

**LAW 4820/2021
OF THE HELLENIC REPUBLIC**

**“ORGANIC LAW OF
THE HELLENIC COURT OF AUDIT”**



(as amended by Laws 5119/2024, 5130/2024 and 5197/2025)

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PART I

GENERAL PROVISIONS

CHAPTER A

THE INSTITUTION

Article 1

Nature

The Hellenic Court of Audit is both the supreme financial Court and the supreme audit institution in the country. It constitutes a complete, and stand-alone jurisdiction. Its purely judicial nature is preserved irrespective of the specific powers exercised thereby.

Article 2

Mission

1. The Hellenic Court of Audit exercises jurisdictional, audit and advisory powers. In exercising its powers, it guarantees that the principles of the rule of law, financial sustainability, and fair trial are respected.
2. The Hellenic Court of Audit also monitors the compliance with legality, regularity and the principles of good governance by all public bodies, and surveils the public accounting officers. It exercises any power compatible with its nature, and entrusted to it by law.

Article 3

Independence

1. The Hellenic Court of Audit plans and conducts its audits with complete independence of the legislative, executive and the other branches of the judiciary.
2. The Hellenic Court of Audit cooperates with the Parliament on the audit of public management.

Article 4

Harmonisation with international principles and rules

1. In planning and conducting its audits, the Hellenic Court of Audit is in line with the internationally recognised good practices of quality.
2. In exercising its jurisdictional function, the Hellenic Court of Audit, with due respect for the Constitution, ensures that the international obligations of the country, especially regarding the protection of fundamental human rights and the European integration, are observed.

3. With regard to the natural and legal persons or the public bodies subject to its audits, as well as to the litigants under its jurisdiction, the Hellenic Court of Audit interprets and applies the law in a spirit of fair balance, while respecting the principle of proportionality.

Article 5
Charters of Ethics

The Plenum of the Hellenic Court of Audit adopts Charters of Ethics, which include guidelines for resolving the ethical dilemmas that the Court's judges or judicial employees may face in the performance of their duties.

Article 6
Respect for freedom of information and protection of personal data

In exercising its jurisdictional, audit and advisory powers, the Hellenic Court of Audit ensures that the respect for the right to the protection of personal data is aligned with the freedom of information. In the exercise of its administrative functions, it observes the protection of personal data rules applicable to every public service.

Article 7
Prosecutor General's Office

The Prosecutor General's Office of the Hellenic Court of Audit is an independent judicial authority, which acts in a unified and indivisible manner in the public interest. It participates in the exercise of the jurisdictional and advisory function of the Court, helping to observe the principles of fair trial as well as to ensure the jurisprudence uniformity and to respect the jurisdiction breadth of the latter. In particular, it ensures the fair attribution of liabilities in cases where it initiates the judicial imputation procedure.

CHAPTER B

COMPETENCES

Article 8

Jurisdictional competences

1. The Hellenic Court of Audit, in accordance with section f par.1 article 98 of the Constitution, shall hear legal remedies and means against imputation acts or decisions issued in the context of public accounts auditing and public accounting officers' accountability or persons treated as such in accordance with the law. The aforementioned competences pertain to:

- (a) The trial of legal remedies and means against administrative bodies' imputation acts or decisions, concerning General Government Entities material or money management, as well as those concerning the management of the above Entities' grants, and any kind of financing to legal entities or individuals.
- (b) The trial of legal remedies and means against a Judicial Section's or a Commissioner's acts, issued while auditing the accounts of public accounting officers, the account of General Government Entities and the latter's grants or financing to legal entities and individuals.
- (c) The trial of legal remedies and means against imputation acts issued by the Hellenic Court of Audit Judicial Sections or Commissioners, during the audit of Special Account of Guarantees for Agricultural Products or relating to accounting officers' illegal or undue payment against this account.
- (d) The trial of legal remedies and means against imputation acts issued pursuant to the multiple office holding prohibition and the renumeration ceiling legislation.
- (e) The trial of legal remedies and means against imputation acts issued against persons liable for illegally employed public bodies personnel.
- (f) The trial of legal remedies and means against imputation acts issued against financially liable persons and recipients of unlawful expenditure paid under any payment certificate.
- (g) Disputes concerning the accountability between public bodies, including the State, due to improper or different purpose disposal of the financing granted from one body to another.

2. The Hellenic Court of Audit shall also hear

- (a) Legal remedies and means lodged against imputation acts or decisions by any person having a legitimate interest relating to the materials, asset or money management by the State, local authorities, public legal entities, and private legal entities, which are financed by national or European Union resources, as well as those pertaining to the management of grants or financing by the aforementioned resources towards legal entities or individuals (par. 1 article 68 law 4055/2012, A '51).
- (b) Disputes concerning the public officials and civil servants' assets and the persons obliged with asset declaration audits (article 1 law 3213/2003, A '309 and par. 1 article 1 law 4065/2012, A '77).
- (c) Legal remedies and means against imputation acts or decisions issued by the Minister of Finance against liquidators of estate or executors of a will for deficit or damage

incurred upon assets left in favour of General Government Entities or a non-profit institution or association (Article 31 Law 4182/2013, A '185).

(d) Legal remedies and means against decisions taken by the Minister of Finance imposing a fine on General Government Entities on the grounds of overdue financial data submission before the General Accounting Office (par. article 27 law 2166/1993, A '137 and par. 1 article 173 law 4270/2014, A' 143).

(e) Legal remedies and means against the General Secretariat of Sports imputation decisions on the grounds of illegal grant disposal (par. 5 article 50 law 2725/1999, A '121).

3. The Hellenic shall hear in accordance to section f, par. 1 article 98 of the Constitution, disputes concerning the granting of pensions to the State Organs, the public officials and civil servants, including the military servants, and any person whose pension is borne by the state budget. These competences pertain to:

(a) The trial of legal remedies and means against State Organs or Public Legal Entities acts or omissions concerning the above-mentioned persons' pension awarding, regulation or payment.

(b) The trial of legal remedies and means concerning the imputation of unduly paid pensions to the persons mentioned above.

(c) The trial of legal remedies and means against State Organs or Public Legal Entities acts or omissions concerning awarding, regulation, payment or unduly paid war pensions (PD 168/2007, A '209), National Resistance fighters and fighters against the dictatorship pensions (Law 1543/1985, A' 73), civil war fighters' pensions (Law 1863/1989, A '204) and the terrorist victims' pensions (Law 1977/1991, A '185).

4. The Hellenic Court of Audit shall hear, in accordance with section g par. 1 article 98 of the Constitution, cases related to civil liability of civil or military servants of the State, as well as of local government agencies and the other public legal entities civil servants.

5. Any dispute related to those referred to in paragraphs 1 to 4 falls under the Hellenic Court of Audit jurisdictional competence, on the basis of a law provision.

Article 9

Audit remits

1. In accordance with the cases specified under sections a and c of article 98 paragraph 1 of the Constitution, the Hellenic Court of Audit shall audit the expenditure and accounts of entities that are subject to its audit jurisdiction according to the aforementioned provisions. It shall also conduct any audit required for the drawing up and submission to Parliament of a report on the financial statement and balance sheet of the State according to the case specified under section e of the same paragraph. Such remits shall include:

(a) The continuous audit on the effectiveness of the internal audit systems of entities subject to its audit jurisdiction regarding their ability to avert financial risks.

(b) The a priori audit on the legality and regularity of a certain expenditure category in the exceptional cases where, following an assessment of the auditee's internal audit systems, this is deemed as the only way to ensure legal and proper disposal of public funds.

- (c) Thematic compliance or performance audits in areas of high audit interest in accordance with its Annual Audit Plan.
- (d) The ex-post audit on accounting officers' accounts, General Government Entities' accounts and on the Special Account of Guarantees for Agricultural Products (article 26 paragraph 1 of Law no.992/1979, Issue A' 280 of the Official Government Gazette), as well as the legality and regularity audit on the transactions falling within the aforementioned accounts.
- (e) The audit on compliance with the prohibition of multiple office holding or the enforcement of maximum emolument ceiling in the public sector (articles 1, 3 and 6 of Law no.1256/1982, Issue A' 65 of the Official Government Gazette).
- (f) The audit on management by natural persons or legal entities regarding financing or grants they received at the expense of a General Government Entity.
- (g) The audit on the financial management or on specific administrative and management acts of General Government Entities, as well as on any programme funded either in full or in part by the European Union or its Member States (article 85 of Law no.1892/1990, Issue A' 101 of the Official Government Gazette and article 16 of Law no.2145/1993, Issue A' 88 of the Official Government Gazette).
- (h) The audit on write-off or classification as uncollectible of state or social security debts.
2. The Hellenic Court of Audit shall also be responsible for verifying the reliability, completeness and accuracy of the accounts of the State and General Government subsectors pursuant to paragraph 6 of Article 10 of Regulation (EU) No 473/2013 of the European Parliament and of the Council of 21 May 2013 (L 140/11), (second subparagraph of case specified under section d of article 31, Law no.4270/2014, Issue A' 143 of the Official Government Gazette).
3. The Hellenic Court of Audit shall monitor and evaluate State Revenue, as well as regular revenue collection of local authorities and their legal entities.
4. The Hellenic Court of Audit shall supervise that accounting officers abide by public accounting provisions and financial legislation in general and shall impose financial sanctions if accounts are not submitted, or not submitted on time.
5. The Hellenic Court of Audit shall audit association-form public legal entities, which have received state or EU grants, regarding its proper spending.
6. The Hellenic Court of Audit shall audit public legal entities of religious purpose which have been financed through public resources on proper spending of those or, on exceptional occasions, in accordance with their statutory provisions if there is a case of those resources' being mismanaged.
7. The Hellenic Court of Audit may conduct an audit on the Bank of Greece regarding the safekeeping and management of the State's and other General Government Entities' available funds, as well as the exercise of public authority conferred to it when acting autonomously, and not pursuant to specific conditions set by an institution of the European Union.
8. The Hellenic Court of Audit may audit, as provided for in its Annual Audit Plan, the effectiveness of the internal audit system of the Hellenic Corporation of Assets and Participations, the Hellenic Public Properties Company, the Hellenic Financial Stability Fund and the Hellenic Republic Asset Development Fund. Furthermore, it may include

the aforementioned bodies in a wider audit, if so, required for the completeness of the audit.

9. In accordance with the case specified under section b of article 98 paragraph 1 of the Constitution, the Hellenic Court of Audit shall conduct an audit of high financial value contracts, in which contracting partner is the State or any other legal entity, as specified by articles 324 through 327 of Law. No.4700/2020 (Issue A' 127 of the Official Government Gazette), and try the cases and disputes arising from such an audit under articles 328 through 337 of the same Law.

10. The Hellenic Court of Audit may also undertake the financial audit of an international organization in which Greece participates against remuneration specified in the relevant contract.

Article 10 Advisory Competences

1. The Hellenic Court of Audit delivers opinion, in accordance with par. 2 of the article 73 and case d of par. 1 of the article 98 of the Constitution, on the bills concerning pensions or recognition of service for pension awarding.

2. The Hellenic Court of Audit shall also deliver opinions:

(a) on bills regulating matters of absolute importance concerning financial management of the General Government Entities, which are submitted to it by the Minister of Finance;

(b) on bills regulating matters concerning public contracts or matters related to its competences in general, which shall be submitted to it by the competent Minister;

(c) on financial questions raised by the Ministers, provided that the opinion does not prejudge the resolution of a dispute already pending in front of its jurisdictional formation;

(d) on draft decisions of the Minister of Finance concerning the offsetting of expenditures and revenues of the state budget (case b 'of par. 1 of the article 51 of the law 4270/2014, A'143).

(e) on draft decisions of the Governor of the Public Revenue Independent Authority and the Minister of Labor and Social Affairs, concerning the change of the criteria and the requirements for the registration of overdue debts to the State and social security institutions, respectively, in the books of non-recoverable debts and in the books of debts' write-off, as well as the change of the criteria and the requirements for their reclassification as recoverables and on the regulation of any issue concerning the consequences and the validity period of the consequences of the registration (par. 5 of the article 82 and par. 5 of the article 82A of the law 356 / 1974 , A '90, case b 'of par. 5 of article 108 and par. 5 of article 109 of the law 4387/2016 , A '85).

Article 11 Cooperation with peer jurisdictional and audit institutions

1. The Hellenic Court of Audit participates in international or regional organisations of jurisdictional and audit institutions with relevant competences.

2. The Hellenic Court of Audit cooperates with the European Court of Auditors and with peer audit institutions of the Member States of the European Union under Article 287 of the Treaty on the Functioning of the European Union.
3. The Hellenic Court of Audit cooperates with the European Court of Auditors in the framework of audits carried out by the latter on national bodies managing revenue or expenditure on behalf of the European Union or receiving payments from its budget. To this end, it may take steps to facilitate and support audits, in particular by forwarding documents or information addressed by the European Court of Auditors to the audited national bodies or vice versa. Maintaining its independence, and in a spirit of mutual trust, it may monitor with its representatives the on-the-spot audits of the European Court of Auditors in Greece.
4. The Hellenic Court of Audit, acting on a cooperation agreement, may participate in joint audits with peer audit institutions or carry out parallel audits on a similar audit object.
5. The Hellenic Court of Audit carries out international training programs to provide audit expertise to peer audit institutions in accordance with Article 139.
6. The Prosecutor General's Office at the Hellenic Court of Audit participates in international and European organisations of peer judicial authorities, developing bilateral relations with them. It cooperates with relevant institutions at European and international level, as well as with European and international anti-corruption offices.

