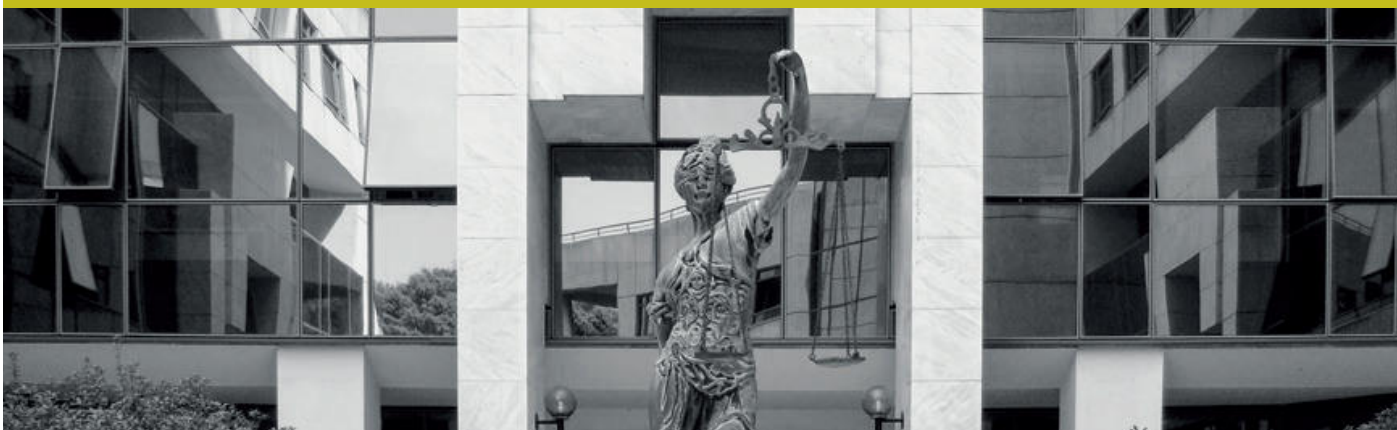


GREECE

# ΕΛΕΓΚΤΙΚΟ ΣΥΝΕΔΡΙΟ



ΕΛΕΓΚΤΙΚΟ ΣΥΝΕΔΡΙΟ  
ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ

Since 1833

Website: [www.elsyn.gr](http://www.elsyn.gr)

## Mission statement:

*The Hellenic Court of Audit is responsible for the external audit of the general government and decisively contributes to the quality and efficiency of financial management in the Greek public sector.*

*The strategic objectives of its audits are:*

- *to improve the financial management and accountability of general government bodies;*
- *to contribute to the strengthening of financial control and accountability systems;*
- *to foster public revenue collection, on the national and the local level;*
- *to improve governance of entities through internal control systems;*
- *to expedite audits on high-risk topics;*
- *to increase audit capacity;*
- *to provide significant insights to the Greek Parliament to enable it to execute its supervisory role more effectively; and*
- *to reinforce the Court's ability to execute performance audits.*

*In order to achieve these objectives, the Hellenic Court of Audit focuses on areas of high audit interest, ensures the ever-increasing impact of the audits carried out and makes optimal use of available resources.*

## GENERAL INFORMATION

### — LEGAL BASIS

#### MANDATE

The Hellenic Court of Audit (HCA) carries out audits of the expenditure and accounts of the State, local agencies and legal entities as provided for by law or if they are in receipt of public money.

Its jurisdiction extends to government departments and ministries, local government bodies and other public sector organisations. It may also participate in the audit of the accounts of bodies that are private companies.

The HCA has the right of full access to all central and local government accounting books, supporting documentation and staff. It may also request relevant information from all the competent authorities, which are obliged to cooperate.

#### JURISDICTIONAL COMPETENCE

The HCA adjudicates on legal action for cases arising from:

- pensions;
- audit of accounts;
- civil liability of public employees for losses caused by them to the State, local agencies or public legal entities, intentionally or through gross negligence, in the course of their duties; and
- liability of officials for unjustified increases in their wealth deemed to be the product of corruption (and unjustified according to the audit of their annual declarations of financial interests).

#### KEY LEGISLATION

Article 98 of the Constitution of Greece (1975) provides a general definition of the responsibilities (jurisdictional, auditing and consulting) of the HCA. These responsibilities are exercised as specified by law (see also Laws 4129/2013 and 4270/2014).

## AUDITED ENTITIES

The HCA's audit mandate extends to all the entities of Government in general, namely:

- the Presidency of the Republic;
- 18 Ministries;
- 7 Decentralized Administrations;
- 11 Independent Authorities;
- 325 municipalities (first level Local Authorities);
- 13 Regions (Second Level Local Authorities);
- 26 Social Insurance Organisations; and
- 100 State Hospitals.

The HCA also audits the accounts of approximately 450 other general government legal entities, public and private legal entities owned by local authorities (755) as well as grants to private entities.

---

## — STRUCTURE

---

### TYPE OF SAI

A court with a jurisdictional and an audit function.

### PLACE OF SAI IN GOVERNMENT SYSTEM

The HCA is the supreme public financial Court within the Greek jurisdictional system.

### RELATIONSHIP WITH PARLIAMENT / GOVERNMENT

The HCA is required to submit to the Parliament an Annual Report on its audit activities, and a Declaration on the Annual Financial Statement and the Balance Sheet of the State. The Parliament also approves the HCA's budget based on the recommendations of the Ministries of Finance and Justice.

