Goals (SDGs). Two reports mentioned SDGs directly. The table below gives an overview of the link between our reports and the SDGs.

Table 1 – SDG-relevant content in 2022 ECA reports

SDG	Report with explicit mention of the SDG	Report(s) with relevant content for the SDG
 <p>3 GOOD HEALTH AND WELL-BEING</p>		<p>SR 19/2022 EU COVID-19 vaccine procurement</p>
 <p>7 AFFORDABLE AND CLEAN ENERGY</p>	<p>RV 01/2022 Energy taxation, carbon pricing and energy subsidies</p>	<p>SR 02/2022 Energy efficiency in enterprises SR 22/2022 EU support to coal regions</p>
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>		<p>SR 07/2022 SME internationalisation instruments SR 08/2022 SME Competitiveness SR 22/2022 EU support to coal regions SR 28/2022 Support to mitigate Unemployment Risks in an Emergency (SURE)</p>
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>		<p>SR 02/2022 Energy efficiency in enterprises SR 03/2022 5G roll-out in the EU SR 07/2022 SME internationalisation instruments SR 08/2022 SME Competitiveness SR 12/2022 Durability in rural development SR 15/2022 Measures to widen participation in Horizon 2020 SR 23/2022 Synergies between Horizon 2020 and European Structural and Investment Funds SR 24/2022 e-Government actions targeting businesses</p>

SDG	Report with explicit mention of the SDG	Report(s) with relevant content for the SDG
		<p>SR 04/2022 Investment funds</p> <p>SR 12/2022 Durability in rural development</p>
		<p>SR 02/2022 Energy efficiency in enterprises</p> <p>SR 09/2022 Climate spending in the 2014-2020 EU budget</p> <p>SR 22/2022 EU support to coal regions</p>
	SR 20/2022 EU action to combat illegal fishing	
		<p>SR 01/2022 EU support for the rule of law in the Western Balkans</p> <p>SR 05/2022 Cybersecurity of EU institutions, bodies and agencies</p> <p>SR 11/2022 Protecting the EU budget - Better use of blacklisting needed</p> <p>SR 14/2022 The Commission's response to fraud in the Common Agricultural Policy</p> <p>SR 18/2022 EU institutions and COVID-19</p>

Source: ECA. Icons obtained from the UN SDGs communications materials website.

Procurement Practices

37 All ECA practices for procuring goods, services and works are subject to the Financial Regulation². The [general conditions governing supply, service and works](#)

² Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

contracts are set out in a public document defining the contractual relationship between the ECA and its suppliers, service providers and work contractors, which is available on our website.

38 To increase transparency, our procurement practices and procedures, and an annual list of contracts, are published on a dedicated internet page³. In 2022, the ECA purchased goods and services totalling €5 512 853 (compared to €15 215 515 in 2021), of which purchases from local suppliers amounted to €4 848 701 (€10 144 812 in 2021). The percentage of spending on local suppliers was 88 % (67 % in 2021).

Anti-corruption

39 When conducting a corruption risk assessment, we need to distinguish between internal and external operations. External operations are operations or transactions under the EU budget that are checked as part of our audit work.

40 The ECA is the EU's external auditor but does not have a mandate to investigate cases of suspected fraud against the EU's financial interests. However, even though it can be difficult to identify fraud through standard audit procedures, our work reveals several cases of suspected fraud every year, which are notified to OLAF by means of the established bilateral cooperation mechanisms and channels. If deemed necessary, such cases are also reported to the EPPO.

41 No cases of suspected fraud in internal operations were reported in 2022.

42 With regard to training on fraud and corruption, in 2022 we organised 21 training courses on anti-corruption policies and procedures (compared to 15 in 2021) lasting 156 hours (76 hours in 2021). The courses were open to both staff and Members, 612 of whom attended (1 011 in 2021)⁴.

³ See under <https://www.eca.europa.eu/en/Pages/PublicProcurement.aspx#>.

⁴ This figure indicates the cumulative number of attendees.

04.

**ENVIRONMENTAL
STANDARDS**



43 On 28 November 2014, the ECA adopted an environmental policy formalising its participation in a high-quality environmental management initiative. The policy was updated in 2018.

44 Through this policy the ECA committed itself to:

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

45 The ECA complies with the certification requirements of internationally agreed quality standard ISO 14001:2015 (Environmental Management System) and is ISO 14001-certified.

46 We take part in the EU Eco-Management and Audit Scheme (EMAS), a management tool for evaluating, reporting on, and improving organisations' environmental performance. We achieved EMAS registration in March 2017, and successfully operate an environmental management system in line with both EMAS Regulation (EC) No 1221/2009, as amended by Regulation (EU) No 2017/1505, and ISO 14001.