Article 12
Annual report of findings, conclusions and recommendations

The Hellenic Court of Audit, as specifically defined in Article 51, sets out the most important findings, conclusions and recommendations arising from the exercise of all its powers in an annual report, issued at the beginning of each judicial year.

CHAPTER C
STAFFING

Article 13
Judges' statutory posts

The Hellenic Court of Audit consists of:

- (a) the President,
- (b) ten (10) Vice-Presidents,
- (c) forty-five (45) Judge-Counsellors,
- (d) fifty (50) Appeal Judges and
- (e) fifty (50) Junior Judges, including the probationary Junior Judges.

Article 14
Judges' statutory posts for the Prosecutor General's Office

The Prosecutor General's Office consists of:

- (a) the Prosecutor General,
- (b) the Senior Vice-Prosecutor General,
- (c) five (5) Vice-Prosecutors General,
- (d) four (4) Appeal Judges at the Prosecutor General's Office and
- (e) eight (8) Junior Judges at the Prosecutor General's Office.

Article 15
Judicial employees' statutory posts

1. The Hellenic Court of Audit judicial employees' statutory posts amount to eight hundred and ninety (890), of which eight hundred and eighty-nine (889) are the posts of judicial employees and one (1) post of a doctor with tenure.
2. By category, the above posts are distinguished as follows:
 - (a) six hundred and twenty-five (625) posts of university education;
 - (b) fifty (50) posts of technological education;
 - (c) one hundred and eighty (180) posts of secondary education;
 - (d) thirty-five (35) posts of compulsory education.
3. The posts of General Coordinators amount to fourteen (14), of the Commissioners to one hundred and eleven (111) and of the Heads of Divisions to one hundred and thirty-one (131).
4. Besides the branches provided for in the Code of Judicial Employees, a branch of Mathematics - Actuaries is also established in the Hellenic Court of Audit.
5. The distribution of posts at all levels of education in branches is decided by the Plenum of the Hellenic Court of Audit, and is published in the Government Gazette. The specific qualifications per branch are determined by the vacancy notice.
6. The above posts are allocated between the central and regional services of the Hellenic Court of Audit by decision of the Minister of Justice, following a proposal by the President of the Hellenic Court of Audit.

Article 16
Outsourced experts

1. Employees or associates of public services or bodies with specialised knowledge and experience are made available, from the service or body where they are employed, to the Hellenic Court of Audit, exclusively or in parallel exercise of duties, for the purposes of conducting an audit which requires special technical knowledge or experience. A decision by the competent body of the relevant Ministry is issued for the disposal, at the request of the President of the Hellenic Court of Audit. During their employment at the Hellenic Court of Audit they continue to be posted organically for their remuneration to the service or body they have come from.

2. With the procedure provided for by the provisions concerning the assignment of services or project, the conduct of specialized audits on IT systems or via artificial intelligence software may be assigned for a period not exceeding one (1) year to outsourced experts. Actuaries, econometricians and scientists specialising in macroeconomic or financial analysis may be selected through the same procedure.
3. Any of the persons of par. 1 and 2 who violate the duty of confidentiality, to which they are subject as auditors, are punished according to article 252 of the Penal Code.

CHAPTER D ORGANISATION

Article 17 Judicial and audit formations, administrative units

The competences of the Hellenic Court of Audit are exercised by the Plenum, the Chambers, the Judicial Sections, the General Coordinator's Services and the Commissioners' Units, unless otherwise specified by the provisions hereof.

Article 18 Constitution of the Court's Plenum

1. The Grand Plenum consists of the President, the Vice Presidents and the Judge-Councillors.
2. The Plenum operates in a major and in three (3) minor formations.
3. The major panel of the Plenum is composed of thirty-one (31) members and it consists of the President, all the Vice Presidents and of Judge-Councillors drawn by lot. The Judge-Councillors selected participate in the major panel of the Plenum during one (1) judicial year. If a Judge-Councillor is not drawn by lot for two (2) consecutive years, he/she must participate in the composition of the Plenum during the third year. In case a member of the major panel of the Plenum leaves the service for any reason, an additional draw shall be conducted between the members who do not participate in it, until the number mentioned in the first subparagraph is filled.
4. The minor panel of the Plenum operates in three (3) formations and it is composed of fifteen (15) members. It consists of the President of the Court, of Vice-Presidents and of Judge-Councillors. All the Vice-Presidents are allocated in order of seniority in each of the three (3) formations of the minor panel of the Plenum until their number is filled. The Judge-Councillors are drawn by lot conducted every three (3) years. If, for the constitution of the three (3) formations of the minor panel of the Plenum, it is required for a Judge-Councillor to participate in two of them, the newest Judge-Councillor shall be selected. Any redundant Judge-Councillors are allocated as reserve members in order of seniority in each of the three (3) formations. In case a member of the minor panel of the Plenum leaves the service for any reason, an additional draw shall be conducted between all the members who do not participate as regular members in a minor

formation. The Statute of the Court may provide the participation in the minor panel of the Plenum of up to two (2) Appeal Judges with an advisory opinion, as well as the terms of this participation.

5. In the cases of par. 1 and 2, the quorum shall be attained when half plus one of the total numbers of the members of the Plenum, including the President or his legal deputy, are present. The number of the members shall be kept odd with the departure of the newest Judge-Counsellor or, if he/she is the rapporteur in the case, with the departure of his immediately senior member.

6. During the judicial vacations, the Plenum consists of seven (7) members.

7. In exceptional cases, the decisions of the Plenum shall be published by a unit of five (5) of its members, formed by decision of the President.

8. By decision of the Grand Plenum, which is published in the Government Gazette, the number of formations of the minor panel of the Plenum is reduced or increased, and the details for the implementation hereof are regulated.

Article 19 **Division of competences between the formations of the Plenum**

1. Minor formations may refer a case to the major panel of the Plenum. The President of the Hellenic Court of Audit may bring cases directly to the major panel of the Plenum, for reasons of major importance.

2. By decision of the Grand Plenum, which is published in the Government Gazette, the competences of the formations of the Plenum are determined and every relevant detail is regulated. A similar decision defines the non-judicial issues that fall within the Grand Plenum's competence.

Article 20 **Non-jurisdictional competences of the Court's Plenum**

1. The President may convene the Grand Plenum if he/she deems this necessary, in order for it to decide on any issue, other than as specifically set forth herein, due to the seriousness and the nature of the issue as of general interest.

2. The Prosecutor General may request from the President to convene the Grand Plenum, in order for it to decide on issues of a similar nature to those of par. 1.

3. The convening of the Grand Plenum for the issues of par. 1 is mandatory if so requested in writing by one third (1/3) of its members. If it is not convened within five (5) days, those who applied for its convening can convene it at their request, which is notified to all its members.

Article 21 **Decision-making by the Grand Plenum**

1. The Grand Plenum shall decide on the issues of par. 1 of article 20 by a majority of its present members.

2. If more than two opinions are formed during the voting, and no majority is formed, those who have an individual opinion or voted in favour of the weaker one must join one of the most prevalent ones. The Acting chairman of the conference may extend the conference or repeat it if he/she finds that the opinions expressed are more than two with a small numerical difference between them. If more than one of the weakest opinions receives an equal number of votes, the exclusion of one of them is determined by a vote and those who followed it must join one of the other opinions, until a majority is formed.

Article 22
Number of the Court's Chambers

1. Ten (10) Chambers function within the Hellenic Court of Audit, to which its jurisdictional, auditing and advising powers shall be allocated.
2. The Court's Plenum may reallocate the categories of disputes falling under its jurisdiction to the Chambers and regulate any other issue related to their functioning, taking into consideration criteria of functionality and acceleration in the administration of justice, by means of its relevant decision, which shall be published in the Government Gazette.

Article 23
Constitution and composition of the Chambers

1. Each Chamber shall consist of one (1) Vice President, or his/her legal deputy, as President, two (2) Judge-Councillors, and two (2) Appeal Judges. Any Chamber may be presided over by the President of the Hellenic Court of Audit. The Appeal Judges participate in the Chambers with an advisory opinion. When the Chamber holds sittings with a seven-member composition, two (2) Judge-Councillors shall be added to its composition.
2. The composition of the Chambers shall be determined each year by a decision of the Plenum, which shall be published, as specified by the Rules of Procedure of the Court.
3. The number and composition of the Chambers during judicial vacations shall be determined by a decision of the Plenum of the Hellenic Court of Audit,

Article 24
Competences of the Chambers with jurisdictional powers

1. The cases of the Hellenic Court of Audit's jurisdiction shall be allocated among its Chambers as follows:
 - (a) First Chamber: Legal remedies, regarding imputation disputes of the State and private legal entities owned by the State, as well as disputes arising from grants and any kind of financing provided by the State to legal entities or private persons.
 - (b) Second Chamber: Legal remedies, regarding imputation disputes of local authorities, other public legal entities, private legal entities owned by them, as well as the disputes arising from grants and any kind of financing of the above to legal entities or private persons.

- (c) Third Chamber: Appeals and appeals - lawsuits in pension cases of civil pensioners.
- (d) Fourth Chamber: Lawsuits in pension cases of civil pensioners.
- (e) Fifth Chamber: Appeals and appeals-lawsuits in pension cases of military pensioners.
- (f) Sixth Chamber: Lawsuits in pension cases of military pensioners.
- (g) Seventh Chamber: Disputes arising from the exercise of pre-contractual audit.
- (h) Tenth Chamber: Legal remedies, regarding imputation disputes arising from financial rectifications and revocations against persons liable to public accountability.

2. The First Chamber holds the presumption of jurisdiction for imputation disputes, and the Third Chamber holds the presumption of jurisdiction for pension disputes.

Article 25 **Toga**

During Plenary or Chamber sessions judges and secretaries shall wear a toga, which is determined by a Presidential Decree issued following a proposal from the Minister of Justice and the assent of the Plenary

Article 26 **Competences of the Chambers with audit powers**

1. The division of competences between the two (2) Chambers with audit powers of the Hellenic Court of Audit is as follows:

(a) Eighth Chamber (ex Audit Chamber I): Setting out of the audit strategy of the Hellenic Court of Audit; planning and monitoring the annual and multi-annual audit programme; planning and monitoring the thematic audits; issuing audit reports on audits carried out under its supervision, provided that they are not referred to the Plenum for approbation; adopting audit manuals for the audit categories that fall under its competence; monitoring the course of macroeconomic figures, the evolution of public debt repayment obligations and the exposure of systemic banks to the current situation; monitoring the harmonisation of the implementation of the financial policy with the State's European and international obligations, according to article 15 of law 4270/2014; assessing the impact of social security and welfare state expenditure on financial sustainability in general; preparing the Court's Annual Report of findings, conclusions, and recommendations

(b) Ninth Chamber (ex Audit Chamber II): Preparing the Report on the State Account and the State Annual Balance, approving the relevant audit manual, as well as planning and monitoring the execution of audit work needed to support it; Supervising public accounting officers and issuing instructions to be addressed to them; monitoring the State Revenue collection; resolving disputes or contestations over the legality of expenditures, between Commissioner's Units and auditee entities; pronouncing a decision about whether to file complaints without further action or estimating that they are of systemic interest or importance, justifying their further examination by the Chamber of Audits I; monitoring the progress of all performance programmes.

ORGANIC LAW**GENERAL PROVISIONS**

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- 2. The Eighth Chamber is chaired by the President of the Court, deputized for by the most senior Vice-President.
 - 3. The Eighth Chamber holds the presumption of jurisdiction to each issue related to audits carried out by the Hellenic Court of Audit.
 - 4. Two (2) Permanent Scientific Committees, chaired by a Vice-President, function within the Eighth Chamber, providing specialised knowledge to the Chamber, so that it may carry out its competences. The first is allocated general duties, while the second is responsible for monitoring the evolution of public debt and pension spending in general, issuing relevant studies and providing relevant information.

Article 27
The Chambers' Advisory Powers

- 1. The Court's advisory powers are allocated to its Chambers as follows:
 - a) Eighth Chamber: preparing the Court's opinions upon bills of law pertaining to pension issues.
 - b) Ninth Chamber: preparing any other opinion requested, according to article 10, par. 2.

Article 28
Constitution of the Judicial Sections

- 1. Each Judicial Section is constituted of one (1) Judge-Counsellor as President and two (2) Appeal Judges. A Junior Judge or a probationary Junior Judge may deputise for one of the Appeal Judges.
- 2. A Junior Judge with at least two years of service, including service as a probationary Junior Judge, may deputise for the Appeal Judge in the pre-contractual Audit Sections.
- 3. The Appeal Judges, the Junior Judges, and the probationary Junior Judges participate in the Judicial Sections with one vote.
- 4. If the three-member formation is unable to conclude, the Judicial Section shall sit in a five-member formation, with the participation of another two Appeal Judges.

