

## **Decision ΦΓ8/57805 of the Plenum of the Hellenic Court of Audit:**

### **"Rules of Procedure for the Administrative and Audit Services of the Court of Audit"**

#### **PART I General Provisions**

##### **Article 1 Definitions**

For the purposes of these Rules of Procedure

- "Rules of Procedure " shall mean these Rules,
- "*Code*" shall mean the code of Laws applied in the Court of Audit
- "*Assertion*" shall mean the assurance given by the auditee upon data subjected to audit,
- "*Relevance*" of financial data shall mean expedience of data included in an audited account
- "*Internal controls*" shall mean the procedures for preventing financial risks, which constitute the internal control system of a body,
- "*Audit Scope*" shall mean the definition of the financial transactions' categories or the accounts to be audited as well as the identification of the applicable framework concerning legality, regularity and accounting standards upon which an audit will be performed
- "*Sampling*" shall mean the selection of the financial or accounting transactions to be audited by means of a scientifically random or risk analysis procedure;
- "*Internal Auditor*" shall mean the person responsible for assessing the adequacy of the internal control system. This person has no competence to inspect or appraise the personnel;
- "*Competent Formation of the Court*" shall mean the Section/Sections or Chamber/Chambers of the Court of Audit composed of Judges and designated to exercise the relevant competence,

##### **Article 2 Subject of the Rules of Procedure**

1. The Rules of Procedure regulate issues concerning the internal functioning of the Court's services to which its judicial employees serve.
2. The Rules of Procedure regulate issues concerning in particular:
  - (a) The organisational structure of the administrative and audit services; (Annex I)
  - (b) The allocation in these services of the statutory positions of judicial employees (Annex II) and
  - (c) The specification of the administrative and auditing competences of these services and the establishment of procedures for their exercise.

3. The Rules of Procedure do not amend or affect, by any means, laws, regulatory decrees or regulatory ministerial decisions concerning similar issues, nor do they codify legal or regulatory provisions.

### **Article 3**

#### **Subject of the Court's Audits**

1. The Court of Audit carries out, according to its audit programme, all the audits provided for by the Constitution, the Code and the legislation in force.

2. The Court of Audit does not carry out audits exclusively for the detection of cases liable to criminal prosecution. The acts or audit reports issued do not include assurance that cases liable to criminal prosecution have been committed or not. For acts liable to criminal prosecution detected in the course of an audit, the procedure laid down by the Code is applied.

### **Article 4**

#### **General Audit Principles**

1. Audit is governed by the Fundamental Auditing Principles as set out in the International Standards of the International Organisation of Supreme Audit Institutions (INTOSAI). By decision of the Court's Plenum the audit procedures are reviewed so that they comply with the International Auditing Standards

2. Audit manuals are drawn up for each specific audit category, describing the specific audit procedures for conducting each audit.

3. The auditors may take into account the audit findings or reports and in general the audit work of other audit authorities.

4. Audits are carried out on the basis of the principles of legality, regularity and sound financial management (economy, efficiency and effectiveness).

5. The conduct of any particular audit task is entrusted to appropriately experienced auditors. The auditors should comply with the fundamental ethical principles, namely the obligations of integrity, objectivity and confidentiality, as specified in a Code of Ethics.

### **Article 5**

#### **Fundamental importance of the Commissioners' Services**

1. All types of audits are carried out by each Commissioner's Service independently. Subject to those provided for in the Annual Audit Programme for targeted audits, collaboration between two or more Commissioners' Services is decided only in exceptional or urgent instances and when it is deemed necessary.

2. Commissioners carry out their duties by allocating responsibilities to the personnel of their Service, within the framework of the Annual Audit Programme with the aim of performing the most complete and effective audit of the financial management under their responsibility and sanctioning public accounting officers with the identified deficits.

3. The Court of Audit provides for the strengthening and improvement of its regional services by planning, in long term, the filling of any vacancies

## **PART II**

### **Organisational Arrangements**

#### **Article 6**

#### **General Organisational Rules**

1. The General Coordinators' Services are equal to the number of the General Coordinators' statutory positions. The Commissioners' Services are equal to the number of the Commissioners' statutory positions. The distribution of the statutory positions of the Heads of Units and the judicial employees appear in Annex II of the Rules.

2. An "Internal audit" Commissioner's Service operates at the Court of Audit. The specific organisational requirements and responsibilities of this Service are decided by the Court's Plenum.

3. The Court's Services fall within the following three General Coordinators' Services:

- (a) General Coordinator's Service "Administration",
- (b) General Coordinator's Service "Audit I",
- (c) General Coordinator's Service "Audit II".

4. Under the President of the Court, a Unit of European, International and Public Relations as well as a Press Office operate.

5. Under the General Commissioner of the State of the Court, a Commissioner's Service operates.

#### **Article 7**

#### **General Coordinator's Service "Administration"**

1. The General Coordinator's Service "Administration" is responsible a. (i) for the secretarial support of the Court's formations as well as the judicial and administrative councils, which are under the Commissioner's Service "Secretariat", (ii) for the preparation and processing of the Court's personnel administrative issues and (iii) for welfare and safety issues concerning all personnel and b. for the administrative staffing of the Commissioner's

Service under the General Commissioner of the State of the Court, which is competent for the preparation and processing of its own administrative issues.