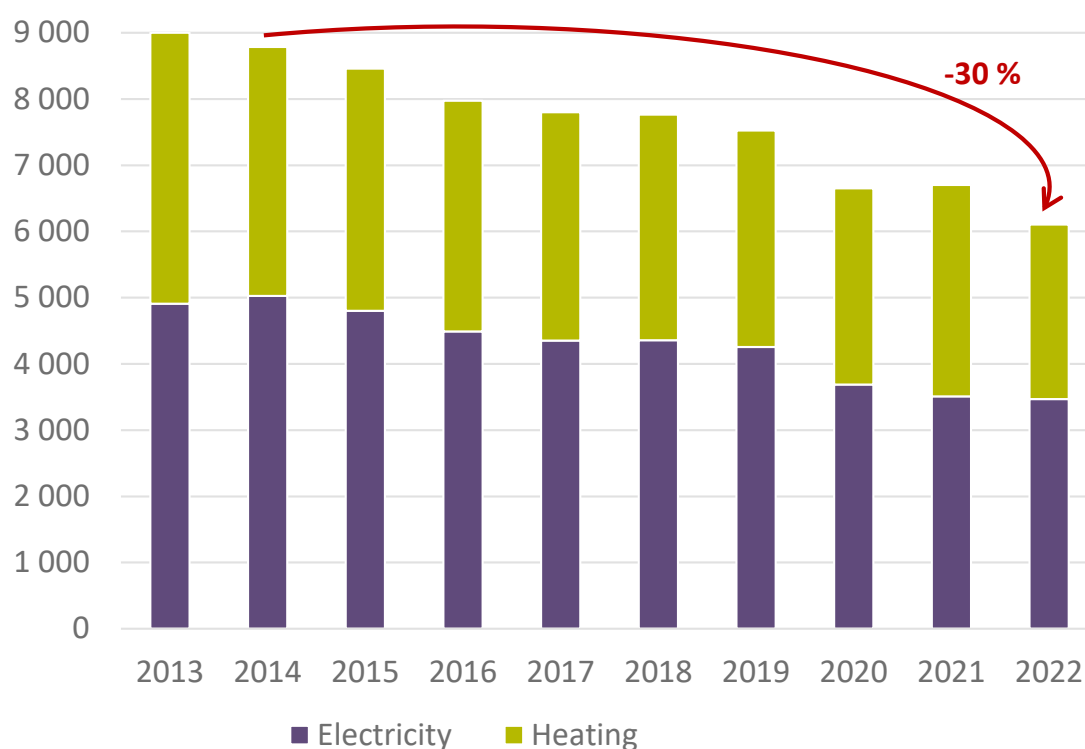
47 Following the audit of the governance of the ECA's environmental system carried out by an external auditor in October 2022, its [EMAS certification](#) has been renewed until 2025. For additional information, please see the ECA's [2022 environmental statement](#), validated by an accredited verifier, in which we present our environmental performance results and future plans for improvement.

48 The ECA drew up an environmental programme for the 2020-2022 period that aimed to address various matters identified in the course of its environmental analysis, and reduce the impact of significant environmental aspects of its work. It is now preparing its next environmental programme, in order to reduce its environmental impact yet further. As in the past, this programme will have two parts: an action plan broken down into eight subject areas, and a communication and training plan.

Energy

49 In 2022, the ECA's buildings used a total of 6 119 230 kWh of energy, or 6 316 kWh per full-time equivalent (FTE)⁵. This was 8.6 % less than in 2021, and 19 % less than in 2019. As [Figure 2](#) shows, energy consumption was 30 % lower than in 2014.

Figure 2 – Total internal energy consumption (MWh)



Source: ECA.

⁵ This was calculated for ECA staff in 2022 by expressing the total time worked by each person in proportion to that worked by a full-time member of staff. On 31 December 2022 the ECA workforce comprised 968.83 FTEs.

50 The main reasons for this reduction were the energy-saving measures introduced in June 2022, hybrid work patterns, and a mild winter.

51 The ECA's external data centre consumed 108 383 kWh of energy in 2022, which represents a reduction of 21.3 % compared to 2019.

52 In the first quarter of 2022, an external consultant was employed to carry out an energy audit of the ECA's buildings and suggest where savings could be made. A working group used the audit to draw up proposals for reducing energy consumption.

Renewable Energy

53 The ECA is a role model in its use of primary sources of renewable energy⁶. In 2022, 81 % of the primary energy used to meet the ECA's needs was derived from renewables.

54 For almost a decade, the ECA has used 100 % certified renewable-source electricity supplied under an interinstitutional contract.

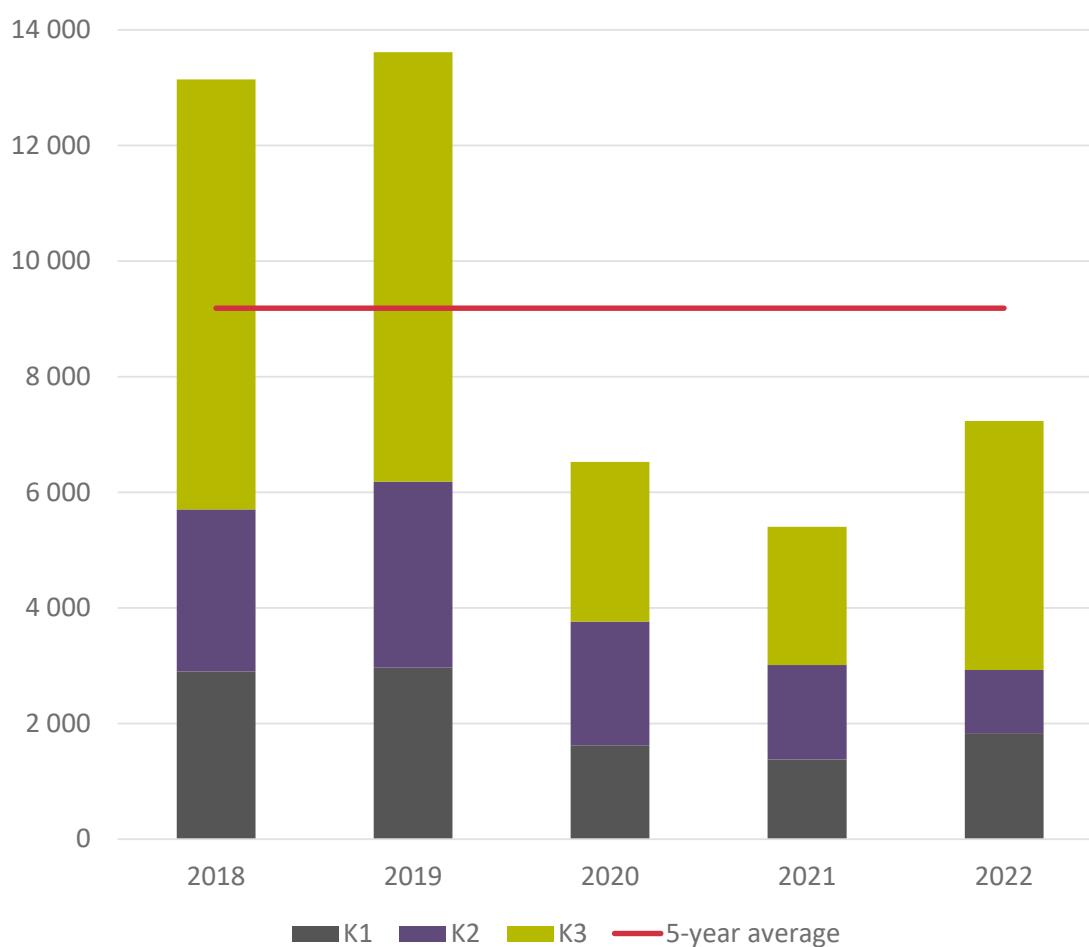
55 Our heating system is connected to the Kirchberg district heating network, which obtains 58 % of its heat from biomass (wood pellets). Current renovation work on the power station is due to finish at the end of 2023. The objective is to increase its reliance on biomass, which will then account for 85 % of production capacity. As a result, the share of renewables in the energy mix for our heating system will increase further in 2024.

