

Decision no FG8/42900 of the Hellenic Court of Audit
in Plenary Session

"Rules of Procedure applicable to the Administrative and Audit Units of the Hellenic Court of Audit"

PART ONE
General Provisions

Article 1

Definitions

In the framework of the present Rules of Procedure:

- the term "Rules of Procedure" means the Rules of Procedure prescribed within this Regulation,
- the term "Organic Law" means the Organic Law of the Court of Audit in force,
- the term "scope of audits" means the determination of the fiscal acts' or accounts' categories to be audited, as well as the determination of the applicable framework concerning legality, regularity and accounting standards upon which an audit will be carried out,
- the term "sampling" means the selection of the fiscal transactions to be audited, by scientifically random sampling or following a risk analysis,
- the term "internal auditor" means the individual or administrative unit, responsible for assessing the adequacy of internal control, having, though, no competence to evaluate or inspect the personnel in any way.

Article 2

Material scope of the Rules of Procedure

1. By virtue of the present Rules of Procedure are regulated matters concerning the internal functioning of the Court's Services, to which its' judicial employees offer their services.
2. By the present Rules of Procedure are regulated matters concerning in particular the following:
 - a) the organisational chart of the administrative and audit units (Annex I),
 - b) the allocation of the judicial employees' statutory posts in these services (Annex II) and
 - c) the determination of the administrative and audit remits (Annex III) of the aforementioned services, as well as the mode in which these remits are exercised.

3. The Rules of Procedure do not amend or in any way affect laws, presidential decrees or ministerial regulatory decisions, concerning similar issues; nor do they codify existing provisions in laws or regulatory acts.

Article 3

The scope of the Court's audits

1. The Court of Audit carries out the entirety of the audits provided for in the Constitution, its Organic Law and other legislation in force, in accordance with the applicable Annual Audit Programme.

2. The Court of Audit does not carry out audits for the purpose of detecting penal offences. The acts or audit reports it issues do not include an assurance as to whether penal offences have been committed. If a penal offence is detected, the pertinent procedure, provided for in the Court's Organic Law, is followed.

Article 4

Fundamental Importance of the Court's Audit Directorates

1. All types of audits are carried out by an Audit Directorate, unless Audit Chamber I decides otherwise in exceptional and specifically justified cases.

2. The Audit Directors carry out their duties by allocating the respective responsibilities to their Unit's personnel, within the framework of the Annual Audit Programme, their objective being to carry out the audit work in the most complete and efficient way.

3. The Court of Audit ensures the strengthening and upgrading of its regional Directorates in the country, especially by filling all vacant statutory posts of the Units' personnel on a long-term basis.

PART TWO

Organisational Provisions

Article 5

General Organisational Rules

1. The number of the Services of General Coordinators of the Audit Directors is equal to the number of the statutory posts of General Coordinators. The number of the Audit Directorates is equal to the number of the statutory posts of the Audit Directors. The allocation of statutory posts of the Heads of Department and of the other Court's judicial employees is shown in Annex II of the Rules of Procedure.

2. A Directorate entitled "Internal Audit", headed by an Internal Auditor, operates within the Court, in accordance with the provisions of the Plenum Decision No FG8/28662/18.6.2020 (Government's Gazette, B' 2424).

3. The Audit Chamber I Secretariat and the Press Office operate under the President of the Court of Audit.

4. A Directorate at the Advocate General Office operates under the Advocate General.

5. Each General Coordinator's Unit is staffed by the personnel necessary for its support. The General Coordinators are also assisted in their work by the personnel of the Directorates within their competence.

Article 6

General Coordinator's Unit "Administration"

1. In addition to his competences, according to Article 44, par. 1 of the Organic Law, the General Coordinator of "Administration" carries out all the transactions on the bank accounts stipulated in Article 140 par.1-2 of the above law, by order of the designated three-member management committee, consisted of judges.

2. The General Coordinator's Unit "Administration" is specifically responsible for: (a) providing secretarial assistance to the Court's Judicial Formations and the Judicial and Administrative Councils, via the Directorate "Secretariat", (b) preparing and processing the judges' and judicial employees' administrative matters, (c) staffing the Unit of the Advocate General Office, as well as preparing and processing its personnel's administrative matters.

3. The General Coordinator's Unit "Administration" includes the following Directorates:

(a) "Secretariat", consisting of fourteen departments and including the Applications Filing Office, the Court's Bailiffs' Office and two offices assisting the Administrative and Judicial Councils of the Court.

(b) the Directorate of the Advocate General Office, consisting of three departments.

(c) "Human Resources and Administrative Support", consisting of two departments and including the Protocol and Processing Office, the Library, the Guards and the cleaning personnel of the Court.

(d) "Financial Management", consisting of three departments.

(e) "Administrative I.T.", consisting of one department.

(f) "Archive".

Article 7

General Audit Coordinators' Units

1. The thirteen General Audit Coordinators are situated as follows; four of them are situated in Attica and each one of the others, in the headquarters of any of the Directorates, of their choice, which operates under his authority.

2. The Directorates situated in Attica Region are allocated among the four General Audit Coordinators of the same Region, as follows:

(a) The Directorates provided for in Articles 15 and 18 fall under the competence of the General Audit Coordinator "Attica I",

(b) the Directorates provided for in Articles 16 and 17 as well as the Directorates in the Ministries fall under the competence of the General Audit Coordinator "Attica II",

(c) the Directorates auditing local authorities located in Attica Region fall under the competence of the General Audit Coordinator "Attica III",

(d) the remaining Directorates situated in Attica Region fall under the competence of the General Coordinator "Attica IV".

3. The Directorates which are not situated in Attica Region fall under the competence of each of the other General Coordinators, according to the allocation stated in Annex I.

4. The General Audit Coordinator "Attica I" is responsible for the inventory of the available audit time of all the Directorates of the Court of Audit and the supervision of its' allocation, for the purpose of the undistorted execution of all scheduled audit tasks.

5. The General Audit Coordinator "Attica II" is responsible for the coordination of the audit work carried out by the "State Account and Annual Balance Sheet" Directorate and by the Directorates in the Ministries in relation to the Report of the Court of Audit on the State Account and Annual Balance Sheet.

