

Article 341

Audit of effectiveness of internal control systems — Legal protection of auditors

1.(1) (a) and Article 22 (7) of the Code on the Court of Auditors are amended and Article 22 is amended as follows:

“Article 22

1. The Commissioners of the Court of Auditors:
 - (a) carry out the ex-ante control referred to in Article 1 (a) hereof and check the effectiveness of the internal control systems of the departments and bodies audited by them; (b) carry out ex post audits, in accordance with Articles 38, 39 and 51 hereof; (c) audit, with the assistance of the staff of their department, and draw up a report on them; (d) ensure that their services are carried out in a timely and accurate manner; (e) they are responsible for supervising the accounting officers’ accounts; sign, on the instructions of the Court of Auditors, the preparatory documents for cases falling within their competence and any other documents covered by a specific mandate from the Court of Auditors.
2. The Commissioner of the Commissioner’s Office in the line of the Court of Auditors and the heads of its departments shall attend the meetings and draw up their minutes, shall ensure that the work of their department is carried out in a timely and accurate manner and shall certify the copies of the acts and decisions of the Court of Auditors, as well as the correspondence documents. The Commissioner also exercises the powers assigned to him by the Minister of Justice, Transparency and Human Rights and supervises the staff belonging to his/her service.
3. If the Commissioner referred to in the previous paragraph is absent or prevented from attending, he shall be replaced by a Head of Division of the same department and, if the latter is absent or prevented from attending, by an official with a PE grade B or C grade in the same service in order of seniority.
4. The Commissioner of the Archive Service shall be responsible for the speedy conduct of the service and the security of the documents and documents held therein and shall supervise the staff of his service.
5. The duties of officials in the secondary education category are to classify and archive the accounting data and management documents kept in the records of the Court of Auditors and to carry out any work relating to those tasks.
6. Presidential decrees, issued in accordance with Article 94, define in particular the tasks of Commissioners and other staff of the Court of Auditors.
7. The Commissioners, who occupy the posts established by Article 39 (1) of Law 3772/2009 (GG I 112), are responsible for detecting and preventing mismanagement, abuse, waste or corruption and for ensuring the proper financial management of detention facilities in general. They carry out regular and extraordinary checks on the financial management and fixed projections of each detention facility and check that the amounts spent are used for

the purposes for which they were approved or granted. They shall be entitled to immediate access to any information or data concerning or useful in the performance of their work and shall recommend to the Minister for Justice, Transparency and Human Rights any appropriate and necessary measures for more efficient financial management of detention facilities. In carrying out the audit, the auditing provisions of the Court of Auditors shall apply *mutatis mutandis*. Without prejudice to the last four subparagraphs of Article 46 (1), the deficit shall be charged by the Commissioner responsible, in accordance with this Law.

8. A decision of the Minister of Justice and Human Rights, issued on a proposal from the President of the Court of Auditors, shall determine the seat of the Commissioners responsible for inspections, the detention facilities chosen by the Commissioner, the necessary staff from officials of the Court of Auditors travelling to assist those Commissioners, and any other details necessary for the application of the provisions of the preceding paragraph.'

2. Article 28 (9) of the Code of Law on the Court of Auditors is amended and renumbered as paragraph 10, a new paragraph 9 is added and Article 28 is amended as follows:

"Article 28

1. The Court of Auditors:

- (a) It may be informed, through its competent authorities, of commitments entered into against appropriations in the budget from the records kept by the competent departments for clearance and authorisation of expenditure.
 - (b) Pursuant to Article 98 of the Constitution, the authority responsible for the expenditure of the State, local authorities or other legal persons subject to its control by a special provision, in order to certify that there is a legally granted credit for them and that the provisions of the Law on Public Accountancy or any other provision of a law, decree or regulatory decision have been complied with when they are made.
2. The Court of Auditors shall examine the accounts submitted to it, in accordance with the provisions hereof, make any changes as may be indicated by the audit and issue the accounting officers' debit and credit sheets relating to these changes.
 3. Questions raised incidentally may also be examined in the course of the audit carried out by the Court of Auditors, without prejudice to the provisions on *res judicata*.
 4. The audit carried out in accordance with the provisions hereof shall be carried out on a random basis in accordance with the decisions of the Plenary of the Court of Auditors. If the sample check reveals suspicions of the existence of management anomalies, this check shall be extended to the entire management.
 5. Checking the expediency of administrative measures falls outside the competence of the Court of Auditors.
 6. In the event of doubts on the part of the Commissioner referring to the substantial part of the expenditure, the warrant shall be deemed to be the warrant, and I shall at the same time refer the case to the competent Chamber of the Court of Auditors, which, after assessment, shall communicate it to the Minister for Finance and to the Minister responsible for each case.

7. The Court of Auditors shall also mention these cases in its annual report to Parliament.
8. In carrying out the audit of accounting officers' accounts, the Commissioner responsible may also examine the essential part of the management. If doubts arise, the Unit shall notify the Minister of Finance and the competent Minister of this case.
9. The Court of Auditors, through its departments, monitors the establishment and implementation of internal control systems in the bodies under its audit jurisdiction and assesses the effectiveness of these systems in addressing financial risks. Any matter relating to the procedure for the application of the provisions hereof shall be regulated by decision of the Plenary Assembly.
10. Article 101 of Law 4622/2019 (GG I 133) shall apply mutatis mutandis to the Court of Auditors as regards the exercise of the audit powers of its staff.'