Article 29
Number and competences of the Judicial Sections

- 1. The number and competences of each Judicial Section shall be determined by a decision of the Court's Plenum to be published in the Government Gazette.

2. By decision of the President of the Hellenic Court of Audit, posted on the website of the Court, the Presidents, their deputies and the members of the Judicial Sections shall be appointed at the beginning of each judicial year. The composition of the Judicial Sections during the judicial vacations shall be determined by a similar decision. The same judges may not sit for more than three (3) consecutive judicial years as members of the same pre-contractual Audit Section. Nonetheless, a judge may sit in a pre-contractual Audit Section for only one (1) judicial year.

Article 30 **General Coordinators' Services and Commissioners' Units**

1. The General Coordinators' Services and the Commissioners' Units of the Hellenic Court of Audit are responsible for the preparation and implementation of the Court's functions.
2. The competence, title, and composition of the aforementioned Services and Units, their division into chambers and offices, and the competence thereof, as well as the establishment of Commissioners' Units and independent services, chambers and offices, shall be designated and amended by decision of the Plenum of the Hellenic Court of Audit, which shall be published in the Government Gazette, on condition that the total number of Commissioners' Units and chambers shall not exceed, or fall short of the existing number of statutory positions of Commissioners or heads of chambers respectively.
3. The division of audit competences between the Commissioners' Units shall be effected by a similar decision of the Plenum.
4. The allocation of the necessary personnel in the aforementioned Services and Units shall be effected by decision of the President of the Hellenic Court of Audit, following a concurrent opinion of its relevant service council.

CHAPTER E **DUTIES**

Article 31 **Duties of the President**

The President of the Hellenic Court of Audit:

- (a) exercises general supervision over the jurisdictional, audit, and advisory work of the Hellenic Court of Audit;
- (b) chairs the meetings and conferences of the Court's Plenum;
- (c) sets up working groups of judges to deal with major organisational issues;
- (d) delegates specific duties to employees or relocates staff, following the opinion of the responsible General Coordinator, if the President considers that the needs of the service require it;
- (e) may make recommendations and instructions to employees for the effective exercise of the Court's audit function and its administrative competences,

(f) may order disciplinary proceedings against employees of the Hellenic Court of Audit. The President of the Hellenic Court of Audit may request the assistance of Junior Judges or Appeal Judges to carry out one's duties.

Article 32
Duties of Vice-Presidents

The Vice-Presidents of the Hellenic Court of Audit chair the work of the Chambers over which they preside, while at the same time they are allowed to exercise the duties of a Judge-Counsellor. They may request for the assistance of Appeal Judges or Junior Judges serving in their Chamber for the performance of their duties.

Article 33
Duties of the Judge-Counsellors

The Judge-Counsellors participate as members in the Plenum and the Chambers and make suggestions on all judicial and non-judicial cases referred to them. They also perform the duties provided in par. 1 of article 28.

Article 34
Duties of the Appeal Judges

1. The Appeal Judges participate as members in the Judicial Sections of the Hellenic Court of Audit.
2. In the meetings of the Chambers, the Appeal Judges shall act as rapporteurs on the case and shall participate with an advisory opinion. With a decisive vote, they participate in the single-member formations and in the process in a council of article 91 of law 4700/2020 (A '127).

Article 35
Duties of the Junior Judges

The Junior Judges assist the Vice-Presidents, the Judge-Counsellors and the Appeal Judges in the preparation and assessment of the cases. They also participate as members in the Judicial Sections of the Hellenic Court of Audit.

Article 36
Duties of the Prosecutor General

The Prosecutor General:

- (a) takes note of, monitors the course, and gives instructions to the services that exercise control over the management of public money and to the services that exercise control over the assets of civil servants and officials, and introduces relevant issues to the Plenum of the Prosecutor General's Office (case A of par. 1 of article 32 C of law 1756/1988, A '35),
- (b) introduces to the Plenum of the Hellenic Court of Audit matters on which its consent, opinion or decision is sought, and communicates the result to the competent authorities;
- (c) takes no further action on reports, applications or complaints which it considers to be inadmissible, legally or substance unfounded (case C of par. 1 of article 32 C of law 1756/1988);
- (d) monitors the work of the Hellenic Court of Audit and reports on it to the Minister of Justice;
- (e) directs the meetings and conferences of the Plenum of the Prosecutor General's Office;
- (f) supervises judges and judicial employees serving in the Prosecutor General's Office;
- (g) addresses recommendations and instructions to the judicial employees of the Prosecutor General's Office for its proper operation.

Article 37
Duties of the Senior Vice-Prosecutor General

The Senior Vice-Prosecutor General deputises for the Prosecutor General and exercises the duties of the Prosecutor General, following a decision of the Plenum of the Prosecutor General's Office and with the consent of the Prosecutor General.

Article 38
Duties of the Vice-Prosecutor General

The Vice-Prosecutor General deputises for the Prosecutor General and the Senior Vice-Prosecutor General, and participates in service councils and committees of the Hellenic Court of Audit.

Article 39
Duties of the Appeal Judges at the Prosecutor General's Office

The Appeal Judges at the Prosecutor General's Office deputise for the Vice-Prosecutor General and assist the Prosecutor General, the Senior Vice-Prosecutor General and the Vice-Prosecutor General in their work.

Article 40
Duties of the Judges Rapporteur at the Prosecutor General's Office

The probationary Judges Rapporteur and the Judges Rapporteur at the Prosecutor General's Office assist the Prosecutor General, the Senior Vice-Prosecutor General, the Vice=Prosecutors General and the Appeal Judges at the Prosecutor General's Office in their work.

Article 41
Deputising for Judges

In case of absence or inability, the members of the Hellenic Court of Audit shall be replaced as follows:

- (a) The President by Vice-President in order of seniority and, in case of absence or inability of the Vice-Presidents, by a Judge-Counsellor in order of seniority.
- (b) The Vice-Presidents by another Vice President or Judge-Counsellor in order of seniority.
- (c) The Judge-Counsellors by another Judge-Counsellor in order of seniority.
- (d) The Appeal Judges by another Appeal Judge in order of seniority.

Article 42
Deputising for Judges at the Prosecutor General's Office

1. In case of absence or inability:

- (a) The Prosecutor General shall be replaced by the Senior Vice-Prosecutor General or a Vice-Prosecutor General.
- (b) The Senior Vice-Prosecutor General shall be replaced by a Vice- Prosecutor General.
- (c) The Vice-Prosecutor General shall be replaced by another Vice-Prosecutor General or Appeal Judge at the Prosecutor General's Office.
- (d) The Appeal Judge at the Prosecutor General's Office by another Appeal Judge at the Prosecutor General's Office.

2. The Prosecutor General, the Senior Vice-Prosecutor General and the Vice-Prosecutors General may also be replaced by a Judge-Counsellor of the Hellenic Court of Audit.

Article 43
Judicial vacations

1. Judges are entitled to vacation from 1 July to 15 September, each year. The judges' period of work during the above time is determined by decision of the Plenum of the Hellenic Court of Audit. The decision of the Plenum also incorporates the decision of the General Prosecutor's Office for the period of work of its own judges.

2. The President of the Hellenic Court of Audit, or the judge presiding the vacation chambers may, should there be an urgent official need, recall the Judge-Counsellors, Appeal Judges and Junior Judges who are on vacation for as long as the need lasts.

3. During the vacations, the judge shall not be deprived of the right to perform his/her duties, if he/she so wishes.

Article 44
Duties of the General Coordinators

1. The General Coordinator of Administration is exclusively responsible within the Hellenic Court of Audit for matters concerning the safety of the Court's premises and facilities, fire safety, health protection, as well as the implementation of personal data protection legislation in relation to the administrative in nature work of the Hellenic Court of Audit. He/She also exercises the powers of Director-General for finance. The President of the Hellenic Court of Audit may address recommendations to him without subrogating in his/her responsibilities.
2. The duties of the General Coordinators of Commissioners are to coordinate and supervise the audit work of the Commissioners' Units. The above powers, and their distribution among the General Coordinators of Commissioners, are determined by decision of the Plenum of the Hellenic Court of Audit.
3. The General Coordinators shall exercise disciplinary action against the officials under their jurisdiction.

Article 45
Duties of the Commissioners

1. The Commissioners of the Hellenic Court of Audit shall exercise audit or administrative functions.
2. The Commissioners of the Hellenic Court of Audit shall carry out the audit tasks set out herein.
3. The Commissioner of the Commissioner's Unit at the Secretariat of the Hellenic Court of Audit and the heads of its departments shall attend public meetings and draw up their minutes, oversee the timely and accurate conduct of the work of this office and validate copies of the acts and decisions of the Hellenic Court of Audit, and of correspondence documents.
4. The Commissioners of the Hellenic Court of Audit with administrative powers exercise administrative duties provided for in the Rules of Procedure of the Administration and Audit Services of the Hellenic Court of Audit.

Article 46
Deputising for the General Coordinators and the Commissioners

The General Coordinators and the Commissioners of the Hellenic Court of Audit are deputised, in case of their incapacity, unavailability or absence, by decision of the President of the Hellenic Court of Audit.

Article 47
Registrars of Judicial formations

The duties of Registrar of a Division, or Judicial Section shall be exercised by the head of the respective registry or, in case of his/her incapacity, unavailability or absence, by the official serving in the same registry with the highest rank and, in the event of equal rank, the one with the longest service in the rank.

Article 48
Unit of the Prosecutor General's Office

1. For the performance of his/her work, the Prosecutor General is assisted by personnel of the Unit of the Prosecutor General's Office of the Hellenic Court of Audit.
2. For the needs, or vacancies of the Unit of the Prosecutor General's Office of the Hellenic Court of Audit, staff of the Hellenic Court of Audit may be appointed by decision of the competent body of the Ministry of Justice, after obtaining assent of the relevant service council of the Hellenic Court of Audit.

Article 49
Inspection of the Commissioner Units

The bodies, the time and the performance of inspection in the Commissioner Units of the Hellenic Court of Audit will be laid down by decision of the Court's Plenum, published in the Government Gazette.

PART II **RELATIONS WITH THE PARLIAMENT**

CHAPTER A **PRESENTATION OF THE AUDIT WORK**

Article 50

Presentation of the Court's annual audit programme to the Parliament

The President of the Hellenic Court of Audit presents annually to the Parliament the annual audit programme of the Court, in accordance with Parliament's Rules of Procedure. Ten (10) days before the presentation to the Parliament of the annual audit programme, the President of the Court of Audit notifies the Programme to the President of the Parliament. At the hearing of the President of the Court of Audit, the Parliament, as defined in its Rules of Procedure, may propose to give priority to some of the audits that have been planned. It may also express interest in carrying out other audits, in addition to the planned ones, up to three per year, especially on the weaknesses in public administration systems.

Article 51

Annual Report of Findings, Conclusions and Recommendations

1. The Plenum of the Hellenic Court of Audit issues, every year, the report provided for by Article 12, which is handed to the President of the Parliament by the President of the Hellenic Court of Audit. The report comprises the result of the Court's work, which includes all findings and conclusions deriving from its audit and judicial work respectively, organised in categories and incorporating the conclusions stemming from its thematic audits. The report also includes recommendations for reforms deemed to be necessary, in order to remedy the weaknesses identified during the exercise of the Court's powers.
2. The annual report to the Parliament is prepared by the Eighth Chamber based on the information provided by the other Chambers and Commissioner's Units of the Hellenic Court of Audit, then submitted to the Court's Plenum, which decides upon its issuance and is published in the Government Gazette.

Article 52

Forwarding and presenting audit reports to the Parliament

1. Each thematic audit report that has been included in the Annual Audit Programme of the Hellenic Court of Audit is forwarded to the Parliamentary Committee of Institutions and Transparency before its content is announced to the press. Studies of the Eighth Chamber, which are of wider interest, are also forwarded to the same Committee.
2. The reports of the Hellenic Court of Audit may be presented by the President of the Court to the Parliament, as provided for in the latter's Rules of Procedure.

CHAPTER B
REPORT ON THE STATE ACCOUNT AND ANNUAL BALANCE

Article 53
Content and elaboration process

1. The audit of public management is completed with the audit of the State Account, the State Annual Balance and the other financial statements of the State provided for in articles 163 to 166 of law 4270/2014 (A' 143).
2. The audit of the accounts of paragraph 1 is carried out, according to the principles and standards of the International Organization of Supreme Audit Institutions by the competent Commissioner's Unit, which collects, for this purpose, the reports with the results of the audits of article 121, par. 2. The observations resulting from the audit (Statements of Assurance) are included in a report, which is processed by the competent Chamber of Audits and, subsequently, is submitted to the Plenum for its final approval.
3. The Hellenic Court of Audit returns the audited accounts of paragraph 1 to the State's General Accounting Office, together with its report, within the time-limit laid down in article 167, par. 1 of Law 4270/2014.
4. As to the remainder, the audit of paragraph 1 is carried out in accordance to what is defined by a decision of the Plenum of the Hellenic Court of Audit, which is published in the Government Gazette. With a similar decision the procedure, the object, the methodology and any other issue related to the control of the consolidated financial reports of the General Government Bodies are determined, as provided for in article 10 of the Presidential Decree 54/2018 (A'103).