6. The mandatory audits stipulated in Article 99 par. 2-3 of the Organic Law, which are carried out by the Directorates, are coordinated and supervised by the competent General Coordinator, in accordance with the allocation provided for in par. 2 and 3.

7. While carrying out thematic audits, the Directorates are coordinated by the General Audit Coordinator designated, each time, by Audit Chamber I.

Article 8

Allocation of audit tasks among Directorates outside the Head Office

1. The Court of Audit adheres to the following principles when allocating audit tasks among the Directorates situated in the Attica Region – but not in its head office – as well as in Thessaloniki:

(a) the homogeneity of the audit tasks takes precedence over the geographical proximity of the audited entities to the Unit conducting the audit,

(b) the Directorates should have sufficient building autonomy vis-à-vis the audited entities.

2. The provisions in par. 1b apply accordingly to the Directorates situated in the remaining Regions.

Article 9

Allocation of audit tasks among the Directorates

1. The following rules apply to the allocation of audit tasks among the Directorates situated in Attica Region and Thessaloniki:

(a) the audit management of each Ministry falls under the same Directorate in respect of all types of audits;

(b) depending on their fiscal importance, the legal entities are audited either by the Directorate auditing the Ministry which supervises them, when it comes to low-budget

legal entities, or by other Directorates that have been specifically designated for this purpose.

2. A new Ministry established by transfer of competences from an existing Ministry or Ministries falls under the remit of the Directorate which audited the activities related to the transferred competences. If the competences transferred were exercised by several Ministries, it is the Directorate that audited the activities in relation to the most important of these competences that takes over. In the latter case, the competent Directorate is designated by a declaratory act of the President of the Court of Audit, which is published.

3. The Directorates, which are not situated in the Attica Region or Thessaloniki, are responsible for auditing the State decentralised services, the local authorities and their legal entities, as well as public or private legal entities of the General Government that have their headquarters in the Regional Unit of their remit. Other bodies of the General Government that enjoy financial autonomy, including bodies of the Central Administration, or special accounts, which are managed by bodies situated in the Regional Unit of their remit, are also audited by the local Directorates.

4. In cases of public procurement where appropriations for their execution have been transferred to a different Regional Unit, the Directorate situated in the latter Regional Unit is competent for the respective pre-contractual review. The above do not apply for the Attica Region.

5. Unless the Audit Chamber decides otherwise, the entities that do not form part of the General Government and were granted or financed by a General Government entity are subject to the audit competence of the Directorate which is responsible for the audit of the entity from which the grant or funding was made available to them.

6. Where two Directorates operate in the same Regional Unit, the second one is responsible for auditing local authorities which have their headquarters in it, as well as all the legal entities that belong to these local authorities.

7. More than one Regional Units may exceptionally fall under the territorial remit of specific Directorates, as follows:

(a) the Regional Unit of Ithaca falls under the Directorate of the Regional Unit of Kefallinia,

(b) the Regional Unit of Limnos falls under the Directorate of the Regional Unit of Lesvos,

(c) the Regional Unit of Ikaria falls under the Directorate of the Regional Unit of Samos,

(d) the Regional Units of Kos, Karpathos - Heroic Island of Kasos and Kalymnos fall under the Directorate of the Regional Unit of Rhodes,

(e) the Regional Units of Kea, Kythnos, Milos, Paros, Naxos, Tinos, Mykonos, Andros and Thira fall under the Directorate of the Regional Unit of Syros.

8. Especially for the Directorates situated in Attica Region and Thessaloniki, the allocation of the audit tasks is depicted in Annex III of the present Rules of Procedure.

PART THREE

Planning and Execution of Audits

Article 10

Preparation of a Multi-Annual Audit Programme

1. The President of the Court of Audit, in order to determine the audit strategy of the latter, carries out a broad consultation with the entirety of the personnel, requesting their opinion on basic choices that should be made so that the audit may better respond to its constitutional mission in view of new circumstances. The consultation product is recorded by a committee, under the senior Vice-President of the Court, and is used by the Court's Plenum for the formulation of proposals addressed to the Legislature in relation to potential amendments to the Court's legislative framework or in order to draw up the thematic charter of the Court's audits.
2. The Multiannual Audit Programme includes the list of audit topics per thematic area.
3. The Audit Chamber I may process and adjust the list of audit topics and their classification per thematic areas, if deemed necessary.

Article 11

Annual Audit Programme

1. Factors taken into consideration for the purpose of preparing the Annual Audit Programme include the thematic areas of the Multi-Annual Audit Programme, the Court's obligations regarding its' mandatory audit tasks, audit requests submitted to the Court by the Parliament, the requests of public officials or citizens regarding the examination of irregularities, as well as proposals for cooperation with European or international audit institutions.
2. The Audit Chamber I prepares the Annual Audit Programme in close cooperation with the Directorates that carry out audits and the General Audit Coordinators.
3. Following a proposal from Audit Chamber II, Audit Chamber I integrates in the Annual Audit Programme up to 50% of the available audit time of the Directorates that audit Ministries, in order for these Directorates to carry out the audit work for the preparation of the Court's Annual Report on the State Account and Annual Balance Sheet, in accordance with the relevant audit planning memorandum. The remaining available audit time of the aforementioned Directorates is disposed for the conduct of other mandatory and thematic audits.
4. The Directorates, except for those provided for in articles 16 and 17, do not carry out any audit or other tasks without prior notification to Audit Chamber I; Audit Chamber I may request the preparation of a special memorandum stating the necessary time for the audits' completion, prior to the approval of their execution.
5. A first reading of the Annual Audit Programme is presented to the Plenum one (1) month before its approval, in view of its presentation before the Parliament. An account

of the audit work carried out during the previous twelve months is introduced before the Plenum, along with the Annual Audit Program to be approved.

6. Upon proposal of Audit Chamber I to the Plenum, the Annual Audit Programme may be reformed, following the relevant debate during its presentation before the Parliament or during its execution, when amendments are deemed necessary, due to exceptional reasons.

7. While the Annual Audit Programme is carried out, Audit Chamber I may decide to give up an audit, if it considers that it cannot be carried out, following a reasoned proposal by the competent audit supervisor.