⁶ A primary energy source is a source of energy that is present in nature and can be used directly without transformation.

Water and Effluents

56 The water-related impact of our activities is monitored regularly. In 2022, there was no significant water discharge-related impact to report. The ECA consumed around 7 241 m³ of water, representing a 34.8 % increase compared to 2021. The water consumption figures are shown in [Figure 3](#):

Figure 3 – Water consumption by ECA building over time



Source: ECA.

57 The increase in water consumption is linked to staff's return to the workplace, following the lifting of the Covid-prevention measures. This is more evident in the figures for the K3 building, which hosts the kitchen and canteen. As staff gradually returned to their offices, the number of meals prepared on site increased, as did water consumption. Despite the increase, water consumption figures are considerably lower than before the pandemic. In 2019, the overall figure for water consumption was 13 615 m³, or 45 % more than in 2022.

Biodiversity

58 The impact of ECA activities on biodiversity is quite limited. Nonetheless, we regularly monitor our impact through risk analysis, assessing it in terms of the level of severity, occurrence, and level of control. If an issue becomes significant, we take action to mitigate any associated risks.

Figure 4 – ECA staff taking part in the “Plant a tree” initiative



Source: ECA.

Waste

59 Waste generated results from our own consumption. In 2022, we generated a total of 117.5 tonnes of waste, compared to 74.4 tonnes in 2021. Of this, 42.8 tonnes (or 36.4 %) constituted hazardous hazardous waste (18.46 tonnes in 2021).

60 The increase in waste production is due to more staff returning to the office following the COVID-19 pandemic and due to the ECA’s canteen resuming its regular level of activity.



05.

**SOCIAL
STANDARDS**

Employment

61 We depend on our staff's competence, skills and motivation to fully implement our annual work programmes. Recruiting the right people at the right time is therefore a key priority.

62 Information on the staffing situation at the ECA as at 31 December 2022 may be found in the ECA's [2022 Social Balance Sheet](#). It contains a statistical overview of ECA staff, and a study of working conditions and other human-resource management matters. Its aim is to make it easier to identify areas where human-resource management policy can be adapted to better meet the institution's needs.

63 At the end of 2022, we employed 954 staff, of which 67 % were officials. Our staff come from all 27 EU Members States and the United Kingdom. In addition, for the first time, and in solidarity with our colleagues in the Supreme Audit Institution (SAI) of Ukraine, we have six Ukrainian auditors among our staff.

64 Table 2 provides a breakdown of staff by country and category.

Table 2 – ECA staff by country and category as at 31 December 2022

	Officials	Temporary staff	Contract staff	SNEs	Total staff
Austria	9	4		1	14
Belgium	44	7	8		59
Bulgaria	25	8			33
Croatia	3	5	2	2	12
Cyprus	3	4	1		8
Czechia	24	5		2	31
Denmark	6	1	1		8
Estonia	9	3	2		14
Finland	14	5	1	1	21
France	85	22	20	3	130
Germany	64	10	2	2	78
Greece	32	12	6	3	53
Hungary	24	6	3		33
Ireland	9	9	1	2	21
Italy	52	11	8		71
Latvia	10	5	1	1	17
Lithuania	14	6	5		25
Luxembourg	3	3	4	1	11
Malta	5	5	1		11
Netherlands	7	2			9
Poland	53	7	2	2	64
Portugal	24	6	9		39
Romania	42	8	2	3	55
Slovakia	9	4		3	16
Slovenia	10	6	3		19
Spain	46	9	8	1	64
Sweden	14	3		1	18
Ukraine		1		5	6
United Kingdom	11	2	1		14
Total	651	179	91	33	954

Source: ECA.

65 In 2022, we recruited 107 staff: 33 officials, 47 temporary staff, 16 contract staff and 11 seconded national experts, of which 64 (or 60 %) were women.

66 *Table 3* shows the recruiting efforts deployed in 2022 by our HR department.