Article 54
Briefing upon the financial sustainability

With the report of article 53, the Hellenic Court of Audit also informs the Parliament on issues related to, especially, the course of the macroeconomic figures, the progress of the public debt payoff obligations, the harmonization, according to article 15 of law 4270/2014 (A' 143), of the implementation of the fiscal policy with the European and international obligations of the country, the effects of social security and the expenses of the welfare state in general on financial sustainability, the burden of long-term armament programs and the exposure of systemic banks in the present context.

Article 55
Consequences

After sending the Report of article 53 to the Parliament and until the lapse of the period for the statute of limitations according to article 152, the audit of the public accounts and the transactions and practices subject to them is allowed only if this is foreseen thematically-wise and sampling-wise in a future annual audit programme, or if an emergency audit is decided.

CHAPTER C
ADVISORY OPINION ON BILLS OF LAW
REGARDING PENSION ISSUES

Article 56
Procedure

1. The pension bills sent to the Hellenic Court of Audit with the purpose of issuing an opinion, before being submitted to the Parliament, are submitted to the Eighth Chamber and are assigned directly from the President of the Chamber to a Judge-Counsellor serving in it, in order to prepare his/her suggestion to the Plenum. The Judge-Counsellor reporting calls all service agents involved in the preparation of the bill to a hearing. The Eighth Chamber elaborates the draft opinion before it is forwarded to the Plenum.
2. The Hellenic Court of Audit may address a pension bill even when it is not subject, in whole or in part, to its advisory competence, as imposed by the Constitution, if this is requested by the competent Minister or the Parliament.

Article 57
Scientific support

For the preparation of draft opinions on pension bills the Chamber of Studies and Expert Opinions is assisted by the scientific councils operating in its secretariat. The Chamber of Studies and Expert Opinions is informed by the councils on issues related to pension legislation and case law, the sustainability of the social security system, as well as the alternatives proposed or tested internationally.

PART III **BASES OF THE AUDITS**

CHAPTER A **FUNDAMENTAL AUDIT PRINCIPLES**

Article 58 **Integrity**

1. The Hellenic Court of Audit does not accept recommendations for the planning and execution of its audit work. Requests or invitations from executive bodies to carry out audits are treated as audit proposals, which may be integrated in the Court's audit programme.
2. The audits of the Hellenic Court of Audit are carried out in the public interest. Individuals, natural, or legal persons have no direct and individual vested interest so as to justify their involvement in an audit conducted by the Hellenic Court of Audit, even if that audit is carried out in the context of a complaint, or petition by the said persons.
3. The auditors cooperate with criminal justice in so far as their work is not hindered. Criminal justice respects the independence of the audits carried out by the Hellenic Court of Audit.

Article 59 **Effectiveness**

1. The Hellenic Court of Audit plans and carries out its audits with a view to achieving the greatest possible effectiveness. To this end, in each of its actions seeks to achieve the planned audit result in the most economical, and efficient way.

Article 60 **Proportionality**

The Hellenic Court of Audit, when planning and conducting its audits, ensures that the audited service commits as little time as possible to the convenience of the auditors. It also ensures that the audited services are not subjected to unnecessary actions to facilitate the audits. Each auditee is treated with due respect for their professional dignity, but that does not preclude the deepening, where necessary, of the audit work.

**Article 61
Professionalism**

1. In its audits, the Hellenic Court of Audit is aligned with the INTOSAI principles and standards followed by peer audit institutions, and, in particular, the European Court of Auditors, without precluding the development by the Hellenic Court of Audit of the audit methods which are more appropriate for the national audit needs.
2. The conduct of each specific audit work is assigned to auditors suitable for its execution. The persons performing auditing tasks must comply with the fundamental ethical principles, as identified in the Charter of Ethics, and in particular those pertaining to personal integrity, neutrality, and objectivity, as well as with the principle of confidentiality.

**Article 62
Fairness**

The Hellenic Court of Audit, based on the appropriate criteria in each circumstance, analyses and weighs all relevant data, before taking a decision which will have consequences for the reputation and property of the audited natural persons. It ensures that in the exercise of its powers all audited natural persons are treated in a spirit of equality. Several measures of the same nature should not be imposed upon the same person for the same financial irregularity.

**Article 63
Responsibility**

The Hellenic Court of Audit plans, and conducts its audits in a spirit of responsibility for ensuring the principles of financial sustainability, the rule of law, accountability, liability, and transparency with a view to fostering and consolidating citizens' trust in the soundness of financial management and the effective use of public funds. Without interfering in issues of public policies' appropriateness, with respect to the areas falling within its audit remits, it respects the discretion of the administrative authorities. However, it is not bound by the requirement of self-restraint when it detects irrational public funds' allocation mechanisms or manifest inconsistency in the objectives pursued.

**Article 64
Coherence**

All audits of the Hellenic Court of Audit form part of a coherent audit strategy. This strategy stems from the study of the Court's environment development prospects, and the related needs in terms of staff, material or digital means, development of new audit methods, and impact pathways on the financial management, which are expected to arise with regard to the Hellenic Court of Audit. By this strategy, the general audit objectives

of the Hellenic Court of Audit, as laid down in Article 63, are harmonised in a coherent whole on the basis of a thematic charter while the means for achieving them are further specified.

CHAPTER B FUNDAMENTAL PROCEDURAL RULES

Article 65 Audit management

An audit management information system is established and operates at the Hellenic Court of Audit, aiming at the integration of all audit procedures and activities of the Court. Through this system, the totality of the audit programs data, and their programming memos, the workflow, the documentation and correspondence of each audit, the findings and any other interesting from an audit point of view element are monitored, and information is extracted from the produced records, in order for the review and supervision of the auditing activity to be made possible. The register of audited bodies and accounting officers and their financial statements are also monitored.

Article 66 Organs carrying out audits

1. The audits are carried out by the Commissioner's Units of the Hellenic Court of Audit under the coordination of the General Coordinators' Commissioners, and the supervision of the competent Chamber of Audits.
2. If deemed necessary, by a decision of the Plenum, and upon a proposal of the competent Chamber of Audits, audits may be allowed to be carried out by a special judicial section consisting of judges, or auditors, or judges assisted by auditors of the Court. The members of the special judicial section are appointed by the competent Chamber of Audits. Provided that judges participate in the special judicial section, they are appointed in priority to those serving in the competent Chamber of Audits. In case the judges who participate in the above audits are assisted by auditors, the audit planning memo, upon which the audit is conducted, shall delineate in a precise manner the audit activities assigned to the judges. Depending on the subject matter and complexity that such audits may present, the Plenum may decide to exempt the participating judges and employees from any other engagement.
3. In the event that a deficit is found during the audit conducted by a special judicial section in which judges participate, responsible for the imputation, as defined in par. 2 of article 149, is the Hellenic Court of Audit.

Article 67
General audit powers

1. The Hellenic Court of Audit shall request from the Ministries, or from any other authority any information or data relevant to the exercise of its powers. Every public service is obliged of its own motion, and without delay, to announce to the Hellenic Court of Audit the establishment, or abolition of any public legal entity, or any other body under its supervision.
2. Where the needs of the audit require so, the Hellenic Court of Audit exercises the interrogative powers provided for by the Code of Criminal Procedure. For the exercise of these powers, a special approval is issued by the competent Chamber of Audits, defining the persons who will exercise them, their purpose and content, also providing special directions as to their lawful exercise. The competent Chamber of Audits reviews the proper exercise of the approved interrogative duties and resolves any relevant disputes.
3. The Hellenic Court of Audit monitors the implementation of the budget of the bodies subject to its control. It announces to the Ministers any violation of a law or other provision, found by it during the exercise of its powers. It is notified by the General Accountant of the State of those bodies of the General Government that do not comply with the financial rules and principles.

Article 68
Management supporting documentation safe guarding

1. The management documents shall be kept with the audited unit which produced them and shall be brought to the attention of the Hellenic Court of Audit as soon as requested by it. The competent Commissioner's Unit supervises the safe-keeping of these supporting documents.
2. By decision of the Plenum of the Hellenic Court of Audit, which is published in the Government Gazette, more specific obligations for the audited units may be defined aimed at safeguarding par. 1 documentation and facilitating the unhindered access of the Hellenic Court of Audit organs.

Article 69
Interoperability of Systems

At the Hellenic Court of Audit, an operable information system is installed, which interacts with the information systems of the audited bodies and with any information system deemed necessary for the electronic collection or exchange of data. It constitutes the platform for the collection of audit data, and in particular:

- (a) the reception at the Hellenic Court of Audit of the audit data and any other relevant to the audit document or report,
- (b) the systematisation in the Hellenic Court of Audit information pertaining to the content of the audits carried out by any national or Union audit authority as well as information, findings, and findings deriving from these audits,

- (c) the update of the audited entities' register; and,
- (d) the update of the accounting officers' register.

Article 70 **Auditors' access to the auditees' files**

The judicial employees of the Hellenic Court of Audit, in the exercise of their audit duties, shall not be subject to restrictions concerning the access to the auditees' files for reasons of protection of professional secrecy, and confidentiality of data. The judicial employees are subject to the obligation of confidentiality according to the provisions of the Code of Judicial Officers, and to the obligations arising from Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (General Data Protection Regulation, "GDPR", L 119) and Law 4624/2019 (A '137).

Article 71 **Audits by other audit bodies**

1. The Audit Services, the Financial Inspections, or other services that, in accordance with the provisions in force, exercise regular management control, as well as any other authority that carries out audits in the public administration, inform the Hellenic Court of Audit of their audit program and the onset of their audits, and submit to it their final findings report within two (2) months from its issuance, as well as a detailed table of the management documentation on which it was based. The competent Commissioner's Unit of the Hellenic Court of Audit, after evaluating the work and the results of the audit, may, if deemed appropriate, repeat the audit from the start.
2. Any service to which a management audit report of a public accountant, or local government accountant, or an accountant of other legal entity under public law is submitted, shall send promptly a copy of this report to the Hellenic Court of Audit.
3. The audit reports of the Internal Audit Services of the General Government bodies shall be promptly notified to the Hellenic Court of Audit.

Article 72 **Access to information possessed by third parties**

Public services, legal entities governed by public or private law, public bodies, credit institutions in general, and natural persons holding information relating in any way to the objects of audit or to the accounts or activities of an entity under audit shall make it available to the competent bodies of the Hellenic Court of Audit upon request. If the information is classified as secret or confidential, or refers to personal data or any other sensitive information and the auditee refuses to disclose it to auditors for one of these reasons, the relevant Chamber of Audits, after investigating the matter, may order the auditee to show the auditor the information relevant to the audit, while also taking the necessary measures to safeguard their confidentiality.

Article 73
Audit restrictions

1. The Hellenic Court of Audit in its audits may examine any incidental issue which arises, without prejudice to any provisions on res judicata.
2. Audit bodies shall be bound by the decisions of the courts, which, in accordance with the provisions in force, shall apply to all, as well as by the decisions or orders which give rise to an obligation of compliance for the audited body. They shall also be bound by the irrevocable convictions of the criminal courts as to the establishment of specific facts upon which the judgment on the guilt of the accused is based, the irrevocable acquittals, as well as the irrevocable decisions not to proceed to trial, unless the acquittal or decision not to proceed to trial relied on a lack of objective or subjective evidence, in which case it does not constitute prerequisite for the application of the law during the Hellenic Court of Audit's audit.
3. Without prejudice to sound financial management audits (economy, efficiency, effectiveness), it is beyond the competence of the Hellenic Court of Audit to review the appropriateness of the actions of audited entities.
4. In the audits, it shall be recognized to the competent bodies of the auditees a reasonable margin of appreciation in interpreting the applicable rules, depending on the context in which they are placed, their degree of clarity, and their previous interpretation or non-interpretation by the competent courts.

Article 74
Auditees' hearing – Rights of defence

The auditing bodies shall provide the necessary information on their findings to those who are financially liable and respect their rights of defence before the imposition of measures and sanctions, in accordance with the provisions hereof.

Article 75
Findings' documentation, adverse judgement motivation

The audits of the Hellenic Court of Audit are fully documented. Acts imposing adverse measures on persons must be specifically and adequately motivated.

Article 76
Penal procedures

1. The audits, as well as the measures and sanctions imposed against those with financial liability in accordance with the provisions hereof, shall be independent of the penal procedures, and penalties imposed against the same persons.

2. The Hellenic Court of Audit shall not carry out audits solely, and exclusively for the purpose of detecting punishable offences. The acts or audit reports it issues do not include an assurance as to whether punishable offences have been committed or not.
3. If an offence is found to be punishable in the course of an audit of the accounts, the President of the Hellenic Court of Audit, the competent public prosecutor, the Minister, or other competent institution, to which the accounting officer belongs, shall be notified.