8. Audit Chamber I convenes on the last week of February of the year that follows the implementation of the Annual Audit Programme, in order to decide on:

(a) how to pursue audits included in the respective Annual Audit Programme that cannot be concluded by issuing an audit report,

(b) whether, in exceptional circumstances and on reasoned decision, the time-limit for the conclusion of audits will be extended at the latest until the end of April of the year within which the aforementioned decision is taken.

9. The audit work by the Directorates must be completed by May of the year that follows the year of execution of the Annual Audit Programme.

Article 12

Proposals by the Courts' Audit Directors for carrying out audits by their Directorates

1. In order to formulate a proposal for the conduct of an audit by his Directorate, the Audit Director, on the basis of his audit experience and understanding, examines the accounts, reports, financial statements, transactions and the activities of the entities audited by him that present a high, medium or low audit risk.

2. Each proposal includes, obligatorily, the scope of the proposed audit. The Audit Director may also submit a proposal on the extent of sampling if the collected data at his disposal are sufficient to that effect.

3. Each proposal is formulated on the basis of the audit time actually expected to be available to the Directorate during the year of the proposed audit.

4. The formulation of a proposal for the carrying out of an audit as per above is mandatory for Directorate II of the Rural Development Sector, as well as for the Directorates deemed to do so, according to Audit Chamber I.

Article 13

Preparation of Thematic Audits

1. The thematic audit proposals are harmonised with the thematic areas and priorities set for each thematic area of the Multi-Annual Audit Programme.

2. In view of the thematic audits' preparation, the "Audit Planning" Directorate collects proposals submitted by the judges, the General Coordinators, the Audit Directors and the auditors.
3. In the proposals the subject of the audit is briefly described and its importance, feasibility and priority are adequately substantiated.
4. After having processed these proposals, the "Audit Planning" Directorate, in cooperation with the Directorates within its audit remits, submits them to the General Audit Coordinator "Attica I". The latter General Coordinator, after having processed each proposal in collaboration with the other General Audit Coordinators, submits it, along with his opinion, to Audit Chamber I.
5. Audit Chamber I draws up a list with the audit topics deemed to be qualified.

Article 14

Monitoring the execution of the Annual Audit Programme

1. The General Audit Coordinator, designated in accordance with Article 7, monitors the execution of audits by the Directorates. The thematic audits are supervised by a judge, who is either a member of the Audit Chamber I or is specifically appointed to this end and prepares the reports provided for in Articles 26 and 27.
2. The "Execution of Audits" Directorate keeps a specific monitoring I.T. system, so that those supervising the audits become timely aware of the risks of mis-implementation of the Programme. This system is developed in special software which is part of the general audits' software.
3. Upon completion of the audit, the General Coordinator in charge addresses a short report to the President of the Court and the Audit Chamber I; in this report all problems arisen during the execution of the programme and his proposals for solving them or avoiding them in the future are described.

PART FOUR

Directorates with horizontal Responsibilities

Article 15

Directorates assisting Audit Chamber I

1. The work of Audit Chamber I is assisted by the following five Directorates: (a) "Audit Methodology", (b) "Audit Planning", (c) "Audit Execution", (d) "Quality Support" and (e) "I.T. Audits".
2. The responsibilities of the "Audit Methodology" Directorate include:
 - (a) following - up legislation and case-law on audit matters,
 - (b) following up the developments in the fields of auditing science and auditing techniques of peer institutions at international level,

(c) performing preparatory tasks for the adjustment of the Court's audit manuals in compliance with the latest International Auditing Standards,

(d) performing preparatory tasks for the standardisation of questionnaires and audit reports, deficit notices and imputation acts, as well as for the standardisation of official documents.

3. The competences of the Directorate " Audit Planning" include:

(a) assisting with the preparation of the Annual Audit Programme.

(b) assisting and preparing audit planning memoranda, except for those under the remit of Audit Chamber II.

(c) The inventory of the available audit time of the Directorates and the supervision of its' allocation, so as to ensure the undistorted conduct of the audits that are planned.

(d) The assessment as to whether complaints, reports and audit requests should be dismissed or further processed, in accordance with the regulatory decision stipulated in paragraph 2h of Article 162 of the Organic Law.

4. The responsibilities of the "Audit Execution" Directorate include the following – up of the execution of audits, for the purposes of ensuring their timely and qualitative conclusion, as well as the observance of decisions on the allocation of audit time.

5. The responsibilities of the "Quality Support" Directorate are described in Part Eight of the present Rules of Procedure.

6. The tasks of the "I.T. Audits" Directorate include:

(a) The assistance in carrying out audits on the auditees' I.T. systems.

(b) the assistance in carrying out I.T. audits on auditees as well as on the security, adequacy and effectiveness of their I.T. systems, in accordance with articles 107 and 108 of the Organic Law.

(c) the development and operation the Audit Management Information System.

Article 16

Directorates in support of Audit Chamber II

1. The work of Audit Chamber II is supported by the following Directorates: (a) "State Account and Annual Balance Sheet"" and (b) "Public Revenues' Follow – up and Audit, Public Accounting Officers' Supervision".

2. The responsibilities of the " State Account and Annual Balance Sheet" Directorate include:

(a) drafting and amending the audit manual for carrying out (aa) its own audits on the State Account and the Annual Balance Sheet and (bb) audits, which are carried out by the Directorates located in Ministries aiming to assist with the Report of the Court of Audit on the State Account and Annual Balance Sheet,

(b) planning and drafting an audit planning memorandum for the annual execution (aa) of its own audit work on the State Account and the Annual Balance Sheet and (bb) of

the audit work carried out by the Directorates located in Ministries, assisting with the Report of the Court of Audit on the State Account and Annual Balance Sheet,

(c) carrying out audit work for the purpose of preparing the Report of the Court of Audit on the State Account and Annual Balance Sheet,

(d) auditing the accounts of the Off – setting Accounting Officer,

(e) following – up, in accordance with the instructions of the Judge-Counsellor in charge at Audit Chamber II, the execution of the audit work which is delivered by the Directorates located in Ministries and which is designated to assist with the Report of the Court of Audit on the State Account and Annual Balance Sheet; keeping the President of the Chamber informed.