Table 3 – Recruitment Figures - 2022 vs 2021

	2021	2022
Officials	16	33
Temporary staff	21	47
Contract staff	30	16
Seconded national experts	13	11
Total	80	107

Source: ECA.

Flexible Working Arrangements

67 In November 2021, the Court adopted a decision on hybrid working which entered into force on 1 January 2022. It introduced a flexible approach to working time as an essential component of human resource management allowing staff to strike a work-life balance, while taking into consideration the needs of the service, and contributing positively to gender balance and organisational efficiency.

68 In line with the decision on hybrid working, the default working arrangement at the ECA in 2022 was flexitime, allowing staff a certain flexibility, subject to the needs of the service.

Equal Opportunities, Diversity and Inclusion

69 The ECA is an equal opportunities employer, and we are committed to offering equal career opportunities to our staff at all levels within the institution. The principle of equal opportunities is enshrined in Article 1 of the [Staff Regulations](#), which prohibits discrimination on any ground. This principle includes full equality between men and women in the workplace.

70 In addition to guaranteeing equal opportunities for its staff, the ECA is committed to putting in place a diversity and inclusion (D&I) policy. The intention is to create a diverse working environment and an inclusive culture in which everyone feels valued and able to achieve their full potential. The person in charge of coordinating the implementation of this policy is the ECA's D&I officer.

71 To emphasise the importance of diversity and inclusion across the organisation, and to represent D&I issues at the highest levels of management, two ECA Members act as D&I Ambassadors. The role involves proposing and sponsoring actions, e.g. the hosting of awareness-raising events, and fostering knowledge at the ECA by cultivating partnerships, giving presentations, and so on. Ms Annemie Turtelboom acts as Equality Ambassador and Mr Marek Opióła as Disabilities Ambassador.

72 ECA managers are required to attend annual compulsory training to increase their awareness of D&I issues. In 2022, we provided five compulsory training sessions on "Managing hybrid teams – communication, trust, collaboration". The objective of the training was to provide managers with guidance and discuss good practices for improving communication, trust and collaboration with and between their teams.

73 ECA managers are also invited to undergo a 360° assessment to collect feedback on their performance in promoting D&I from both their staff, and their hierarchical seniors. Ten did so in 2022.

74 In 2022, a new criterion was added to the list of criteria to be taken into account when appraising ECA managers during the promotion procedure, i.e. that of their ability to cultivate inclusive management and promote diversity, inclusion, and work-life balance.

75 The ECA’s Joint Committee on Equal Opportunities (COPEC) is responsible for monitoring the implementation and impact of the ECA’s [Diversity & Inclusion Policy](#) and [Action Plan](#) for 2021-2025. The Policy comprises 10 goals, each with a set of indicators for measuring progress. The D&I goals are shown in [Table 4](#).

Table 4 – Goals of the Diversity & Inclusion Policy

Goal #	Title	Definition
Goal 1	MOBILISE	Promote D&I among management
Goal 2	INFORM & ENGAGE	Promote D&I among all staff
Goal 3	ATTRACT	Provide equal opportunities and enhance D&I in the recruitment process
Goal 4	INTEGRATE	Mainstream equal opportunities and D&I in performance management, evaluation, certification and promotion
Goal 5	PROMOTE	Promote gender equality in the selection of heads of task
Goal 6	ADAPT	Enhance flexibility at work
Goal 7	ENABLE	Create an inclusive environment for staff with disabilities
Goal 8	PROTECT	Acknowledge, understand and address the ageing of ECA staff
Goal 9	ENCOURAGE	Encourage women to embark upon the path towards management
Goal 10	MEASURE	Assess progress on D&I

Source: ECA.

76 We employ equal numbers of women and men. At the end 2022, we employed 504 women out of 954 staff. Overall, our workforce has been balanced and stable over the past five years, as shown in [Table 5](#).

Table 5 – Gender Equality Evolution 2018-2022

	2018	2019	2020	2021	2022
Men	49 %	49 %	48 %	48 %	47 %
Women	51 %	51 %	52 %	52 %	53 %

Source: ECA.

77 When looking at our workforce at managerial level, women account for 38.6 % of all managerial staff, with the proportion of women at management level in audit being higher than in administration. Our [D&I Action Plan 2021-25](#) is bearing fruit. In the audit chambers and the Directorate of the Presidency, 46 % of principal managers are women, compared to 39 % in 2021. In the Secretariat-General, 30 % of principal managers are female, compared to 32 % in 2021.

78 There is no difference in remuneration between women and men. In 2022, no incidents of discrimination against staff were identified or reported.

79 All staff, including contract staff, undergo a mandatory annual performance and career development review; seconded national experts from member state administrations may also undergo such review, if they so wish. Please see promotion rates by gender between 2020 and 2022 in [Table 6](#).

Table 6 – Promotion rates by gender 2020-2022

	2020			2021			2022		
	men	women	total	men	women	total	men	women	total
Promotable	163	175	338	148	180	328	162	190	352
Promoted	75	88	163	64	74	138	58	69	127
Promotion Rate	46 %	50 %	48 %	43 %	41 %	42 %	36 %	36 %	36 %

Source: ECA.

Training and Education

80 Post-pandemic 2022 was characterised by a transition from training conducted exclusively online to a hybrid working environment in which training was predominantly online, with on-site courses gradually resuming. We organised a record number of 663 learning activities on various topics for a total of 16 014 participants.

81 All employees are included in the professional training programme, which has a target of five days of non-language training per year for auditors, and two days for non-audit staff. These targets were exceeded in 2022: our auditors attended an average of 6.9 non-language training days (8.4 in 2021), and non-audit staff attended 3.6 training days on average (4.2 in 2021).