Article 77
Announcement of audit reports, and acts, notifications, copies

1. The audit reports, and acts of the Hellenic Court of Audit shall be announced to the audited entity and notified to their addressees.
2. Copies of the audit reports, and acts shall be forwarded to the Prosecutor General, and to any other competent authority.
3. The Prosecutor General, as well as the persons with financial liability, have the right to acquaint themselves with all the elements of the file.
4. Persons with financial liability shall be entitled to receive, at their own expense:
 - (a) simple or certified copies of documents drawn up in connection with the audit and found in the file and
 - (b) with the approval of the head of the audit, simple copies drawn up by bodies of a public body, which are also in the file.Similar rights shall also apply to third parties who have a legitimate interest in acquainting themselves with the documents of the file, provided that they prove that in order to do so.
5. When exercising the rights referred to in paragraphs 3 and 4, Article 5 of the Code of Administrative Procedure (Law 2690/1999, GG I 45) shall apply, and the legislation for the protection of personal data shall be respected.

Article 78
Complaints, petitions and requests for audit

1. The Audit Chambers, following a suggestion by the competent Commissioner's Unit, shall decide whether an audit will be carried out following anonymous, or named complaints or requests for audit, based on the number and systemic nature of them, the seriousness and reliability of the accompanying particulars, as well as the extent of the financial risk or socio-economic impact of the management to which they refer.
2. If an audit is carried out following a complaint or request, the Hellenic Court of Audit may inform those who have lodged the complaint or the relevant request about the conclusions of its audit.

Article 79
Auditors' protection

The auditors of the Hellenic Court of Audit in the exercise of their audit duties enjoy the highest protection provided each time in the legislation in force as to audit bodies. In any event, they fall under the Article 101 of law 4622/2019 (GG I 133), which applies *mutatis mutandis* to the Hellenic Court of Audit regarding the exercise of the audit powers of its staff.

Article 80
Audit quality

An information management system of audits' data quality is established, and operates at the Hellenic Court of Audit, in order to facilitate, and simplify the procedure of audit data collection and assessment. The system covers all aspects of its audit activities, integrates all subsystems through the application of joint principles, and standards and creates the conditions for achieving high quality work.

PART IV

TYPES OF AUDITS

CHAPTER A

DISTINCTION AS TO THE AUDIT CRITERIA

Article 81

Audit criteria

The audits carried out by the Hellenic Court of Audit are distinguished, depending on the audit criteria used, into audits on the accounts' reliability, compliance audits, and performance audits.

Article 82

Audits on the accounts' reliability

1. The judgement on the account's reliability shall establish the completeness, accuracy, and truthfulness of the entries contained in the account, as well as the coherence of its entries with each other, and with its underlying or overhead accounts, or with corresponding accounts of previous years.
2. In the course of the audits on the accounts' reliability, it shall also be examined whether the accounting principles governing the keeping of the accounts have been complied with, whether the account is adequately comprehensible, and whether it gives a satisfactory overall view of the general financial situation reflected in it.

Article 83

Compliance audits

1. Compliance audits shall verify the legality, and regularity of budgetary commitments, legal commitments undertaken by the audited entity, validation, authorization, payment, and accounting of the relevant transactions.
2. Compliance audit also means the examination to establish whether the audited entity implements the legislation, with financial implications governing its operation, or that it should implement, due to its mission, as specified in law.

Article 84

Performance audits

1. Performance audits carried out by the Hellenic Court of Audit shall examine whether management systems, operations, programmes, activities or organisations operate in accordance with the principles of economy, efficiency, and effectiveness.

2. In the course of such an audit, without questioning the feasibility of the actions of the audited entity, it shall be examined whether the financial management objectives set by are manifestly inconsistent, whether the means chosen to achieve the objective are necessary, and sufficient and whether the carrying out of activities towards achieving the objectives corresponds to the original planning, or if it has timely undergone the appropriate modifications to achieve its objectives. Such audits shall detect systemic weaknesses and analyse the causes which give rise to these.
3. Performance audits lead to the formulation of substantiated recommendations, based on an adequate, and comprehensible explanation of the logical link between the audit criteria, and the individual findings by drawing conclusions capable of supporting the recommendations provided.

CHAPTER B **DISTINCTION OF AUDITS AS TO THE AUDIT APPROACH**

Article 85 **Audit approaches**

The audits carried out by the Hellenic Court of Audit are distinguished, depending on the audit approach employed, into audits on the effectiveness of internal control system in terms of its ability to minimise financial risks, and audits of direct detection of non-compliance by the audited entity with the rules to be adhered to.

Article 86 **Audit on the effectiveness of internal control systems**

1. In the course of the audit on the effectiveness of the audited entity's internal control system, the Hellenic Court of Audit shall verify that the system in place operates effectively, in order to minimise the risks of arbitrary materials' removal, or destruction of its property, discharging its public claims against third parties, incurring public obligations without the ability of fulfilment, unlawful grant of rights to third parties, improper disbursement, or disposal of public property without guarantees to achieve the best result.
2. The audit is carried out either through risk detection, in which case it is examined whether it is verified by the detection of cases where it occurred, or the detection of a specific misdemeanour, in which case the internal control weaknesses, which led to it, are examined.

Article 87
Direct audit to assess financial misdemeanours

1. In the direct audit to assess misdemeanours, the Hellenic Court of Audit shall take control of the audit, without having previously examined the effectiveness of the internal control system.
2. The audit may be carried out before the audited act produces financial implications (ex-ante audit or prudential audit) or after the production of these implications (ex-post audit or repressive audit).
3. If during the audit of the internal control system a strong risk of producing illegal acts is detected, or if the internal control is in a state of entanglement, not being able to confidently characterise an act or action as legal and regular, the direct audit of these acts or actions is exceptionally allowed to the Hellenic Court of Audit before the production of the financial implications they entail, in accordance with the law.

CHAPTER C
DISTINCTION OF AUDITS AS TO THEIR SUBJECT

Article 88
Audit topics

The audits carried out by the Hellenic Court of Audit are distinguished, depending on their topic, into overall management audits (annual audits) and into thematic or specific audits (special audits)

Article 89
Overall management audits

1. In the overall management audits, the Hellenic Court of Audit shall examine, depending on the audit criteria, and the audit approaches it uses, the quality of the audited entity's financial management for the period for which, in accordance with the regulations governing it, it shall be reliable. Unless otherwise specified, this time period is annual.
2. In such audits, audit approaches and procedures are combined in order to achieve the safest possible audit result with the least possible audit resources. For this purpose, the audit on the effectiveness of internal control systems is combined with the procedures of data analysis and comparison, as well as sufficient tests in specific entries, transactions, acts or actions, in order to establish, depending on the type of audit and audit criteria, their accuracy, correctness or effectiveness.
3. Artificial intelligence software may be developed, or used for faster data analysis, and in order for the universality of the audit of the management to be achieved.

Article 90
Thematic audits

The thematic audits of the Hellenic Court of Audit are conducted on the more specific topics of its Charter of Audits. They extend to more than one entity (horizontal thematic audits), unless they are exceptionally relevant to one entity due to its special competences (vertical thematic audits).

Article 91
Specific audits

Specific audits relate to specific accounts, or categories of entries to them or to specific financial management operations or actions. The audits may also relate to the reliability of a particular computer system, or software used by an audited entity. Specific audits may involve, as extraordinary management audits, a single entity for a specific management period.

CHAPTER D
DISNTINCTION OF AUDITS IN ACCORDANCE WITH THEIR
LEGAL CONSEQUENCES**Article 92**
Legal Consequences of Audits

The audits conducted by the Hellenic Court of Audit are distinguished, in accordance to their legal consequences, into: a) audits not encompassing legal consequences for the act under audit, b) audits that may lead to the discharge, or the imputation of the financially liable persons, c) audits that are concluded with the formulation of an audit opinion on the management audited, and d) audits that are concluded with the formulation of recommendations, and the provision of information regarding the relevant findings and recommendations to the to the Parliament and the executive branch.

Article 93
Audits not encompassing legal consequences

The audits performed by the Hellenic Court of Audit do not encompass the development of consequences in the audited acts only in the cases where this is explicitly provided for by law.

Article 94**Audits leading to the discharge or imputation of the financially liable persons**

Financially liable are the persons involved in the financial procedure with the purpose of elaborating acts with financial consequences. If a deficit occurs due to their actions, or omissions, and it is established during an audit performed by the Hellenic Court of Audit, either the said deficit is imputed in detriment of their assets, according to the specific provisions of the articles 145-150, or they are discharged of any liability.

Article 95**Audits leading to audit opinion formulation**

The audits performed for the formulation of an audit opinion follow the principles, and the models of the International Organization of Supreme Audit Institutions, and concern the financial management or the public account audited in toto. They culminate with the formulation of a conclusion regarding the regularity and legality of the financial management, or the public account.

Article 96**Audits leading to the formulation of recommendations**

In case either systemic problems regarding the execution of performance-based programmes or, generally, organizational or functional problems are established by the audits performed by the Hellenic Court of Audit, the said Court formulates recommendations, which are announced to the Parliament, and the executive branch. The Court monitors the compliance of the legal entities involved with said recommendations.

PART V

AUDIT PLANNING

CHAPTER A

AUDIT STRUCTURE

Article 97

Audit Toolbox

Without prejudice to article 99, the Hellenic Court of Audit shall use the types of audits mentioned in Part 4 as tools with the aim of achieving the best possible outcome in public management without a priori advocating for any one of them.

Article 98

Audit Combination

1. The audits based on auditing criteria, auditing approach, audit object, and audit actions' consequences may be combined with one another with the aim of achieving the most economic, and efficient auditing outcome.
2. In case an audit ascertains the existence of a deficit, it is imputed in detriment of the persons considered financially liable to restore it.
3. Compliance audits do not exclude the performance of audits on the same subject, but with a different purpose

Article 99

Mandatory Audits

1. The audit regarding the State Account and the State Annual Balance is mandatory for the Hellenic Court of Audit. It is performed annually in the purpose of preparing the Report mentioned in article 53, and concludes with the formulation of an audit opinion. Vis-à-vis the State Account, it is an audit concerning the reliability of the account, as well as an audit of the regularity and legality of the subject to the account acts. Vis-à-vis the State Annual Balance, it is an audit concerning the reliability of the account. The audit may be conducted with a combination of the audit approaches mentioned in article 85.
2. The pre-contractual audits are mandatory and concern the legality of personalized acts, as specifically laid down in articles 324-327 of law n. 4700/2020 (A 127).
3. The audits regarding the State Account and the State Annual Balance of local authorities, and other public legal entities are carried out at least once every four years, and do not necessarily conclude with the formulation of an audit opinion, in the same manner as the audits regarding the State Account and the State Annual Balance. They are audits concerning the reliability of the accounts, and the regularity or legality of the

subject to the account acts. Depending on the audit potential of the Hellenic Court of Audit, these audits may be limited to specific entries of the accounts or subject acts.

4. The audit on the effectiveness of audited legal entity's internal control systems is mandatory. It is performed during the year as a thematic audit regarding particular audit issues chosen in the context of the Annual Audit Programme, and, at the same time, regarding the accounts, the IT systems, the transactions or acts that have financial consequences, and the management systems which are specifically chosen with a view to specified financial risks.

Article 100
Audit prioritisation

Without prejudice to Article 99, the Hellenic Court of Audit shall select and combine the audits pursuant to its priorities regarding the strategy of its audits, the multi-annual programme of thematic audits that it has prepared as well as the major audit needs, as the latter are formed annually.

CHAPTER B
ANNUAL AUDIT PROGRAMME

Article 101
General character

1. The Annual Audit Programme includes all the audit work of the Hellenic Court of Audit. Audit work other than that specifically planned or allowed by the Programme is not permitted.
2. In the Annual Audit Programme, the specifically planned audits, and other permitted audit work are allocated to the audit personnel of the Hellenic Court of Audit, with the flexibility necessary due to the nature of the audit work.
3. Exceptional audits may be carried out either at the expense of the stock of audit time provisioned in the Audit Programme or subsequent to an amendment of the Programme.

Article 102
Annual Audit Programme priorities

The Annual Programme calculates as a priority the audit time, and the audit work required:

- (a) to carry out the audits that form the basis of the audit opinion expressed in the Statements of Assurance, issued by the Hellenic Court of Audit, on the State Account and Annual Balance Sheet of the State;
- (b) to carry out the pre-contractual audits by the Commissioner's Units;

- (c) to carry out the four-yearly audit of the account and balance sheet of local authorities and other legal entities governed by public law;
- (d) to monitor the internal control systems of the entities subject to audit, including the ex-ante, preventive control of their financial management operations, as set out in paragraph 3 of Article 87;
- (e) to carry out the audits, with respect to which the Plenum of the Hellenic Court of Audit decided to give priority after the discussion of the Annual Audit Programme in the Parliament.

Article 103 Thematic audits planning

1. The thematic audits are planned based on the audit topics recorded in the Chart of Thematic Audits of the Hellenic Court of Audit. According to the multiannual programme of thematic audits, the audit topics selected for the Annual Audit Programme cover over a period of four years, as much as possible, all subjects of the Chart of Thematic Audits.
2. The Commissioner's Units shall not devote, barring exceptions, more than half of their total time to conducting thematic audits.

Article 104 Remaining audit time disposal

After conducting the audits set out in Articles 102 and 103, the Commissioner's Units shall allocate the remaining audit time to the performance of the necessary audit work, in accordance with the directions received in this regard by the competent Chamber of Audits.