3. The duties of the "Public Revenues' Follow – up and Audit, Public Accounting Officers' Supervision" Directorate include:

(a) Following – up on the collection of public revenue,

(b) The audit of the public revenue accounts, in accordance with the provisions of the audit manual and the audit planning memorandum for the execution of the audit work on the State Account and Annual Balance Sheet,

(c) Auditing the classification of debts owed to the State as non – recoverable and their write – off,

(d) Drafting disputes as to the prerequisites for writing – off overdue debts owed to the State or for classifying them as non – recoverable, in accordance with article 34 of the present Rules,

(e) Compiling a main register of public accounting officers responsible for collecting revenues or making payments for the State or for public legal entities, as well as of the persons who have been entrusted with the safekeeping and management of values or material. This central register is drawn up and updated on the basis of the registers maintained by the competent Audit Directors, in accordance with article 35,

(f) Monitoring whether the persons referred to in paragraph (e) are compliant with the rules on public accounting that govern them and in particular with the obligations laid down in Article 153 and Article 154, par.1 of Law 4270/2014 (Government's Gazette A' 143),

(g) The preparation for the provision of instructions to the above persons, regarding the exercise of their duties,

(h) The assessment of their necessity and the preparation of inspections on the above persons, whenever Audit Chamber II deems it appropriate,

(i) The assessment of its' necessity and the preparation for the issuance by the Audit Chamber II of an order to the competent Directorate for drawing up the accounts of the any accounting officer who insists on not submitting the accounts under his responsibility.

4. The Directorates under the Audit Chamber II are staffed as follows:

(a) " State Account and Annual Balance Sheet" Directorate with one Audit Director, two Heads of Department, six auditors and one secretary.

(b) "Public Revenues Follow – up and Audit, Public Accounting Officers' Supervision" Directorate with one Audit Directorate, three Heads of Department, seven auditors and one secretary.

5. The Secretariat of Audit Chamber II may also assist the Directorates under its competence.

6. The Chamber's President may temporarily assign to the employees of the Directorates above, on the basis of exclusivity or not, duties, served by its' other Directorates.

7. The Chamber may decide how to allocate the personnel working for its own Directorates without a prior approval for the duration of this allocation or specific reference to this decision in the Annual Audit Programme. However, should the Audit Chamber II decide to employ personnel from a different Directorate, a prior approval by Audit Chamber I is necessitated along with a specific reference to this allocation decision in the Court's Annual Audit Programme.

Article 17

Directorates for the support of the Chamber of Studies and Expert Opinions

1. The work of the Chamber of Studies and Expert Opinions is supported by the following three Directorates: (a) "Assistance to the Chamber of Studies and Opinions", (b) "Briefing on fiscal sustainability", (c) "Execution of the Performance Plans".

2. The duties of the Directorate "General Support of the Chamber of Studies and Opinions" include the assistance of the respective Chamber in the following issues:

(a) The preparation of the Annual Report of Findings, Conclusions and Recommendations.

(b) The preparation of the Court's expert opinions on pension matters and any other expert opinion required.

(c) Performing any kind of preparatory work requested by the President of the Court, in accordance with Article 27 par. 1 (c) of the Organic Law.

(d) Any other matter that falls within the competence of the Chamber and not under the competence of the "Briefing on Fiscal Sustainability" Directorate.

3. The duties of the "Briefing on Fiscal Sustainability" Directorate include supporting the Chamber on the following issues:

(a) Following – up on the course of the macroeconomic figures.

(b) Following – up on the progress of the public debt payoff obligations.

(c) Following – up on the exposure of systemic banks to the present context.

(d) Following – up on the harmonisation of the fiscal policy with the country's obligations at a European and international level.

- (e) Following – up on the burden imposed by long-term armament programs.
- (f) Identifying the effect of the social security system and the welfare state expenditure on the fiscal sustainability.

4. The duties of the "Execution of Performance Plans" Directorate include:

- (a) Recording and describing the performance programs carried out by a public body.
- (b) Assessing the fiscal risks presented by each of them.
- (c) Assessing the completeness of the programs in terms of target-setting, available means, internal control, accountability.
- (d) Submitting proposals addressed to Audit Chamber I for the conduct of thematic audits on performance programs.

5. The following two Boards of Experts function within the Chamber's Secretariat and operate under the Chamber's President and a Judge-Counsellor or an Appeal-Judge of the Chamber, designated by the President as deputy supervisor. The Board of Experts for General Purposes is responsible for providing the Chamber's members with expert knowledge on the topics referred to in par. 3a, 3c, 3d and 3e. The Board of Experts for Specific Purposes is responsible for providing the members of the Chamber with specialized knowledge on the subjects mentioned in paragraphs b and f of par. 3.

6. Every year the Chamber of Studies and Expert Opinions draws up a report with the content defined in article 54 of the Organic Law. This report is incorporated as an independent Part in the Report of the Court of Audit on the State Account and Annual Balance Sheet.

7. Each of the Directorates supporting the Chamber of Studies and Expert Opinions are staffed by a Director, a Head of Department, two auditors and a secretary. Secretarial assistance to these Directorates may also be provided by the Secretariat of the Chamber.

8. The President of the Chamber allocates to auditors, members of the Chamber's Boards of Experts, the Chamber's portfolios, which are at least the following:

- (a) "Portfolio on the course of the macroeconomic figures"
- (b) "Public Debt" Portfolio.
- (c) "Observance of the Country's Fiscal Obligations" Portfolio.
- (d) "Sustainability of the Social Security System" Portfolio.
- (e) "Systemic Fiscal Risks" Portfolio.

9. Auditors who undertake one of the above five portfolios are not to be assigned with other duties. They have to keep their portfolio up-to-date by collecting relevant information and, in particular, reports issued on their subject-matter from any reliable source. They keep the Chamber informed on a monthly basis with a written note about any developments and propose to the Chamber the hearing of personalities who may enlighten it in this regard. Before the regular performance of their duties and, at the latest, within six months from their appointment as portfolio managers, they must draw

up a Base Study for their portfolio which includes the basic information on the funds in their portfolio, the main axes of their work, as well as the particulars of the available sources of information which are used for the purpose of keeping their portfolio up to date.