## GENERAL INFORMATION

### — ORGANISATION

#### HEAD



##### PRESIDENT

Androniki Theotokatou was appointed on 23 October 2015.

##### TENURE

4 years, non-renewable.

##### SELECTION METHOD

Appointed by Presidential Decree upon proposal of the Council of Ministers.

#### GOVERNING BODY

The Plenum of the HCA is the supreme jurisdictional body and is composed of the President, eight Vice-Presidents and 33 Judge Counsellors.

##### TENURE

Members are judges and as such they are independent and hold permanent positions.

##### SELECTION METHOD

Vice-Presidents: appointed by Presidential Decree upon a proposal from the Council of Ministers; Judge Counsellors: promoted upon decision of the Supreme Judicial Council.

## ORGANISATIONAL STRUCTURE

The Head of the HCA is the President. Under the President there are eight actively serving Vice-Presidents, seven of whom chair each of the HCA's Jurisdictional Sections.

Deputisation for the President by the Vice-Presidents is based on seniority. The HCA has posts for 139 judges. There are 33 Judge-Counsellors; 47 Second-Rank judges and 45 Junior judges.

Inextricably embedded in the HCA's organisational structure is the layer of the Advocate General, comprising of the Advocate General, the Deputy Advocate General, and three Sub-Deputy Advocate Generals. These are all judges of the Court.

The HCA currently consists of nine *Klimakia* (jurisdictional units, consisting of three judges in total and chaired by a Judge-Counsellor), three of which are responsible for pre-contractual audits. Four units, within the relevant jurisdictional sections, deal with *ex ante* audits of expenditure by local government and public entities, and two are dedicated to issues of auditing and jurisdictional nature. There are also seven Jurisdictional Sections (with five Judges in total and presided over by a Vice-President), a Grand Chamber Judicial Section hearing applications for review in the context of pre-contractual audits (with seven judges in total and presided over by the President), and the Plenum (structured as indicated above).

Auditing offices headed by Commissioners of the HCA (i.e. jurisdictional employees with a university degree, with more than 15 years' experience and holding the rank of head of division) are situated in ministries, prefectures and larger municipalities, and have auditing and sanctioning powers. There are currently 54 Commissioners' offices in Athens and 56 all over Greece. 648 judicial employees are currently working at the HCA.

## — RESOURCES

### STAFF (2018)

- Number: 648 (management: 12 %; audit: 56 %; administration: 32 %) + 139 Judges
- Gender balance: ♂ 37 %; ♀ 63 %. Average age: 49

### BUDGET

- 33.2 million euros (2018)
- Allocation: approx. 95 % for remuneration and salaries
- < 0.01 % of total government budget

## AUDIT WORK

### — PLANNING THE AUDIT WORK

The HCA plans its work in its Annual Work Programme, approved by its Plenum. The Programme is prepared by a Special Committee, which gathers the necessary information from all the HCA's Commissioner Services, based on their own auditing experience and work, or on issues reported in the media.

Other HCA judges and auditors can also submit audit proposals regarding specific legal entities or sectors via an electronic platform on the HCA website. The Special Committee evaluates these proposals and may submit them to the HCA's Plenum.

### — AUDIT METHODS

The HCA carries out *ex ante*, pre-contractual and *ex post* audits, including targeted audits on high-risk areas (which may be financial, compliance, or performance audits), as well as following-up audits in accordance with the HCA's audit manual and the International Auditing Standards (INTOSAI).

The HCA currently carries out:

- *ex ante* audits of the expenditure of local government and public legal entities, as specified by law, resulting in the approval or rejection of the relevant payment orders;
- audits prior to the conclusion of contracts with a high financial value, awarded by the state or any other equivalent legal entity, as specified by law (pre-contractual audit);
- *ex post* audits of the accounts of the accounting officers of the state and of the local government agencies or other legal entities, resulting in a decision of the competent HCA Commissioner by which the accounts are either accepted as sound or rejected as illegal. In this latter case the deficit will be recovered;
- targeted audits (financial, compliance and performance) on high risk areas according to the HCA's Annual Audit Programme and the International Standards of Supreme Audit Institutions (ISSAIs).

---

**OUTPUT**

---

---

**— SAI REPORTING**

---

The HCA publishes:

- *Mandatory audit reports:*
  - › Annual report on the HCA’s audit activities, including the results of its activities, observations stemming from its work, suggestions on reforms and improvements (including relevant laws);
  - › Declaration on the State Annual Financial Statement and Balance Sheet (the Declaration);
- *Own-initiative audit reports:* The HCA also publishes audit reports according to the Annual Work Programme;
- *Opinions on legislation:* The HCA provides opinions on drafts of laws regarding pensions or on the recognition of service for pension entitlements, on any issue falling within its constitutional competence either at the request of Ministers or as defined by law;
- Other roles:
  - › *Follow-up of audit results:* The HCA publishes follow-up reports.

---

**— DISSEMINATION OF AUDIT WORK**

---

The above-mentioned Declaration and Annual Report of the HCA are published and are further accessible to the public through the HCA’s website. Reports for targeted audits are also available on the HCA’s website. These reports can be discussed before the relevant parliamentary committees.

Judgments and rulings with no personal data are also published on the HCA’s website and in other legal reviews.

The HCA may organize conventions to present its audit work to auditees and relevant stakeholders.

Media coverage is not utilised.

---

---