Article 105 Annual Audit Programme preparation

The Annual Audit Programme is prepared by the competent Chamber of Audits in collaboration with all the Commissioner Units that carry out the audits. It is presented at first reading to the Plenum one (1) month before its approval by it in view of its presentation in Parliament. After the presentation to the Parliament, the Programme may be amended as deemed necessary to adapt the Programme to the Parliament's proposals.

Article 106 Annual Audit Programme execution

The execution of the Audit Programme is ensured through the work of the competent Chamber of Audits. Amendments to the Programme necessitated by changing

circumstances, in general, do not need to be approved by the Plenary unless the Programme is substantially altered in terms of the thematic audits it contains.

PART VI **SPECIFICALLY REGULATED AUDITS**

CHAPTER A **AUDITS OF INFORMATION TECHNOLOGY SYSTEMS** **AND DIGITAL AUDITS**

Article 107 **IT systems reliability audits**

The Hellenic Court of Audit may carry out audits of the security, adequacy, and effectiveness of the IT systems of the entities subject to audit, independently, or in combination with other types of audits.

Article 108 **Digital audits**

The Hellenic Court of Audit conducts digital audits of the entities subject to audit, which consist of: (a) the automated or non-automated collection and preparation of data subject to or related to the audit and (b) the application of advanced data-analysis techniques. These audits are carried out on the entire population of a defined category of transactions of the entities subject to audit.

Article 109 **Audits of automated payment processes**

Recurring expenditures that are paid automatically through computer systems or payee selections, which are made through artificial intelligence software systems, are audited by the Hellenic Court of Audit using specific auditing methods by specialized staff.

Article 110 **Access to IT, databases and e-files**

1. The entities subject to audit, and any contractors of their information systems must provide, within a reasonable time, to the judicial employees of the Hellenic Court of Audit in the performance of their audit duties: (a) unimpeded access to their information systems and databases, with data retrieval access, in accordance with each system's security specifications, (b) electronic files with data in editable format, and (c) data for the technical documentation of the information systems, and their databases.

2. Third-party entities governed by public or private law that possess data relating to the subject-matter of the audit must provide them electronically in editable format to the judicial employees of the Hellenic Court of Audit carrying out the audit, within a reasonable time after being requested.

CHAPTER B **SURVEILLANCE OF PUBLIC ACCOUNTING OFFICERS**

Article 111 **Surveilled Public Accounting Officers**

1. The public accounting officers who collect, or make payments for the State or other public legal entities are surveilled by the Hellenic Court of Audit and are accountable for the money they manage.
2. For the aforementioned purposes, each public service must promptly announce to the Hellenic Court of Audit the names, the capacity and the management object of all the public accounting officers (according to par. 1 of the present) in its service, as well as any change in the relevant personnel or its scope of competence.
3. The aforementioned paragraphs (1 and 2) further apply to persons entrusted by the State or public legal entities with the safeguarding and management of assets or materials.

Article 112 **Content of the surveillance**

1. The surveillance by the Hellenic Court of Audit concerns the observance by the public accounting officers, as defined in article 111, of the relevant rules of public accounting, and particularly of their obligations according to articles 153 and 154 par. 1 of law 4270/2014 (A 143).
2. The surveilled public accounting officers are obliged to provide, at any given time, all information and documents deemed necessary to the Hellenic Court of Audit.
3. The surveillance also includes the inspection of the public accounting officers, whenever deemed necessary, according to article 113 par.2.
4. The Hellenic Court of Audit may, on a discretionary basis, provide guidelines to the surveilled public accounting officers.

Article 113 **Competent Bodies**

1. The surveillance provided for in article 112 is carried out by the competent Commissioner's Units of the Hellenic Court of Audit

2. The competent Chamber of Audits may order the competent Commissioner's Unit to carry out an inspection of the surveilled public accounting officers or have them inspected by the competent inspectors of Finances.

CHAPTER C **ACCOUNTABILITY OF PUBLIC ACCOUNTING OFFICERS**

Article 114 **State Accounting Officers' Accountability**

1. The public accounting officers and the secondary authorising officers of the State are accountable to the Hellenic Court of Audit and must submit their accounts directly to it with two (2) months from the end of each financial year or the end (in any way) of their management.
2. The offsetting accounting officer of the State draws up, in addition to the annual accounts, monthly accounts according to article 162 par. 1 of law 4270/2014 (A 143). These accounts are submitted to the Hellenic Court of Audit until the 20th day of the following month.
3. The aforementioned deadlines (par. 1 and 2) may be extended on a discretionary basis by the competent Commissioner's Unit for a reasonable period of time, upon request of the accounting officer in case of exceptional circumstances.
4. In the event of death or incapacity of the accounting officer, the accounts are submitted under the responsibility of the accounting officer's service and in the presence of the accounting officer's heirs, legal representatives or other legally authorised persons.
5. The type of the accounts as well as the supporting documents regarding the relevant entries are defined by decision of the Plenum of the Hellenic Court of Audit, which is published at the Government Gazette. These documents must be submitted to the Hellenic Court of Audit, if demanded according to article 123 par. 2. Such decision may also state that certain categories of accounting officers must submit their accounts more often than annually.

Article 115 **Accountability of Armed Forces and Public Security Bodies accounting officers managing material**

The material's managers of the Armed Forces, and the Law Enforcement Bodies submit the accounts regarding their management in the purpose of audit, according to provisions specified by decision of the Plenum of the Hellenic Court of Audit, which is published in the Government Gazette.

Article 116
Consequences of non-submission or late submission of accounts

1. The Hellenic Court of Audit monitors the timely submission of the accounts by the State accounting officers who are accountable to it. In the purpose of the above, the competent authorities keep the General Registry of Accounting Officers.
2. If the deadlines provided for in article 114 are not met, the competent Commissioner may impose a pecuniary sanction, amounting up to his/her monthly salary, to the accounting officer and invite him/her to submit the accounts within a maximum fifteen (15) day period, beginning from the date of the said invitation.
3. If the accounting officer's position is unremunerated, the pecuniary sanction with may be imposed on his/her detriment amounts up to an eight hundred and eighty (880 Euros). This amount may increase by decision of the Minister of Justice, after the opinion of the Plenum of the Hellenic Court of Audit. The decision is published in the Government Gazette.
4. The imposition of the pecuniary sanctions provided for in par. 2 and 3 follows the prior invitation by the Commissioner to the accounting officer to provide explanations within a period which shall not exceed fifteen (15) days, beginning from the date of the said invitation. If the deadline set in the invitation is not met, the Commissioner may impose the aforementioned sanctions without the provision of explanations by the accounting officer.
5. Against the sanctions of par. 2 and 3 imposed by the Commissioner, an appeal may be lodged according to articles 111-117 of law 4700/ 2020 (A' 127).
6. If the accounting officer still fails to submit the accounts, the competent Chamber of Audits may order the preparation of the accounts by an employee of the competent Commissioner's Unit at the expense of the accounting officer. In this case, the competent Commissioner may also be requested to launch a disciplinary procedure against the accounting officer.
7. The competent Commissioner's Unit validates the expenses of par. 6, which are paid in advance by the State. The expenses are subsequently entered into the accounts in detriment of the accounting officer and are collected according to the provisions regarding the collection of public revenues.
8. In case of late submission of the accounts, an extraordinary audit of the relevant account may also be performed.
9. The aforementioned provisions do not prevent the competent public service from taking any other legal measure in order to safeguard the interests of the State.

Article 117
Recalcitrant accounting officers

The pecuniary sanctions of article 116 par. 2 and 3 may be imposed on any accounting officer who is accountable to the Hellenic Court of Audit, in case of a serious breach of his/her obligations, or in case of non-compliance to the orders and guidelines of the competent bodies of the Hellenic Court of Audit. Article 116 applies mutatis mutandis to the acts imposing these sanctions

Article 118
Extraordinary accountability of public accounting officers

1. Every report regarding the audit of a management is announced to the Hellenic Court of Audit. After suggestion of the competent (ratione materiae) Commissioner's Unit, the competent Chamber of Audits may order the aforementioned Unit to verify the findings mentioned in the report, or to extend the audit's scope.
2. After suggestion by the competent for processing complaints Commissioner's Unit, the competent Chamber of Audits decides if a complaint submitted against an accounting officer surveilled by the Hellenic Court of Audit shall be further investigated.
3. In cases deemed serious, the competent Chamber of Audits may order that an audit be conducted in situ regarding the management of a surveilled by the Hellenic Court of Audit public accounting officer. The bodies provided for in article 66 carry out this extraordinary audit.
4. In case management abnormalities are suspected, the competent Commissioner may oblige the accounting officer to submit the accounts within a set deadline and before the end of the financial year or his/her management.

Article 119
Incorporation of public accounting officers' accounts into the annual statements of their legal entities

The annual accounts of the accounting officers of the local authorities and other legal entities subject to audit by the Hellenic Court of Audit are incorporated as underlying accounts into the annual aggregated accounts of the entity where they serve. These accounts may be audited by the Hellenic Court of Audit either independently or as part of the annual account management of the entity in toto.

Article 120
Accounts of local authorities and other public legal entities

1. The annual accounts of local authorities and other legal entities are their accounts, annual balance and other financial statements, according to the relevant provisions.
2. The accounts of par. 1, duly approved and along with any relevant reports by certified accountant or auditors, are submitted to the Hellenic Court of Audit the year following the one of the managements, until the end of October as far as the local authorities and their public legal entities are concerned, and until the end of December as far as other public legal entities are concerned.
3. Regarding other matters, for the accounts of par. 1 articles 114, 116, 117 and 118 apply mutatis mutandis.

CHAPTER D

AUDIT OF PUBLIC MANAGEMENT

Article 121

Audit periodicity

1. The audit of public management may be either annual-regular and sampling or general, in case its generalisation is required due to special reasons and is carried out after the end of each financial year, whether extraordinary general or special or thematic.
2. The audits of the accounts of public managements are programmed so that their results are included in the report of the Hellenic Court of Audit on the State Account, the State Annual Balance and other financial statements of the State, in accordance with article 53.
3. The audit of public managements, other than those of the State, which were not audited within the four-year period provided for in paragraph 3 of Article 99, is permitted, without prejudice to the lapse of the limitation period in accordance with Article 152, only in case this is stipulated thematically-wise and sampling-wise in the next audit programme, or if an extraordinary audit is ordered.

Article 122

Audit objective and methodology

1. During the audit of public managements, the reliability of the accounts is examined. This applies to the legality and regularity of the transactions carried out during the audited year, which are recorded and examined.
2. The audit shall be carried out in accordance with the principles and standards of the International Organization of Supreme Audit Institutions.
3. In case the Commissioner deems that the internal control system of the auditee, which falls under the Hellenic Court of Audit's auditing jurisdiction, functioned effectively during the crucial financial year, thus reducing the financial risk to a minimum, the audit of the transactions carried out may not be conducted upon approval of the competent Chamber of Audits.

Article 123

Management documentation

1. For the purposes of the audits, management documentation shall be retained, in accordance with Article 68, under the liability of the accounting officers, in the premises of the audited services or bodies.
2. Upon request of the competent Commissioner's Unit, the documentation above shall, depending on the request, either be transmitted without any delay or be granted access to the auditors appointed for this purpose.
3. Against those who, despite the obligation of par. 2, withhold the necessary management documentation for the audits' conduct, the financial sanctions of par. 2 and

3 of article 116 may be imposed, while the remaining provisions of the same article shall apply mutatis mutandis. The competent Commissioner may also be requested to take disciplinary action against them.

4. In case the latter do not still comply with the obligation of par. 2, given the circumstances, they may be imputed by the competent body, according to article 149, with an amount of up to the total amount of the management, or of the transactions for which the requested management documentation was not submitted to the Hellenic Court of Audit.

Article 124 Audit conducting procedures

1. The audit may be carried out in the premises of the audited service, or body, and may include other on-the-spot inspections and investigations, subject to the provisions of Article 72.
2. For the deficiencies identified, or the doubts that arise during the audit, a sheet for amendments and deficiencies is drafted and sent competently to remedy the identified deficiencies, and to provide the required information within a period that does not exceed fifteen (15) days and may be extended for a reasonable amount of time.

Article 125 Audit report

1. Based on the findings of the audit in conjunction with the information provided by the financially liable persons on the sheets for amendments and deficiencies of paragraph 2 of Article 124, the Commissioner shall draft an audit report and, if necessary, an audit opinion on the correctness and reliability of the management accounts. The report shall be subject to quality control as provided for in the Rules of Internal Procedure of the Hellenic Court of Audit administration and audit services.
2. If, by the verification of management balance or the control of the legality and regularity of the transactions, a deficit is found, as defined in Article 141, the Commissioner shall proceed to the actions of Article 149.
3. A decision issued by the Plenum of the Hellenic Court of Audit, and published in the Government Gazette, may stipulate that disputes arising from the audit of administrations concerning the credit or debit of the relevant accounts that are lower than a certain amount of money shall be written off, and that these accounts are balanced as specified with the same decision.

Article 126 Destruction or loss of submitted management documentation

1. The audit of the managements whose documentation was destroyed, or lost totally, or partly in the Hellenic Court of Audit by force majeure, or by accident and whose loss or destruction is ascertained by an act of the competent Commissioner, shall be carried out

in accordance with the decisions of the Plenum of the Hellenic Court of Audit, published in the Government Gazette.