10. The Boards of Experts consist of six members each and may operate at two levels, according to a relevant decision of the Chamber's President. Members of the Boards of Experts may be employed concurrently in the Chamber's Directorates or in another Directorate. The members of the Boards of Experts are selected by the President of the Court upon a proposal by the General Coordinator "Administration" and an opinion of the President of the Chamber. Their secretarial assistance is provided by the Chamber's Secretariat.

11. The employment of the personnel serving in the Directorates under the Chamber of Studies and Expert Opinions is to be decided by the Chamber, without a prior approval of the time of employment or reference of this employment time in the Annual Audit Program of the Court. Any placement, designated to meet the needs of the Chamber of Studies and Expert Opinions, of other personnel, in addition to the above, is approved by the Audit Chambers I and is reported in the Court's Annual Audit Programme.

Article 18

Directorate "Audit of salaries and emoluments, Prohibition of Holding Multiple Positions"

The responsibilities of the "Audit of salaries and emoluments, Prohibition of holding multiple positions" Directorate include auditing compliance with the legislation concerning the prohibition of holding multiple positions and the salaries and emoluments of wider categories of employees which are paid through an I.T. system, as these salaries and emoluments are shown in the relevant statements of the validators.

PART FIVE

Thematic audits

Article 19

Audit Chamber I Remit

1. Audit Chamber I determines the detailed rules for carrying out thematic audits.
2. Thematic audits are carried out in accordance with the objectives determined by the Chamber.

Article 20

Audit questionnaires

The audit can also be conducted on the basis of a detailed questionnaire sent by the Court of Audit to the audited entity. If the entity in its reply admits non-compliance with the standard in respect of which the audit is being conducted, this reply is accepted as an audit finding. If the reply implies that the auditee respects the above-mentioned

standard, the reliability of the reply must be checked, if this is critical for the issue under examination. Responses to a questionnaire addressed to an entity other than the auditee are thoroughly examined for their reliability by the Court of Audit and can be accepted as containing a sufficiently proven finding without carrying out specific verification work.

Article 21

Standard of evidence

1. As a general rule, the auditor must formulate an opinion on the basis of sufficient evidence as to the truth of the facts ascertained by him.
2. As an exception, the auditor may, so long as he has reached an increased degree of probability, consider that the burden of proof has been reversed and request from the entity under audit to prove the inaccuracy of the fact on which the aforementioned increased degree of probability was formulated.
3. On facts as to which their vivid contestation is anticipated, owing to the special circumstances surrounding them, especially of a political nature, the formulation beyond reasonable doubt of a belief about the truth is required in any case.
4. The standard of evidence beyond reasonable doubt is not excluded, if the belief is based on solid and converging pieces of evidence. For the formulation of a belief as per above, special reference must be made by the auditor.

Article 22

Providing clarifications

During the preparation of the audit planning memorandum, the auditor may request in writing from the auditee written clarifications on the rules and procedures it applies, regarding the audit topic.

Article 23

Audit Planning Memoranda

1. The audit planning memoranda are approved by Audit Chamber I and include what is necessary for the auditors, who will conduct the audit, to understand the practical interest in the audit's subject matter, the type of the audit and the approach they will observe for its conduct.
2. The introduction of the memorandum must highlight the practical interest of the audit, with a brief reference to the rules governing the audited activity. The key part of the memorandum includes: (a) the audit standards, (b) the main audit questions that the auditors are required to respond and (c) the audit work that will be performed for the purpose of answering the questions.
3. Essential contents of the memorandum are the audit's completion time, the Units that shall conduct it and the allocation of the audit tasks among them. No reference to the Unit which shall conduct the audit is required, if such emerges from the subject matter of the audit.

4. The audit is planned in such a way that it can be concluded within the prescribed time schedule and with the resources that have been provided for pursuant to the memorandum.

5. If a need for essential modifications of the memorandum, as it has already been adopted by Chamber Audit I, arises, the latter Chamber can approve the update of the memorandum proposed by the audit supervisor.

Article 24

Specific Preliminary Findings

The Directorate notifies in writing the preliminary findings of the audit to the entity under audit, which is requested to reply within a certain time limit, expressing its agreement or the grounds for its disagreement.

Article 25

Specific Final Findings

1. On the basis of the findings of the audit, upon an evaluation of the entity's responses to the specific preliminary findings of the audit, the Directorate prepares a report with the specific final findings and forwards it to the supervising judge.

2. The reports of this article and the preliminary findings of Article 24 are not subject to approval by Audit Chamber I.

Article 26

Preliminary Audit Report

1. On the basis of the reports of Article 25, a preliminary audit report is drafted by the judge supervising the audit. The preliminary audit report is submitted to Audit Chamber I which decides on its adoption.

2. The preliminary audit report adopted by the Chamber also includes the recommendations for taking corrective and improvement measures. The Chamber decides on the notification of the preliminary audit report to its recipients, who are given a deadline, starting from its notification, in order to forward to the Chamber their potential responses and observations or their objections.

Article 27

Final Audit Report

1. The final report with the audit findings and recommendations, accompanied by the responses of its recipients and other stakeholders to the report provided for in Article 26, is approved by Audit Chamber I, which decides on its follow-up, or by the Plenum of the Court of Audit, in accordance with Article 26 of the Organic Law.

2. The Court of Audit may finalise its reports even without the responses of its' recipients, in case the latter do not respond within the time-limits set.

3. The Court of Audit decides on a case-by-case basis if and how its reports will be published. Along with the report, the responses of its' recipients are also published.

4. If the Court of Audit, during the final stage of approval of the final report, deletes parts of the preliminary report after having received the responses from its recipients, the respective parts are simultaneously deleted from the text of the recipients' response to be published. The Court of Audit may include in the final report its own comments on the responses of the report's recipient.
5. The reports provided for in article 25 may be notified by the Directorates to the entities audited by them, after the approval of the final audit report and only if Audit Chamber I decides so.