82 *Figure 5* shows the breakdown by age group and the average number of training days per staff member in each age group.

Figure 5 – Average Number of Training Days by Age Group



Source: ECA.

Socioeconomic Compliance

83 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.

06.

GRI CONTENT INDEX



GRI CONTENT INDEX

The GRI Index is an essential - and mandatory - component of any sustainability report based on the GRI Standards, as it provides organisations with a structured approach to disclosing their sustainability impact, risks, and opportunities.

The GRI Content Index renders reported information traceable and increases its credibility and transparency, which is important, as it helps ensure that sustainability reporting is comprehensive, transparent, and comparable across different organisations. A complete GRI Content Index helps stakeholders navigate the disclosures and information that an organisation has reported.

In the context of the ECA's 2022 sustainability report, the GRI Content Index plays a critical role in helping the organisation to communicate its sustainability performance to stakeholders. As a public sector institution, the ECA has the responsibility of both being transparent with regard to its sustainability impact, and demonstrating its commitment to sustainable development. The GRI framework provides a systematic way for the ECA to report on its sustainability performance, which is essential for meeting stakeholders' expectations.

The GRI framework also allows the ECA to identify areas for improvement in its sustainability performance. By reporting on a wide range of sustainability indicators, the ECA can assess its performance against global best practice and benchmark its performance against other organisations. In addition to allowing the ECA to identify opportunities for improvement, it can also help in its development of strategies for addressing sustainability risks and challenges.

In conclusion, the GRI Content Index is important for any sustainability report, as it provides a structured approach for companies to disclose their sustainability impact, risks, and opportunities. In the ECA's case, using the GRI framework in its 2022 sustainability report is essential for communicating its sustainability performance to stakeholders, ensuring transparency and credibility, and identifying opportunities for improvement in its sustainability performance.

GRI CONTENT INDEX

<i>Statement of use</i>		The European Court of Auditors has reported in accordance with the GRI Standards for the period from 1 January 2022 to 31 December 2022		
<i>GRI 1 used</i>		GRI 1: Foundation		
<i>Applicable GRI Sector Standard(s)</i>		There are NO specific applicable GRI Sector Standards		
<i>GRI Standard / other source</i>	<i>Disclosure</i>	<i>Location & comments</i>	<i>Omission</i>	
			<i>Requirement(s) omitted</i>	<i>Reason</i>
General Disclosures				
GRI 2: General Disclosures 2021	2-1 Organisational details	See paragraph 12 on page 11 of our 2021 Sustainability Report , our 2021 Annual Activity Report , and our webpage .	A grey cell indicates that the reasons for omission may not be disclosed or that there is no GRI Sector Standard reference number	
	2-2 Entities included in the organisation's sustainability reporting	None.		
	2-3 Reporting period, frequency and contact point	See paragraphs 29 and 32 .		
	2-4 Restatements of information	None.		
	2-5 External assurance	See paragraph 32 .		
	2-6 Activities, value chain and other business relationships	See page 11 of our 2021 Sustainability Report, and our 2021 Annual Activity Report, in particular page 12 detailing our work programme.		
	2-7 Employees	See paragraph 61 .		
	2-8 Workers who are not employees			
	2-9 Governance structure and composition	See paragraph 07 .		
	2-10 Nomination and selection of the highest governance body	See paragraph 07 .		
	2-11 Chair of the highest governance body	See paragraph 08 .		
	2-12 Role of the highest governance body in overseeing the management of impacts	See paragraph 31		
	2-13 Delegation of responsibility for managing impacts	See paragraph 31		

2-14 Role of the highest governance body in sustainability reporting	See paragraph 31		
2-15 Conflicts of interest	See paragraph 12 .		
2-16 Communication of critical concerns	See paragraph 31 .		
2-17 Collective knowledge of the highest governance body	See paragraph 31 .		
2-18 Evaluation of the performance of the highest governance body	Not applicable. See paragraph 09 .	Disclosure 102-28	N/A
2-19 Remuneration policies	See paragraph 07 .		
2-20 Process to determine remuneration	See paragraph 07 .		
2-21 Annual total compensation ratio	Not applicable. See paragraph 07 .	Disclosure 102-38	N/A
2-22 Statement on sustainable development strategy	See foreword to the report.		
2-23 Policy commitments	See paragraph 23 .		
2-24 Embedding policy commitments	See paragraph 23 .		
2-25 Processes to remediate negative impacts	See paragraph 30 .		
2-26 Mechanisms for seeking advice and raising concerns	See paragraph 17 .		
2-27 Compliance with laws and regulations	Our legal framework has been posted on our webpage.		
2-28 Membership of associations	See paragraphs 17 to 25 of our 2021 Sustainability Report , and details of our cooperation with external bodies on our website.		
2-29 Approach to stakeholder engagement	See paragraph 24 .		

	2-30 Collective bargaining agreements	They are determined by Regulation No 31 (EEC), 11 (EAEC), laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community (hereafter the “Staff Regulations of EU Officials”). In addition, in 2018 the ECA renewed a framework agreement with the staff unions represented by <i>Union Syndicale Luxembourg</i> (USL), which represents all staff in matters connected with their rights.		
Material Topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	See paragraph 30.	A grey cell indicates that the reasons for omission may not be disclosed or that there is no GRI Sector Standard reference number	
	3-2 List of material topics	See paragraph 30.		
Economic Performance				
GRI 3: Material Topics 2021	3-3 Management of material topics	See paragraphs 06, 30 and 33.		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Around 90 % of our budget is spent on staff costs and other related expenditure (medical service, canteen, social welfare, etc.), therefore directly impacting the local economy, and on missions (benefiting the local economy in the destination country). However, and given the inherent complexity of the issue, we have not carried out any specific studies to analyse the distribution of our direct economic impact. See paragraph 30.		
	201-2 Financial implications and other risks and opportunities due to climate change	No information available. Given the inherent complexity of the issue, we have not carried out any studies in this regard.	Disclosure 201-2	
	201-3 Defined benefit plan obligations and other retirement plans	Staff retirement plans are set by the Staff Regulations of EU officials.		
	201-4 Financial assistance received from government	The ECA does not receive any subsidies. Our budget is regulated as explained in paragraph 06.		