2. These decisions stipulate the documentation to be submitted in replacement of that lost or destroyed, the liable persons and the period for their submission, as well as any other relevant issue.

CHAPTER E AUDIT OF THE SPECIAL ACCOUNT OF GUARANTEES FOR AGRICULTURAL PRODUCTS

Article 127

Audit upon the Special Account of Guarantees for Agricultural Products

The audit upon the Special Account of Guarantees for Agricultural Products, is carried out annually, regularly, on a sample basis, according to a decision issued by the Court's Plenum.

CHAPTER F AUDITS OF REVENUES

Article 128

Audit of state revenues

The Hellenic Court of Audit monitors public revenue collection and audits the relevant accounts of public funds for the preparation of its report on the State Account and the State Annual Balance.

Article 129

Audit on revenue collection by local authorities and their legal entities

1. The competent Commissioner, during the financial year, may monitor the regular collection of the revenues of local authorities and their legal entities, and exercise control over the collection of legally certified arrearages, debts or fines against third parties.
2. In case he/she finds inaction for their collection by the competent administrative bodies, or financial services, he/she calls upon them, with a document which is notified to the Coordinator of the Decentralised Administration, and to the Supervisor of the Local Authority, to act within a reasonable time for their collection.

Article 130
Public servants' liability

In case the inaction continues by deceit or gross negligence of the public servants or employees of the financial services resulting in damage to the property of the authorities and legal entities above, these public servants or employees are referred to the Hellenic Court of Audit for their imputation, according to article 118 of Law 4700/2020 (A '127).

Article 131
Extension of the audit of revenue payment to other public legal entities

Pursuant a presidential decree, issued upon proposal of the Minister of Finance, and any other relevant supervising Minister, other public legal entities may also be subject to this audit.

Article 132
**Audit on the classification of debts to the State as non-recoverable
and their write-off**

1. The audit conducted by the Hellenic Court of Audit concerning the write-off or the classification as non-recoverable of any kind of overdue debt to the State, is carried out by the Commissioner's Unit that is competent for the audit of public revenues.
2. A corresponding audit procedure is conducted for the write-off or classification as non-recoverable of any kind of overdue debts to social security funds. The procedure is carried out by the Commissioner's Unit that is competent for the audit of the fund.
3. Disputes that arise during the audit by the competent Commissioner, or between the Commissioner and the auditees, are resolved by the competent Chamber of Audits, as provided for in the Rules of Internal Procedure of the Hellenic Court of Audit administration and audit services.

CHAPTER G
**AUDITS ON ACCOUNTABILITY FOR PRE-PAYMENT ORDERS
AND OTHER RECUNIARY ADVANCES**

Article 133
Submission procedure

Within a maximum period of six (6) months after the end of the financial year, the Head of the Financial Services of each body that issued pre-payment orders transmits to the competent Commissioner's Unit a statement with the pre-payment orders issued during

the relevant year. The statement above includes, for each pre-payment order, at a minimum, the number, the date of issuance, the amount of money, the name, and other identification data of the accounting officer, the period for the submission of the account, the date on which the supporting documentation was submitted by the accounting officer for the settlement of the order and the result of the validation by the body that engaged in the expenditure by the product of the order. In cases of objective inability to submit an account, the conclusion report of par. 3 of article 103 of law 4270/2014 (A '143) is also attached in this statement.

Article 134 Commissioner's actions

1. After the verification of the statement's data, and the evaluation of the reports, which have been attached to it, according to article 133, the Commissioner issues a sheet for amendments and deficiencies on those pre-payment orders for which a time-limit of three (3) months has elapsed following the expiration of the account-submission deadline without the submission of the settlement documentation by the accounting officer. This is notified to the accounting officer, and in it is prescribed a period for the submission of the supporting documentation. The aforementioned deadline may be extended, at the request of the accounting officer, for a reasonable amount of time, at the discretion of the Commissioner, albeit it may not exceed six (6) months from the notification to the accounting officer of the sheet for amendments and deficiencies. If the set deadline expires without any further action, the Commissioner shall proceed under Article 149.
2. The Commissioner selects and audits a sample of the submitted pre-payment orders along with their settlement documentation. The sample above shall include the pre-payment orders for which the settlement documents were submitted upon expiration of their submission deadline, as well as those for which the expenditure was rejected by the bodies, which are competent to allow and to validate them. The audit of the sample is completed by drafting a report within six (6) months following the transmission of the necessary documentation to the Commissioner's Unit.
3. If during the audit a deficit is found, the body competent according to article 149 issues an imputation act, after observing the preliminary procedure of par. 2 of the article 124.
4. Against the acts of par. 1 and 3 an appeal is granted in accordance with articles 111 to 117 of law 4700/2020 (A '127).
5. Without prejudice to paragraph 3, the completion of the sample audit entails the discharge of the accounting officers of all pre-payment orders for which an account has been submitted in accordance with the statement of Article 133.
6. The provisions of paragraphs 1 to 5 shall apply mutatis mutandis to those who manage in any way money of the State, which are prepaid with the obligation to submit an account, even without the issuance of a pre-payment order.

CHAPTER H AUDITS OF DETENTION FACILITIES

Article 135 Commissioners' Competence

Commissioners who examine detention facilities are competent for monitoring the living conditions of detainees, detecting cases of mismanagement, abuse, waste of money or corruption and generally ensuring sound financial management of detention facilities.

Article 136 Regular and extraordinary audits

1. Commissioners who examine detention facilities shall carry out regular and extraordinary audits on the financial management and fixed pecuniary advances of each detention facility and shall examine that the amounts spent are used for the purposes for which they were authorised or granted. They shall have the right of direct access to any information or data relating to or useful to the performance of their duties.
2. The provisions of the Hellenic Court of Audit shall apply mutatis mutandis when carrying out audits. Any deficit found shall be imputed by the bodies referred to in paragraphs 1 and 2 of Article 149.

CHAPTER I AUDITS OF GRANTS AND FINANCING

Article 137 Entities subject to audit

Each year the General Government Entities submit to the Hellenic Court of Audit a list of the entities granted and financed by them and the amount of their grant or financing.

Article 138 Audit conducting procedures

The audit of the granted and financed entities shall be conducted in accordance with the provisions laid down in a decision of the Plenum of the Hellenic Court of Audit, published in the Government Gazette.

CHAPTER J
AUDITS WITHIN THE FRAMEWORK OF
INTERNATIONAL COOPERATION

Article 139
Audit services provision

1. The Hellenic Court of Audit may provide management audit services to international organizations Greece participates in and carry out international training programs to provide audit expertise to audit institutions equivalent to the Hellenic Court of Audit.
2. In order to undertake the projects referred to in par. 1, an act of the President of the Hellenic Court of Audit shall be issued, specifying in each case the specific scope of the project and the judges or judicial employees who shall be assigned to carry out the project. Persons employed in the projects referred to in paragraph 1 shall receive compensation or remuneration, provided that such projects contain provisions to that effect.

Article 140
Remuneration for the provisions of audit services

1. Unless otherwise specified in the relevant projects, any compensation or remuneration paid by international organisations or third countries to Greece for the performance of the Hellenic Court of Audit tasks provided for in par. 1 of Article 139, shall be deposited in an interest-bearing account and placed in a common fund held by a Committee of three judges established by an act of the President. Sixty per cent (60%) of such compensation or remuneration shall be allocated, as a specific compensation, to the judges and judicial employees who undertake and perform the relevant duties. If the implemented projects provide for compensation or remuneration to the judges and judicial employees, these shall be required to deposit forty percent (40%) of such compensation or remuneration in the aforementioned interest-bearing account. This account may, by an act of the President of the Hellenic Court of Audit, be used to pay the Hellenic Court of Audit's international relations expenses. The account shall be managed by the above-mentioned Committee. Twenty per cent (20%) of the resources of this account shall be allocated to the revenue of the State Budget.
2. If amounts are allocated from the State Budget to the Hellenic Court of Audit for etiquette relations and the organisation of international conferences, these funds shall be deposited in a joint account. The Committee referred to in par. 1 shall administer the funds referred to in the first subparagraph and shall render an account annually.

PART VII

IMPUTATIONS

CHAPTER A

DEFICITS IN THE ACCOUNTS OF PUBLIC MANAGEMENT

Article 141

Definition and distinction of deficits

1. Deficit in public management is any shortage of money, values and material, which is ascertained under the legal procedure, as well as any other situation that is considered a deficit by law.
2. Deficits in public administration can be distinguished:
 - (a) in material deficits of cash, portfolio, or warehouse;
 - (b) deficits due to irregular payment, or disposal of securities, or warehouse materials' shortage;
 - (c) deficits due to illegal management which do not fall under cases a 'and b' of this subparagraph.

Article 142

Liable persons

1. Liable for material deficits of cash, portfolio or those of a warehouse are the accounting officers who have undertaken the respective safekeeping of money, securities or material, which have been found to be missing.
2. For deficits due to irregular payment of money, or disposal of securities, or shortage of material of a warehouse the liable persons are as follows:
 - (a) the treasurer that made the irregular payment, if he/she was obliged, due to his duties as specified by law, to ascertain that the payment was irregular;
 - (b) the portfolio or material manager, liable for their storage, in case he/she disposed them without adhering to his/her special duties;
 - (c) the validator and the originator of the payment, and their counterparts in cases of securities or material management, due to errors, within their responsibility, in validation or the order.
3. Anyone who carried out these acts without a legal authorization is also liable under paragraphs 1 and 2.
4. For deficits due to illegal management that are not included in the cases of par. 1 and 2, the persons that illegally decided the legal commitment which subsequently resulted in disbursement of money of the State, or the disposal of securities, or material are liable.

Article 143
Jointly liable persons

The persons that, due to their competencies or their involvement in any way in the management procedure, contributed decisively to the deficit are considered jointly liable persons.

Article 144
Extent of liability

1. Without prejudice to the provisions of paragraph 4, the persons referred to in Articles 142 and 143 shall be liable in case they caused the deficit through deceit, gross, or slight negligence. A person that complied with public property protection rules, as he/she was required to, or deviated from complying with them justifiably, is not considered to act of intentional fault.
2. Fault is presumed in cases of shortage, or loss of money, values, or material, or incorrect counting of that which resulted in a deficit.
3. Validators and payment originators shall be liable in cases of validation and issuance of payment orders based on a budget commitment, unavailable in the institution's budget or a legal commitment manifestly beyond the competency of the decision-making body. They are not liable if they based the validation or payment order on legally issued certificates of competent bodies which ascertain that the actual conditions for undertaking the expenditure are satisfied.
4. Persons who undertook a legal commitment by an unlawful decision, which was carried out, shall only be liable in case they acted with deceit or gross negligence. There is no gross negligence when the commitment is based on: a) a plausible interpretation of law or b) a non-obvious error of fact or c) a legal characterization that is not obviously misconceived.

CHAPTER B
IMPUTATION OF DEFICITS IN THE ACCOUNTS

Article 145
Imputed Amount and imputation act

1. The imputed amount shall be, without prejudice to Article 150, the total amount of the established deficit.
2. The asset management deficit shall be imputed in cash, and at the disposal price, as determined by the relevant provisions. The material management deficit shall be

imputed in cash based on the current price at the time of the imputation. The authorising officer concerned shall give an opinion on this price.

Article 146
Persons against whom an imputation act is issued

The imputation act is issued against the persons who are causally and directly linked to the cause of the deficit as well as the co-liable persons within the meaning of Article 14. If several persons have jointly contributed to the cause of the deficit, they shall be jointly and severally liable.

Article 147
Interest

1. The persons responsible for the deficit shall be charged with the interest as determined by the relevant provisions in force of the Public Revenue Collection Code. Interest shall be calculated from the day on which the deficit was ascertained and, if such verification is impossible, from the date on which the deficit was discovered. If the deficit is ascertained after the end of the financial year to which the management of the deficit relates, and it is impossible to determine the day, or month in which it occurred, interest shall be calculated from the end of the financial year of the management. If the deficit consists in the omission to enter the receipts, the interest shall be calculated from the date on which the person responsible should have entered the receipts into the account.
2. The persons of par. 1 shall be exempt from interest, if they prove that the deficit is not due to their deceit or gross negligence.

Article 148
Recipients' imputation

Illegal expenses paid under any payment order shall be imputed to the recipient: (a) if the recipient has culpably contributed to the unlawful payment, and (b) regardless of the recipient's culpability in any case of undue payment.

Article 149
Imputation competent bodies

1. The Commissioner's Unit that has carried out the audit shall issue the act of imputation after following a procedure that fully safeguards the rights of defence of the imputed person.
2. For deficits exceeding one hundred thousand (100,000) euro, the Judicial Sections of the Hellenic Court of Audit shall be competent for the imputation. In this case, the Commissioner, after following the due process of law, shall forward to the Judicial Section of the Court a request for imputation accompanied by an audit report, and the relevant supporting material. The Judicial Section, without reopening the examination,

if it considers that the application is sufficiently well founded on the evidence in the file, shall invite the persons responsible to a hearing and then give its decision on the request for imputation. If the Judicial Section considers that the application is not sufficiently substantiated, it shall refer the case back to the Commissioner for further action.