Article 28

General and Special Recommendations

1. Recommendations derive from the findings and conclusions of the audit and guide the adoption of the appropriate actions to be taken for the purpose of correcting the problems identified within the report.
2. If the audit has a broader impact, in accordance with Article 29, its' recommendations of general nature are addressed not only to all audited entities, but also to entities, having a similar remit, which were not subjected to audit.
3. The recommendations of a specific nature are addressed only to the audited entities for which the findings, necessitating the recommendations, are applicable.
4. The Directorate in charge of the audit monitors whether the entity, to which the recommendations are notified, has complied with these recommendations within the time-limit set by Audit Chamber I.
5. The competent, as the case may be, in accordance with Article 7 paras. 2 and 3, General Coordinator submits a report to the Chamber on the entities' compliance actions as regards the recommendations.

Article 29

Audits with a Broader Impact

Local authorities and other public legal entities, state-owned enterprises and organisations or other public entities may be audited by the Court of Audit in the following manner:

- (a) An audit theme which concerns a wider than the above entities' category is selected.
- (b) From this wide category, only certain entities are selected, so that they constitute a representative sample thereof.
- (c) The selected entities are subject to an audit.
- (d) The findings of the audit, so long as they are not isolated and incidental, but of a generalised and representative nature, are depicted in the audit report without explicit reference to the audited entities.
- (e) The recommendations addressed to the audited entities apply to all other entities with similar remit.

(f) The above recommendations are addressed, by an act of the President of the Court of Audit, to all entities with similar remit, which were not audited.

(g) After a time-limit has been set for all the entities to which the recommendations were addressed, it is examined, in accordance with the procedure prescribed in Article 28 paras. 4-5, whether the above entities complied with the recommendations.

Article 30

Imputation

If a deficit is ascertained during the thematic audit, the imputation procedure is initiated by the Audit Director who has ascertained the deficit. The imputation process constitutes a new audit task.

PART SIX

Other audits

Article 31

State Account, Annual Balance Sheet and other financial statements' Audit

1. The audit of the State Account consists, in particular, in the examination of divergencies in relation to the State Budget, as originally voted by the Parliament, taking into account its amendments, as well as in the audit of the legality and regularity of the subject to the State account acts, including the compliance with commitments' registry and with the principle of specificity of appropriations and maximum expenditure ceilings.

2. The audit of the Annual Balance Sheet and the other financial statements aims to establish that they have been prepared in accordance with the provisions of the law, that the assumptions of their preparation have been observed and that the information provided through them meets the prescribed quality characteristics.

Article 32

Public contracts' pre-signature Review by the Directorate

1. When a public contract's pre-signature review is carried out, in accordance with articles 324 to 326 of Law 4700/2020, the relevant questionnaire applies, depending on the type of contract under review.

2. If the Audit Director, after the review, deems that the signing of the contract is not hindered, a summary act is drawn up, in which only the conclusion of the review is mentioned in a way that is fully linked to the reviewed draft contract. This summary act may also include explanations for the reasons why, although issues of legality were ascertained, nevertheless it was deemed that the signing of the contract is not hindered, as well as suggestions for deletion, amendment or completion of contractual terms deemed necessary for the legality of the contract.

3. If the Audit Director deems that the contract should not be signed, a summary act is drafted, listing the reasons for which the signing is hindered, with reference to the applicable provisions and the facts of the case, as they emerge from the documents of the file submitted for review, which are specifically mentioned.

4. The Audit Director's decision that the contract should not be signed means that, after having reviewed all the documentation in the relevant file, only the specific defects, listed by him in the above summary of the reasons for not signing, were identified.

Article 33

Audit of Public Legal Entities in accordance with Article 99 par.3 of the Organic Law

1. In order to carry out the audit of public legal entities, in accordance with the provisions in Article 99 par.3 of the Organic Law, the designated Directorates allocate the public legal entities which fall under their audit remit in a manner which ensures that each of them is audited at least once every four years.

2. A public legal entity is considered to have been subjected to the above audit, if it has already been subjected to an audit concerning the review of its' acts with which legal or fiscal obligations are assumed or of validation and authorisation procedures with regard to its expenditures or accounts or disbursements. It is also considered to have been subjected to the above audit when, after the conduct of an audit with the above subject-matters, general recommendations were formulated that cover all entities with same remit and these recommendations are addressed, by an act of the President, to another entity that undertakes similar fiscal actions, followed by an assessment by the Court of Audit aiming to ascertain the latter entity's compliance with these recommendations.

3. Audit Chamber I determines each year the object of the audit to which the public legal entities selected by the Directorates will be subjected. For the determination of the audit object, the designated Directorates may submit proposals accompanied by the audit planning including the time required to carry it out.

4. The audit may also be ordered to be conducted on a public legal entity which has not submitted its account and balance sheet to the Court of Audit within the prescribed time-limit, in which case the audit is conducted on the underlying accounts or management transactions.

Article 34

Audit on the Classification of Debts owed to the State and to Social Security Institutions as Non-recoverable and their Write-off

1. If, during the audit stipulated in Article 132 paras. 1-2 of the Organic Law, it is established that the conditions for the write-off or classification as non-recoverable of any overdue debt owed to the State or to a social security institution are not met, the designated Audit Director draws up a reasoned act which includes the reasons for his objections and is notified, as the case may be, to the Public Revenue Independent

Authority or the social insurance institution, inviting them to present their views within a certain period of time.

2. If, after having assessed the opinions of the Public Revenue Independent Authority or the social security institution, the Audit Director persists in his objections, he submits, by a report, the case to Audit Chamber II, which decides definitely whether or not the conditions for write-off of the overdue debt or its classification as non-recoverable are met.

PART SEVEN

Operation of Audit Units

Article 35

Registries

1. In Audit Directorates a registry of the audited entities' accounting officers within its remit is kept and is constantly updated.
2. Under the responsibility of the General Audit Coordinators and the Audit Directors at the Directorates, the central registries and the registries of audited entities per Directorate are mutually updated.

Article 36

Organization of Audit Work

1. The Audit Director, by issuing an act, allocates the audit work, designated for his Unit on the basis of the Annual Audit Programme, to the auditors of the Unit, ensures the identification of each auditor per audit task and monitors their progress.
2. The audit findings are documented by the auditors; the auditors also hold the necessary, for the substantiation of the findings, data, in accordance with the audit planning memorandum.
3. The Audit Director must carry out the audit tasks designated for his Unit in the Annual Audit Programme in a timely manner, with the personnel at his disposal. If the Audit Director estimates that, due to an unforeseen event, these tasks cannot be processed, he immediately informs the competent General Coordinator, as the case may be, in accordance with article 7 and submits, simultaneously, his proposal for redressing this problem.
4. The Directorates constantly keep the Audit Management Information System up to date in relation to the workflow of each stage of the audits carried out.