2. Under the General Coordinator's Service "Administration" the following Commissioner's Services fall:

a) The Commissioner's Service "Secretariat" consisting of twelve units, where two offices competent for the Court's administrative and judicial councils are also included.

(b) A Commissioner's Service under the General Commissioner of the State of the Court consisting of three units.

(c) The Commissioner's Service "Human Resources and Administrative Affairs" consisting of two units.

d) The Commissioner's Service "Financial management" consisting of four units.

e) The Commissioner's Service "Information Technology Audit"

(f) The Commissioner's Service "Records Office".

3. A separate Registrar's Office operates at the Commissioner's Service "Human Resources and Administrative Affairs".

4. The services referred to in par.3 of article 6 fall administratively under the Commissioner's Service "Secretariat".

5. The General Coordinator "Administration" carries out the duties of the Director General for Financial Services (DG).

## **Article 8**

### **General Coordinators' Services "Audit"**

1. Under the General Coordinator's Service "Audit I" fall:

(a) The "Audit planning and support I", "Quality control I", "Multiple Posts' Holders" and "Documentation and Methodology" Commissioner's Services and

b) All the Commissioner's Services located at the respective Regional unities of the country Regions, except the Region of Attica and the Regional Unity of Thessaloniki.

2. Included in the General Coordinator Service "Audit II" are:

(a) The "Audit planning and support II", "Quality control II", "Information Technology Audit" and "Audit of the State's Budget Execution Report and Financial Statements" Commissioner's Services and

b) The Commissioner's Services operating in the Region of Attica and the Regional Unity of Thessaloniki.

## **Article 9**

### **Staffing of the General Coordinators' Offices**

Each general Coordinator's office is staffed by the necessary personnel

**Article 10**  
**Commissioner's Services with Horizontal Auditing Competences**

1. The Commissioner's Services: "Audit planning and support I" and "Audit planning and support II", "Quality control I" and "Quality control II" are established in the General Coordinators' Services "Audit I" and "Audit II" respectively.

2. The Commissioners' Services "Audit planning and support I" and "Audit planning and support II" are responsible for preparing the Multiannual and Annual Audit Programmes, monitoring their implementation, analysing and examining the complaints addressed, received or made known to the Court of Audit, drafting the audit questionnaires, as well as keeping the records of the respective General Coordinator Services' auditees.

3. The Commissioner's Services "Quality control I" and "Quality control II" are responsible for monitoring the appropriate application of auditing standards, audit manuals and questionnaires by Commissioner's Services and the resolution of relevant disputes, as well as preparing a report on the quality of the audits carried out and reviewing the services' under each General Coordinator's responsibility.

4. The General Coordinator's Service "Audit I" also includes the following Commissioners' Services:

(a) The Commissioner's Service "Multiple-Post Holders", which is responsible for carrying out the relevant audits, according to the Annual Audit Programme;

(b) The Commissioner's Service "Documentation and Methodology" consisting of three units responsible for: (i) monitoring the legislation and jurisprudence on audit issues, (ii) monitoring the international developments in the field of auditing and audit techniques of peer institutions as well as the continuous adaptation of the Court's Audit Manual, so that it complies with the latest International Auditing Standards and (iii) preparing the Court's Annual Activity Report.

5. Under the General Coordinator's Service "Audit II" fall the "Audit of the State's Budget Execution Report and Financial Statements" and "Information Technology Audit" Commissioners Services.

**Article 11**  
**Commissioner's Service "Audit of the State's Budget Execution Report and Financial Statements"**

1. The Commissioner's Service "Audit of the State's Budget Execution Report and Financial Statements" is responsible for issuing the Report referred to in article 167 of Law 4270/2014.

2. The aforementioned Commissioner's Service consists of two units: a) the "Audit of the State's Budget Execution Report" and b) the "Audit of the State's Financial Statements".

## **Article 12**

### **Allocation of Audit Tasks amongst the Commissioner's Services Not Located at the Headquarters of the Court**

1. The Court allocates audit tasks to the Services based on the territory of the Region of Attica, but not located at the Headquarters, and to the Services based at the Regional Unity of Thessaloniki, according to the following principles:
  - (a) Homogeneity of the audit topic has priority over the geographical proximity of the auditees to the Commissioner's Service;
  - (b) Sufficient autonomy of premises regarding the Court's decentralized services vis-à-vis the premises of the auditees,
  - (c) Safeguarding of audit evidence supporting the accounts and the reports of entities subject to ex-post audit in separate and secure locations of the aforementioned entities, on behalf of the Court.
2. The above points (b) and (c) shall apply accordingly to the Commissioner's Services of the rest of the Regional Unities.