3. By decision of the Plenum of the Hellenic Court of Audit, which shall be published in the Government Gazette, the monetary threshold referred to in para. 2 may be amended following an assessment of the most efficient allocation of audit work.

Article 150 Reduction of the imputed amount

1. The imputation-competent body shall apply the weightings required by the principle of proportionality and, where appropriate, shall reduce the amount of the imputation accordingly. The weightings shall take into account, in particular, the seriousness of the financial infringement, the degree of fault, the clarity of the legal framework, and the resulting budgetary outcome.

2. When deciding on the reduction of the imputed amount, the imputation competent-body shall take into account any organisational errors, or weaknesses of the department within which the imputed person acted.

3. In cases where the deficit is due to poor safekeeping, incorrect counting, incorrect calculation of figures or inaccurate recording or transfer of figures from one account to another, the amount of the deficit may be reduced by the imputation-competent body if it accepts that the error is commonplace due to the complexity of the operations in which it occurred.

4. If the deficit is due to actions of the financially liable person for which he has been convicted by a final decision of the criminal justice system, no reduction shall be made.

5. In all of the above cases, a reasonable reduction of the amount imputed is exceptionally allowed, also for reasons of clemency, when the imputation of the person responsible would have consequences for him/her or his/her relatives, which cannot be tolerated in a democratic society.

6. By decision of the Plenum of the Hellenic Court of Audit, which shall be published in the Government Gazette, numerical weighting factors, and quotas may be established for the reduction of the amount to be imputed, on the basis of the principles and criteria of par. 1 to 5.

7. The amount may also be reduced in the cases referred to in Article 148, with an analogous application of the criteria of paragraph 1 for those who have received unlawfully and on the basis of the principle of the protection of legitimate expectations, and the principle of sound administration for those who have received undue payments.

Article 151 Execution of acts

1. Acts of the Commissioner's Unit or of the Judicial Section of the Hellenic Court of Audit issued pursuant to Article 149 shall be enforceable. Against these acts no appeals are permitted to be lodged in other courts and the sums imputed by such acts shall be

recovered in accordance with the relevant provisions in force of the Code of Public Revenue Collection.

2. The notification of the acts referred to in par. 1 to the addressees shall be carried out by the Commissioner's Unit or the Secretariat of the non-Judicial Section, respectively. Copies of the acts shall be forwarded to the Prosecutor General at the Hellenic Court of Audit for any appeal he might submit.

Article 152
Statute of limitations for deficit recovery

1. The claim for the recovery of a management deficit by the issuance of an act of imputation by any competent body shall lapse ten (10) years after the end of the financial year in which the deficit was incurred.

2. The notification of the sheet of amendments and deficiencies does not interrupt the statute of limitations. If, within the last six months of the limitation period, the debtor is notified of a sheet of amendments and deficiencies, the claim shall be barred six (6) months after the expiry of the ten-year period.

3. If a request for imputation is introduced to the competent Judicial Section of the Hellenic Court of Audit before the expiry of the statute of limitations of paragraphs 1 and 2, the claim shall in no case be time-barred before the expiry of one year from the date on which the application was introduced before the Judicial Section.

4. The statute of limitations shall be suspended for as long as the beneficiary was prevented by reason of force majeure from exercising his/her claim within the last six months of the limitation period of paragraph 1. The period of suspension shall not be counted in the period of limitation. Once the suspension has ceased, the statute of limitations shall be resumed, but in no case shall it be completed before six (6) months have elapsed.

5. If the management deficit resulted from a criminal act for which a criminal prosecution has been instituted, the statute of limitations shall be suspended until the issuance of a final decision of the criminal court on the criminal prosecution.

Article 153
Revocation of acts

1. The body competent pursuant to Article 149 may, of its own motion or at the request of any person having a legitimate interest or of the Prosecutor General, revoke, or amend, at any time, its acts where there has been a mistake as to the facts or an error in the accounts or where new evidence has been brought to its attention demonstrating that they were issued on the basis of circumstances which did not exist.

2. If a legal remedy has been exercised, the act may be revoked or amended until the hearing.

3. Against the acts issued in accordance with par. 1, a legal remedy may be exercised by any person having a legitimate interest or by the Prosecutor General.

4. The acts imposing pecuniary sanctions referred to in Articles 116, 117 and Para. 3 of Article 123, as well as the acts of imputation referred to in Article 134 may be revoked in accordance with paragraphs 1, 2 and 3.

PART VIII **FINAL PROVISIONS**

CHAPTER A **SPECIFIC PROVISIONS**

Article 154 **Temporary *ad personam* posts for probationary Judges Rapporteur**

When the post vacancies of Judges Rapporteur in the Hellenic Court of Audit are not sufficient, graduates of the National School of Judges are appointed to temporary *ad personam* posts. These posts are established by the appointment decision and are abolished as soon as the statutory posts become vacant.

Article 155 **Provisional filling of Vice-Prosecutor General posts**

If the total number of vacancies of Vice-Prosecutor General posts is not filled by appointment, according to article 71A of law 1756/1988 (A '35), then, by decision of the Supreme Judicial Council of the Hellenic Court of Audit, the Vice-Prosecutor General's duties may temporarily be assigned to Judge-Counsellors for a period not exceeding three (3) years.

Article 156 **Special training leave**

By decision of the Minister of Justice, which is issued on the proposal of the President of the Hellenic Court of Audit, special leaves, up to six (6) per year, may be granted to judges or employees of the Hellenic Court of Audit who know one of the official languages of the European Union, to be employed for training purposes or to gain vocational experience at the European Court of Audit. During this special leave, which may not exceed five (5) months, the judges or the employees are paid the regular monthly salary corresponding to their post.

Article 157 **Filling of General Coordinators' and Commissioners' posts**

1. The General Coordinators' posts shall be filled by promotion of the Commissioners serving in the Hellenic Court of Audit, who shall have at least twenty-five years' total service in it, of which at least three years in the rank of Commissioner.

2. The Commissioners' posts are filled by decision of the Minister of Justice, with the consent of the relevant Staff Committee, by transfer, at the request of the Heads of Divisions of the Hellenic Court of Audit, belonging to category PE4 (Graduates of Higher Schools) and having more than fifteen (15) years' service in it. Employees transferred to the Hellenic Court of Audit are required, before they can serve as Head of Divisions, to serve on the Hellenic Court of Audit for five (5) years and, before they can hold the position of Commissioner, to serve for three (3) years as Head of Divisions and to have a total public service of at least eighteen (18) years.

3. The Commissioners, selected as per the above procedure are placed, in rotation, in vacancies of Commissioner Units of the Hellenic Court of Audit, excluding the Attica Region and the Thessaloniki Regional Unit, where they serve for one (1) year, not counting the time of sick leave. In case of submission of an application for transfer to the positions of Commissioner Services of the Attica Region and the Regional Unit of Thessaloniki, their time of service in border and island areas of the Country is taken into account.

4. The Commissioners of the Hellenic Court of Audit who serve in its Services, excluding the Attica Region and the Regional Unit of Thessaloniki, are transferred compulsorily and without their request by the competent Five-Member Staff Committee of the Hellenic Court of Audit, after completing seven (7) years of service from the time of their appearance in the Office in which they serve. This transfer is preferably made to the post of Commissioner in a Regional Unit that belongs to the same administrative district as the Regional Unit from which the Commissioner is transferred, if there is a vacant Commissioner's post, otherwise to a vacant Commissioner's post in a Regional Unit of the nearest Administrative District, or to the Central Office of the Hellenic Court of Audit. A preference request by the Commissioner, who is compulsorily transferred, is taken into account by the competent Staff Committee.

5. By decision of the Minister of Justice, taken after the consent of the relevant Staff Committee, which adjudicates pursuant to a request by the President of the Hellenic Court of Audit, the Commissioner may be relieved of his/her duties for a serious reason relating to inadequate performance of his /her official duties, as evidenced by a report of the body responsible for the exercise of disciplinary proceedings, or to the inability to perform his/her duties for health reasons. In this case, the Commissioner is transferred to the post of Head of Department or corresponding level of organizational unit, unless the Staff Committee, with a reasoned decision, decides otherwise.

Article 158 Public legal entities' participation in the Hellenic Court of Audit's operational expenditure

By Presidential Decrees issued on the proposal of the competent Minister and the Minister of Justice, the participation of public legal entities in the operational expenditure of the services of the Hellenic Court of Audit may be determined, either as a percentage of the audited costs or in any other available way.

Article 159
Visa revocation

1. The visa revocation of payment orders which have been endorsed by a Commissioner of the Hellenic Court of Audit, in the framework of an ex-post audit of expenditure of the State, local authorities or other legal entities, shall be permitted if the conditions of par. 1 of Article 153 are met.
2. The visa revocation referred to in par. 1 may also be requested by the Minister of Finance or the bodies legally authorised by him. In this case, the reason for revocation shall be the discovery, in the course of subsequent administrative audits, of new critical elements which, on their own merits, justify the rejection of the expenditure authorised by the endorsement.
3. The Commissioner's Unit to which the endorsed payment order was submitted for audit shall be competent for the visa revocation, in accordance with par. 1 and 2. If the payment order was endorsed following an act of a Judicial Section or Chamber of the Hellenic Court of Audit which resolved a dispute in favour of endorsement, the competent Chamber of Audit shall decide on the revocation.

Article 160
Destruction of supporting and other documents

1. The management documentation shall be maintained until the expiry of the statute of limitation in accordance with Article 152 Article and paras. 2 and 3 of Article 163. If an imputation act has been issued, documentations retention shall be extended until the adoption of a final decision on the financial dispute.
2. The destruction of the above documentation, which has already been examined, is permitted in exceptional cases, and before the expiry of the time limits laid down in para 1, by a specially motivated decision of the Court's Plenum.
3. Decisions of the Court's Plenum shall regulate matters in relation to the way in which the relevant files or documents of the Court are classified as preservable in perpetuity or for a certain period of time, or which may be destroyed immediately or after a certain period of time. Similar decisions shall also regulate matters in relation to the retention period of the supporting and other documents and the determination of the expiry date of their usefulness, the disinfection of certain files and the expenditure required for this purpose, the establishment of committees of officials for the purpose of the above clearance, and of teams of officials assisting these committees, the composition of the committees and their teams, and any other necessary details.
4. The documents, which shall be considered by the decisions referred to in par. 3 as non-preserved and likely to be destroyed, shall be sold in auction as waste paper for the purpose of pulping. Any other use shall be prohibited. The documents referred to in the previous subparagraph may also include electronic documents, according to article 2 of Law no. 4727/2020 (A` 184). The procedure of Article 11 of P.D. 25/2014 (A` 44) shall be followed for the manner of clearing and erasure of such electronic traces.

5. The methodology of calling and conducting the auction referred to in paragraph. 4, the guarantees required for participation in it and any other necessary details may be determined by a Presidential Decree, issued on the proposal of the Minister of Justice.
6. After the classification of documents as capable of being destroyed and their disposal for pulping, the Service of the General Archives of the State is called upon with written proof in order to select the documents that may be of historical interest, to issue the relevant destruction permit for the archival material under clearance and to transfer the selected documents to the General Archives of the State at its care and expenditure.
7. The document disposal for pulping or the erasure of electronic traces may be carried out even without compliance with the provisions of par. 6, if the Service of the General Archives of the State, which has been duly notified, does not complete their selection within the time limit set in Article 2 of Decree 87/1981 (A` 27).

Article 161
Audit of the Parliament's expenditure

This law does not modify the auditing regime of the Parliament's expenditure by the Hellenic Court of Audit in accordance with the former's Rules of Procedure.

Article 162
Enabling provisions

1. The Court's Rules of procedure shall be adopted by a decision of the its Plenum published in the Government Gazette.
2. A similar decision regulates issues relating to: a) the internal functioning of the administration and audit services of the Hellenic Court of Audit, (b) the procedure preparation and implementation of the annual audit programme, (c) the audit procedures, (d) the procedures for ensuring the quality of the audit, e) the in-service training and information of auditors, (f) the definition of an internal audit system within the Court, (g) the procedure for the exercise of audit by the Court on the internal audit systems of the audited entities, providing for the possibility of direct audit when a high financial risk is identified, (h) the handling of complaints, reports and requests for audits of all kinds addressed to the Hellenic Court of Audit, (i) the protection of personal data in the Court's proceedings, (j) the procedure for adopting and issuing Judicial Sections' acts, as well as their content, (k) the content of the request for imputation addressed by a Commissioner of the Hellenic Court of Audit to the competent Judicial Section, and the procedure for its consideration by the Judicial Section, (l) the organisation of the administrative services, the number of posts of administrative staff and their allocation in categories and branches, as well as the branches of official who may head the administrative services; and (m) the implementation of audit over the Parliament's financial management.
3. Before the adoption of the decisions provided for in par. 1 and 2, the Judges' Association and the Judicial employees' Union shall be consulted.

4. By decision of the competent body of the Prosecutor General's Office of the Hellenic Court of Audit, which is published in the Government Gazette, its Rules of Procedure shall be approved.