Article 37

Audit Director's obligations in the framework of the Annual Programme of Audits

At the end of each year, the Audit Director draws up and submits to the competent General Coordinator, according to Article 7 par.2-3, a report on the audit work he has carried out and the pending audits at his Unit.

PART EIGHT

Audits' quality

Article 38

Quality Management System

1. The Court of Audit follows a policy of continuous upgrading of the quality of the audits it conducts. To this end, the Court adopts a quality management system, which covers all aspects of its activities, integrates all individual subsystems through the application of common principles and standards and develops the conditions for achieving high quality work.

2. By virtue of this system:

(a) international quality audit standards are adopted and practices, to be complied with, are established;

(b) potential risks that may jeopardise the achievement of the objectives are recognized and their management is sought;

(c) operating specifications aiming to ensure quality and standards on which the quality of the audits' execution can be evaluated are drawn up;

(d) timely completion of audits is ensured.

3. Actions taken as part of the quality control procedures are documented in such a way so that their clear recording and tracking are ensured.

4. Quality control constitutes an internal process and its' outcomes are not to be shared with third parties.

Article 39

Quality Control Stages

Quality control is carried out in the following stages:

(a) The *ex ante* quality control stage, which encompasses the process until the issuance of the audit report, namely the audit planning, its' execution and the drafting of the audit report. For the thematic audits, the *ex ante* quality control refers to the stages until the preparation of the report described in Article 25-the latter being included as such to the *ex ante* stage.

(b) The *ex post* stage of quality control, which is carried out on audit reports. For the thematic audits, the *ex post* quality control encompasses the stages of the adoption of the preliminary audit report and of its' approval, in accordance with Articles 26 and 27.

Article 40

Competent Bodies

1. For the ex ante quality control, competence is allocated as follows:
 - (a) for the mandatory audits stipulated in Article 99 par.2-3 of the Organic Law, it is the head of the Directorate who carries out, as the case may be, the audit and the designated, in accordance with Article 7 paragraph 6, General Audit Coordinator that are competent,
 - (b) for the audits carried out by the Directorate "State Account and Annual Balance Sheet" and by the Directorates in the Ministries in relation to the Report of the Court of Audit on the State Account and Balance Sheet, it is the heads of the Directorates carrying out the audits, the General Audit Coordinator "Attiki II" and the judge-member of Audit Chamber II, supervising these audits, that are competent,
 - (c) for the thematic audits, it is the heads of the Directorates participating in the thematic audit and the General Audit Coordinator appointed by Audit Chamber I, assisted in his work by the Directorate "Quality Support" and in accordance with the instructions given by the judge supervising the audit, that are competent.

2. Ex post quality control is carried out:

- (a) for the mandatory audits stipulated in Article 99 par. 2-3 of the Organic Law, by the competent, in accordance with Article 7 par.6 of the present, General Audit Coordinator,
 - (b) for the audits carried out by the Directorate "State Account and Balance Sheet " and by the Directorates in the Ministries in relation to the Report of the Court of Audit on the State Account and Balance Sheet, by Audit Chamber II,
 - (c) for the thematic audits, by Audit Chamber I.

Article 41

Ex ante Quality Control

1. The head of each Directorate ensures that:
 - (a) the *lege artis* rules and the timetable set on the basis of the planning memorandum of each audit have been complied with;
 - (b) all audit findings were notified to the auditees;
 - (c) the audit process has been recorded in the electronic information system of the Court of Audit,
 - (d) there is sufficient and reliable audit documentation to support the audit findings,
 - (e) in relation to the public contracts' pre-signature reviews, the relevant questionnaires are implemented and the time-limits for the completion of these reviews are observed.
2. The competent, in accordance with Article 40 para. 1 (a,b) of the present, General Audit Coordinator supervises the carrying out of the audit, in order for the following to be ensured:

- (a) the observance of the audit planning memorandum and the completion of the audit within the time stipulated therein,
- (b) the observance of the principle of prior hearing for the auditee,
- (c) the collection of sufficient and appropriate audit data;
- (d) their registration in the relevant electronic information systems of the Court of Audit,
- (e) the lack of contradictions and the consistency of the text of the audit reports,
- (f) in relation to the public contracts' pre-signature reviews, carried out by the Directorates, the implementation of the relevant questionnaires and the observance of the time-limits for the completion of these reviews.

3. For the purposes of paragraph 2 above, the competent General Coordinator himself addresses recommendations to the heads of the Directorates, regarding the mandatory audits carried out by them. For the audits carried out by the Directorate "State Account and Annual Balance Sheet" and the Directorates in the Ministries in relation to the Report of the Court of Audit on the State Account and Balance Sheet, the General Audit Coordinator "Attiki II" reports in writing to the judge supervising these audits. The supervising judge, if he deems it appropriate, addresses pertinent recommendations to the heads of the Directorates participating in said audits.

4. The "Quality Support" Directorate is constantly informed about the progress of the thematic audits in process, it addresses recommendations in writing, on the matters referred to in paragraph 2, to the General Coordinator in charge and the supervising judge and puts forward proposals as the case may be, for the necessary corrective measures. The supervising judge, if he deems it appropriate, addresses pertinent recommendations to the heads of the Directorates participating in the thematic audits.

5. In the thematic audits, the General Coordinator in charge is exclusively responsible for the matters referred to in paragraph 2, with regard to the specific preliminary findings stipulated in Article 24 and the reports stipulated in Article 25.