Market Presence				
GRI 3: Material Topics 2021	3-3 Management of material topics	See paragraphs 06 , 30 and 33 .		
GRI 202: Market Presence 2016	202-1 Ratio of standard entry level wage by gender compared to local minimum wage	Recruitment salaries are fixed by the Staff Regulations of EU Officials. Appointed officials will be entitled to remuneration determined by their grade and step, not their gender. All staff are paid above the local minimum wage.		
	202-2 Proportion of senior management hired from the local community	Not applicable. In accordance with the Staff Regulations of EU Officials, the ECA does not recruit staff based on nationality, nor does it apply nationality quotas. There is, however, a follow-up of staff by nationality, to monitor whether there are any significant differences.	Disclosure 202-2	N/A
Indirect Economic Impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics	See paragraphs 06 and 30 .		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	See paragraph 34 .		
	203-2 Significant indirect economic impact	See paragraph 35 .		
Procurement Practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	See paragraphs 06 and 30 .		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	See paragraph 38 .		
Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics	See paragraph 39 .		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	See paragraph 40 .		
	205-2 Communication and training related to anti-corruption policies and procedures	See paragraph 42 .		
	205-3 Confirmed incidents of corruption and actions taken	See paragraph 41 .		

Anti-competitive Behaviour				
GRI 3: Material Topics 2021	3-3 Management of material topics	The ECA's mandate is laid down in Article 285 of the Treaty on the Functioning of the European Union (TFEU), while Article 287 defines its tasks. The ECA is not a market operator, hence this disclosure does not apply.		N/A
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions in respect of anti-competitive behaviour, and anti-trust and monopolistic practices	This standard is not applicable – see previous point.	Disclosure 206-1	N/A
Tax				
GRI 3: Material Topics 2021	3-3 Management of material topics	As a public institution, the ECA is not subject to profit tax. This standard is not applicable.		N/A
GRI 207: Tax 2019	207-1 Approach to tax	This standard is not applicable. See above.	Disclosure 207-1	N/A
	207-2 Tax governance, control and risk management	This standard is not applicable. See above.	Disclosure 207-2	N/A
	207-3 Stakeholder engagement and management of concerns related to tax	This standard is not applicable. See above.	Disclosure 207-3	N/A
	207-4 Country-by-country reporting	This standard is not applicable. See above.	Disclosure 207-4	N/A
Materials				
GRI 3: Material Topics 2021	3-3 Management of material topics	We do not produce any goods or products, and therefore do not consume any raw materials or semi-manufactured goods or parts used in production processes. This disclosure is therefore inapplicable.		N/A
GRI 301: Materials 2016	301-1 Materials used by weight or volume	This standard is not applicable. See above.	Disclosure 301-1	N/A
	301-2 Recycled input materials used	This standard is not applicable. See above.	Disclosure 301-2	N/A
	301-3 Reclaimed products and their packaging materials	This standard is not applicable. See above.	Disclosure 301-3	N/A

Energy				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>The ECA has adopted an environmental policy, setting up an environmental management system in accordance with the EMAS Regulation, and undertaken to:</p> <ul style="list-style-type: none"> - minimise the environmental impact of daily activities; - constantly improve environmental performance; - comply with all relevant legislative provisions and obligations relating to the environment. <p>This has been implemented by specifically:</p> <ul style="list-style-type: none"> - putting in place measures to prevent pollution and reduce carbon dioxide emissions; - promoting efficient energy use and taking measures to reduce electricity and water consumption; - guaranteeing more efficient use of paper in order to reduce its consumption; - integrating environmental criteria into its public procurement procedures; - applying best practice in its waste management; - encouraging all staff to contribute to achieving this policy. 		
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	See paragraph 49 .		
	302-2 Energy consumption outside the organisation	See paragraph 51 .	Disclosure 302-2	N/A
	302-3 Energy intensity	As there are no production processes, there are no specific metrics for energy consumption patterns, and the information available relates to the institution's overall consumption figures, hence this standard does not apply to the ECA.	Disclosure 302-3	N/A
	302-4 Reduction of energy consumption	See paragraph 50 .		
	302-5 Reductions in energy requirements of products and services	There are no production processes, therefore this standard is not applicable to our institution.	Disclosure 302-5	N/A

Water and Effluents				
GRI 3: Material Topics 2021	3-3 Management of material topics	See comments under “Energy” above.		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	The water-related impact of our activities is monitored regularly by means of detailed environmental analysis. Our risk analysis assesses the impact level of each activity in terms of its 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.		
	303-2 Management of water discharge-related impacts	Not applicable, see previous point.	Disclosure 303-2	N/A
	303-3 Water withdrawal	We do not use water in any production processes, and there are no significant water discharge-related impacts to report. This disclosure is therefore not applicable to our institution.	Disclosure 303-2	N/A
	303-4 Water discharge	We do not use water in any production processes, and there are no significant water discharge-related impacts to report. This disclosure is therefore not applicable to our institution.	Disclosure 303-2	N/A
	303-5 Water consumption	See paragraph 56.		
Biodiversity				
GRI 3: Material Topics 2021	3-3 Management of material topics	The impact of our institution’s activities on biodiversity is quite limited – there are no production processes, our activities do not have any significant impact on biodiversity, and we do not have any operational sites in any protected areas. There were no material topics in 2022. However, a certain limited negative impact is caused by emissions from our data centre and IT equipment, waste management, printing and copying, catering activities and supplies, hazardous product storage and management, cleaning services, and renovation work on our premises. We regularly monitor our impact through risk analysis, and assess the impact in terms of the level of severity, occurrence and level of control. If an issue becomes significant, we take action to mitigate any associated risks. To counterbalance any negative impact, we generate positive impacts.		

GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not applicable. See comments under “Biodiversity”, “Management of material topics”.	Disclosure 304-1	N/A
	304-2 Significant impacts of activities, products and services on biodiversity	See paragraph 58 . We also deploy efforts to generate a positive impact on biodiversity through a number of actions and projects that, while possibly appearing modest, contribute enormously to raising awareness among staff.		
	304-3 Habitats protected or restored	Not applicable. See comments under “Biodiversity”, “Management of material topics”.	Disclosure 304-3	N/A
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not applicable. See comments under “Biodiversity”, “Management of material topics”.	Disclosure 304-4	N/A
Emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	We carry out an annual assessment of greenhouse gas (GHG) emissions to monitor the impact of our efforts to reduce our carbon footprint. We measure upstream and downstream activities, including business travel and staff commuting. Detailed reports on our carbon footprint are published in our annual environmental statement .		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Data not available.	Disclosures 305-1 to 305-5	N/A
	305-2 Energy indirect (Scope 2) GHG emissions	Data are not yet available for 2022. However, the annual follow-up of our GHG emissions may be consulted on page 68 of our 2022 Environmental Statement .		
	305-3 Other indirect (Scope 3) GHG emissions			
	305-4 GHG emissions intensity			
	305-5 Reduction of GHG emissions			
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable. Our activities do not produce such emissions.	Disclosure 305-6	N/A
305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Not applicable. Our activities do not produce such emissions.	Disclosure 305-7	N/A	

Waste				
GRI 3: Material Topics 2021	3-3 Management of material topics	Our environmental policy includes managing and sorting the waste we generate. We keep official statistics based on data provided by the local authorities.		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	We do not generate any waste from production processes, hence these disclosures are not applicable.	Disclosures 306-1 and 306-2	N/A
	306-2 Management of significant waste-related impacts			
	306-3 Waste generated	See paragraph 59 .		
	306-4 Waste diverted from disposal			
	306-5 Waste directed to disposal			
Supplier Environmental Assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	The ECA's environmental policy takes green procurement aspects into account by a) monitoring procurement procedures to ensure that they include environmental award criteria, and subsequently increasing their weightings, b) providing training on green public procurement to all departments involved in procurement procedures, and c) having procurement procedures assessed by a green public procurement helpdesk, i.e. an external contractor that provides support in integrating green criteria into procurement procedures.		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Information not yet available. Data for 2022 are not yet available. The results of our green procurement policy may be consulted on page 46 of our 2022 Environmental Statement .	Disclosures 308-1 and 308-2	N/A
	308-2 Negative environmental impacts in the supply chain and actions taken			

Employment				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Our Secretariat-General has drawn up a Strategy Development Plan for the 2021-2025 period which details the policies put in place for our staff. The main priority under this Plan is to recruit, develop and retain highly qualified, knowledgeable and skilled employees, and keep them engaged and motivated. It is based on the RESPECT model.</p> <p>The HR Department is responsible for implementing the Plan, for recruitment and career development, and for providing a number of services to our staff: administrative services, medical and social assistance, training, and well-being measures. Detailed information is available in our Annual Social Balance Sheet, which has been posted on our website.</p>		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	See paragraph 65 .		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	All employees are subject to the Staff Regulations . Therefore, temporary and part-time employees receive the same benefits as full-time employees, except in the case of national experts seconded from national administrations, who are subject to the employment conditions applicable in those administrations.		
	401-3 Parental leave	Staff have the right to parental leave. This right is regulated by Article 42a of the Staff Regulations, and Decision No 31-2016 laying down general implementing provisions for Article 42a of the Staff Regulations concerning parental leave.		
Labour / Management Relations				
GRI 3: Material Topics 2021	3-3 Management of material topics	Relations between labour and management are covered by the Staff Regulations , which cover all the provisions relating to rights and obligations, career, working conditions, remuneration, social security benefits, disciplinary measures, appeals, and any other provision.		
GRI 402: Labour / Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Article 9 of Title 1 of the Staff Regulations lays down the procedures for dialogue and consultation between management and the staff's elected representatives (the "Staff Committee").		

Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	The HRD's Strategy Development Plan for the 2021-2025 period prioritises, <i>inter alia</i> , fostering employee well-being by creating a safe and attractive working environment, providing support to staff, ensuring flexible work arrangements, and facilitating the transition from a physical to a virtual workplace. It encompasses an occupational health and safety management system for staff, the main elements of which were described in our 2021 Sustainability Report as follows:		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<ul style="list-style-type: none"> - Occupational health and management service, in paragraph 109. - Hazard identification, risk assessment, and incident investigation, in paragraphs 110 to 112. - Occupational health services, in paragraphs 115 to 119. - Worker participation, consultation, and communication on occupational health and safety, in paragraph 120. - Worker training in occupational health and safety, in paragraph 121. - Promotion of worker health, in paragraphs 118 to 119. - Prevention and mitigation of occupational health and safety impacts directly linked by business relationships, in paragraphs 116 to 118. 		
	403-2 Hazard identification, risk assessment, and incident investigation			
	403-3 Occupational health services			
	403-4 Worker participation, consultation, and communication on occupational health and safety			
	403-5 Worker training on occupational health and safety			
	403-6 Promotion of worker health			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
	403-8 Workers covered by an occupational health and safety management system	Our health and safety system covers all staff and visitors to our premises in all buildings and activities. It complies with local legislation, in particular Luxembourg's labour law and the law on buildings.		
	403-9 Work-related injuries	In 2022 there were nine minor injury-related incidents, twice as many as in 2021, due to the mass return of staff to the office, following teleworking during the pandemic.		
	403-10 Work-related ill health	<p>We do not collect specific data on work-related ill health figures. We therefore use the absentee rate as a proxy. Absences due to illness are calculated in calendar days, meaning that if a staff member is absent from Wednesday to Monday inclusive, for example, this will count as six days. Any absence longer than three days must be justified by a medical certificate.</p> <p>In 2022, absences due to illness averaged 12.2 days per member of staff (7.9 in 2021).</p>		

Training and Education				
GRI 3: Material Topics 2021	3-3 Management of material topics	We have a well-established policy for staff training and development, with a broad catalogue of internal training courses, as well as funding support for external training and educational schemes. See details in disclosure 404-2.		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	See paragraph 81 .		
	404-2 Programmes for upgrading employee skills and transition assistance programmes	<p>Our training programmes include the following:</p> <ul style="list-style-type: none"> ✓ A large annual selection of in-house conferences, seminars and practice-sharing sessions on a wide variety of subjects ranging from audit to well-being, IT, ethics, art, and so on. ✓ 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 counsellors, career advisors, mentors, and internal facilitators). ✓ An internal scheme for short-term secondments to ECA Members' <i>cabinets</i> and within the Secretariat-General; schemes for external secondment 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, and Knowledge Management Awards, granted every year to staff who have contributed to the institution in these areas. 		
	404-3 Percentage of employees receiving regular performance and career development reviews	See paragraph 79 .		

Diversity and Equal Opportunity				
GRI 3: Material Topics 2021	3-3 Management of material topics	See paragraph 69 .		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	See paragraphs 70-75 .		
	405-2 Ratio of basic salary and remuneration of women to men	See paragraph 78 . Salaries and remuneration are determined by the Staff Regulations .		
Non-discrimination				
GRI 3: Material Topics 2021	3-3 Management of material topics	See paragraph 69 .		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	See paragraph 78 .		
Freedom of Association and Collective Bargaining				
GRI 3: Material Topics 2021	3-3 Management of material topics	See paragraph 19 .		
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	Not applicable. Given our type of activity, this disclosure is not applicable to our institution.		N/A
Child Labour				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not applicable. Given our type of activity, this disclosure is not applicable to our institution.	Disclosure 408-1	N/A
GRI 408: Child Labour 2016	408-1 Operations and suppliers where there is a significant risk of child labour			
Forced or Compulsory Labour				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not applicable. Given our type of activity, this section is not applicable to our institution.	Disclosure 409-1	N/A
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers where there is a significant risk of forced or compulsory labour			

Security Practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	Security staff are provided with internal guidelines on respecting human rights, hence they are fully aware of the instructions with which they are required to comply.		
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	There is no specific training for security personnel on human rights – see above.		
Rights of Indigenous Peoples				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not applicable. Given our type of activity, this section is not applicable to our institution.	Disclosure 411-1	N/A
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples			
Local Communities				
GRI 3: Material Topics 2021	3-3 Management of material topics	Given our type of activity, we do not carry out any operations that could have a significant actual or potential negative impact on local communities. We do not have a structured approach but engage and cooperate with local authorities from time to time to generate positive impacts, e.g. actions related to staff well-being within the framework of our environmental policy.		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes 413-2 Operations with significant actual and potential negative impacts on local communities			
Supplier Social Assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Our procurement conditions specifically provide for compliance with the applicable labour and social legislation. Though social aspects are not included, we apply Green Public Procurement (GPP) criteria in all our public procurement procedures. We also perform screening. For instance, the salary index of companies providing cleaning services is checked to ensure that their employees are paid adequately.		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria			
	414-2 Negative social impacts in the supply chain and actions taken	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				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not applicable. Given our type of activity, this section is not applicable to our institution. The ECA does not carry out any lobbying activities.	Disclosure 415-1	N/A
GRI 415: Public Policy 2016	415-1 Political contributions			
Customer Health and Safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not applicable. Given our type of activity, this section is not applicable to our institution.	Disclosures 416-1 and 416-2	N/A
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories			
		416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		
Marketing and Labelling				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not applicable. Given our type of activity, this section is not applicable to our institution.	Disclosures 417-1, 417-2 and 417-3	N/A
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling			
	417-2 Incidents of non-compliance concerning product and service information and labelling			
	417-3 Incidents of non-compliance concerning marketing communications			
Customer Privacy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not applicable. Given our type of activity, this section is not applicable to our institution.	Disclosure 418-1	N/A
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data			

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PDF	ISBN 978-92-849-0239-2	doi: 10.2865/395545	QJ-04-23-510-EN-N
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EUROPEAN
COURT
OF AUDITORS



European Court of Auditors

12, rue Alcide De Gasperi
1615 Luxembourg
LUXEMBOURG

Tel. +352 4398-1

Enquiries: www.eca.europa.eu/en/contact

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