Article 42

Ex post Quality Control

- 1. The ex-post quality control identifies systemic weaknesses in the audit procedures carried out by the Court of Audit.
- 2. Within the context of this control, the following are examined:
 - (a) whether the audit reports' text is clear, convincing and coherent so that it can be understood by a non-expert;
 - (b) whether the conclusions of the audit report are consistent with those included in other reports of the Court of Audit on similar matters,
 - (c) whether the structure of the observations is clear and rational, in accordance with the questions or the general themes of each audit,
 - (d) whether the audit standards, on the basis of which the observations were formulated, are mentioned,

- (e) whether the audit conclusions are linked to the findings;
- (f) whether the recommendations of the Court of Audit are complete, clear and specific, in order for the auditee's compliance to be made possible,
- (g) in relation to the public contracts' pre-signature reviews carried out by the Directorates, whether the wording of the pertinent acts has been formulated in accordance with the provisions of Article 32.

3. Following a proposal by the President submitted to the Plenum, the verification of compliance with the above quality standards may be assigned to highly-reputed individuals.

PART NINE

Information systems

Article 43

Audit Management Information System

1. At the Directorate "I.T. Audit", an information system for audit management is developed.
2. Through the Audit Management Information System, all data regarding the audit programmes, their planning, the registry of audited entities and accounting officers, their financial statements, the documentation, the correspondence for each audit, findings and any other interesting, from an audit point of view, element are monitored.
3. The System also allows the monitoring of the workflow at each stage of an audit and enables the extraction of information from the generated documentation files, in order for the overview and supervision of the audit work to be made possible.
4. The Audit Management Information System also includes a general part that aligns with the Annual Audit Programme as well as special parts where data from thematic audits, from audits linked to the Court's Annual Report on the State Account and Balance Sheet, public contracts' pre-signature reviews and from any other type of audits carried out by the Court of Audit are recorded and monitored.

Article 44

Autonomous Audit Software

1. Until the complete functioning of the Audit Management Information System, as described in the previous Article, special software shall operate per Annual Audit Programme, type of audit, Directorate and audited entity. In this software the preparation process for each Annual Audit Programme, its' execution, as well as the juxtaposition of its actual results, in terms of quantity and time, with those originally planned are recorded.
2. The processes supporting the autonomous audit software are integrated into the Audit Management Information System and the transfer of their data between the systems is carried out incrementally.

PART TEN

In-Service Training and Information

Article 45

Directorate “In-Service Training and Information”

1. The Directorate "Human Resources and Administrative Support" ensures that the personnel has the necessary knowledge and information in order for their duties to be performed in the most effective way. To this end, it analyses the more specific competences of the Court of Audit, the type of in-service education, training and experience required for performing each of them and recommends the effectuation of educational and training programmes, in addition to the educational programmes provided for in the Code of Judicial Employees as well and in other pertinent legislation.
- 2 If performing a remit, expressly assigned to the Court of Audit by the relevant legislation, requires expert knowledge, education or experience, not disposed by the existing personnel, and the lack of which makes the performance of the above remit challenging or impossible, the Directorate "Human Resources and Administrative Support" ensures the acquisition, by the existing personnel of the Court of Audit, of the knowledge and training required.
3. The cooperation, in relation to training programmes, with the National Centre for Public Administration and Local Government as well as with other bodies operating within the framework of the legislation in force is carried out under the supervision of the Audit Director "Human Resources and Administrative Support".

Article 46

Planning of In-service Training and Information

1. The General Coordinator "Administration", following a recommendation from the Directorate "Human Resources and Administrative Support", submits to the President, in the first week of December each year, the annual programme of the Court of Audit for the in-service training and information of the serving personnel.
2. For drawing up the programme, the following are taken into consideration:
 - (a) the audit strategy adopted by the Plenum of the Court of Audit,
 - (b) the proposals of the Directorates,
 - (c) the evolution of the respective programmes effectuated by peer institutions in EU member-states or other countries, as well as by the European Court of Auditors and
 - (d) the appropriations allocated in the budget for this purpose.

Article 47

Purpose of the Training and Information Programmes

The training and information programmes of the "Human Resources and Administrative Support" Directorate, in accordance with Article 45 par.1, aim in particular to:

- (a) keep the personnel informed about developments in the legislation and case-law related to the exercise of their duties,
- (b) enable the personnel to acquire a profound understanding of the fiscal organisation, audit mechanisms, fiscal risks and the ways to deal with them,
- (c) transmit the experience of other auditors or inform about the findings of audit reports carried out by the Court of Audit or another peer institution,
- (d) enable the attendance of seminars and workshops organized by peer institutions on matters of methodology and audit techniques, with the assistance of the "Audit Methodology" Directorate, and
- (e) make scientific knowledge which is deemed necessary or particularly useful for the performance of the personnel's duties available.

Article 48

Carrying out in-service Information Programmes

Judges and the Court's personnel are designated as rapporteurs at the in-service information programmes prepared by the Court of Audit, after an authorisation is granted by its President to that effect. Judges from other jurisdictional branches, members of the educational staff of higher education institutions and other public officials and scientists with special knowledge, skills or experience may also be invited to take part in the programmes as rapporteurs

PART ELEVEN

Special and transitional provisions - Entry into force

Article 49

Entities subject to the audit remit of the Court of Audit

The entities subject to the audit remit of the Court, on the basis of the applicable legislation, are mentioned in a table, which is posted on the website of the Court and is updated, under the supervision of the General Audit Coordinators, every four years at the latest. Each updated table is approved by the Plenum of the Court.

Article 50

Transitional provisions

1. Until the posts of the General Coordinators stipulated in Article 7 are filled, their remits provided for in the present Rules of Procedure are exercised by the incumbent, at the time during which the present Rules of Procedure enter into force, General Coordinators "Audit I" and "Audit II", as specifically defined by Audit Chamber I.
2. Pending audits carried out by the incumbent, at the time of the entry into force of the present Rules of Procedure, 2nd Directorate of the National Defense Sector, 3rd Directorate of Health and 4th Directorate of the Education Sector, which are hereby abolished, shall be conducted by the Directorates designated by Audit Chamber I.
3. Pending audits which are carried out by the incumbent, at the time of the entry into force of the present Rules of Procedure, 2nd Directorate of the Finance Sector shall be conducted by the Directorate "Public Revenues Follow-up and Audit, Public Accounting Officers' Supervision".

Article 51

Entry into force

The present Rules of Procedure shall enter into force on the fifteenth day following that of their publication in the Government's Gazette.