## **Article 13**

### **Allocation of Audit Tasks amongst Commissioner's Services**

1. The following rules shall apply to the distribution of audit tasks amongst the Commissioner's Services operating in the Region of Attica and the Regional Unity of Thessaloniki:
  - (a) The audit of the competencies exercised by each Ministry falls within the respective Commissioner's Service for all types of audit;
  - (b) Legal entities are audited, depending on their financial importance, whether for low-budget entities, by the Commissioner's Service auditing the financial management of their Supervising Ministry, or by other Commissioner's Services specially designated for that purpose.
2. Except for the Commissioner's Services operating in the Region of Attica and the Regional Unity of Thessaloniki, the audit tasks of the Commissioner's Service of a Regional Unity include auditing of Local Authorities, their legal entities, as well as the General Government's public or private law legal entities, which reside at the respective Regional Unity. The Commissioner's Service of a Regional Unity is also responsible for auditing General Government Entities with budgetary autonomy, including State Entities or Special Accounts, when management bodies reside at the respective Regional Unity.
3. When at the same regional unity two Commissioner's Services operate, the latter shall be responsible for the audit of the Local Authorities and their legal entities.

4. Especially, under the territorial jurisdiction of the following Commissioner' s Services other Regional Unities fall:

A) the Regional Unity of Ithaca is subject to the Commissioner's Service of the Regional Unity of Kefallinia,

b) the Regional Unity of Lemnos is subject to the Commissioner's Service of the Regional Unity of Lesvos,

c) the Regional Unity of Ikaria is subject to the Commissioner' s Service of the Regional Unity of Samos,

d) the Regional Unities of Kos, Karpathos and Kalymnos are subject to the Commissioner's Service of the Regional Unity of Rhodes,

e) the Regional Unities of Kea – Kythnos, Milos, Paros, Naxos, Tinos, Mykonos, Andros and Thira are subject to the Commissioner's Service of the Regional Unity of Syros,

5. Especially regarding the Commissioner's Services of the Region of Attica and the Regional Unity of Thessaloniki the allocation of the audit tasks is reflected in annex III of these Rules.

### **PART III**

#### **Audit Planning**

#### **Article 14**

#### **Preparation of the Multiannual Audit Programme**

1. The Multiannual Audit Programme includes the list of audit topics sorted by strategic axis. The strategic axes set out the main goals and priorities for the audits to be planned, within the framework of the general audit strategy of the Court of Audit.

2. The General Coordinators "Audit I" and "Audit II", assisted by Commissioner's Services "Audit Planning and Support I" and "Audit Planning and Support II" and in cooperation with the Commissioner's services conducting audits, carry out the preparatory work to draw up a Multiannual Audit Programme draft. The draft shall be submitted to the President of the competent formation of the Court.

3. The competent formation of the Court processes the draft by examining its completeness, coherence and alignment with the Court's general strategy, axes and priorities of its audits.

4. The procedure for the preparation of the Multiannual Audit Programme begins in January of the preceding year of its application and is completed by the end of May of the same year upon approval by the Court's Plenum.

#### **Article 15**

#### **Contents of the Annual Audit Programme**

1. The Annual Audit Programme comprises:

(a) The list of scheduled audits;

- (b) The human and financial resources available for these audits and
- (c) The duration of the audits.

2. All scheduled audits in the Annual Audit Programme are categorised in order to (i) include all types of audit provided for by the relevant legislation for the Court, (ii) clearly indicate audit cases subject to specific legislative provisions, (iii) take into account the nature of the audits planned and (iv) facilitate the Implementation of the audit work.

3. The audits referred to in paragraph 2 may be categorised according to the following indicative list:

- (a) Audits in preparation of the Report on the “State’s Budget Execution Report and Financial Statements”
- (b) Audits of the accounts of Public Accounting Officers.
- (c) Audits of budget execution reports of public law legal entities, except for Local Authorities.
- (d) Audits of budget execution reports of Local Authorities as well as their legal entities, including audits of Revenue according to article 52 of the Code of Laws.
- (e) Pre – contractual audits of Public Procurement procedures.
- (f) Other ex-ante audits.
- (g) Targeted audits.
- (h) Audits of projects co-financed by the EU.
- (i) Audits of multiple-post holders in the public sector
- (j) Audits of subsidized or publicly funded entities
- (k) Investigation of submitted complaints.
- (l) Audits of Detention Facilities
- (m) On-the-spot audits outside office hours in accordance with articles 53 par. 2 and 55 of the Code.

## **Article 16**

### **Preparation of Annual Audit Programme**

1. The preparation of the Annual Audit Programme takes into account the strategic axes of the Multiannual Audit Programme, the obligation to perform Court’s compulsory recurrent audit tasks, any requests for audits submitted by the Hellenic Parliament, requests made by representatives of institutions and/or citizens regarding the investigation of their complaints, as well as proposals for cooperation with European or International Audit Institutions.

2. The preparation procedure of the Annual Audit Programme is completed upon approval by the Court’s Plenum no later than the end of November of the year preceding its implementation.



3. In June of each year, the Commissioners' Services with audit responsibilities send to General Coordinators "Audit I" and "Audit II" tables with their audit proposals for the following year, the available human and financial resources, as well as the audit span.

4. The General Coordinators "Audit I" and "Audit II" forward the tables to the Commissioner's Services "Audit Planning and Support I" and "Audit Planning and Support II" which, in turn, review the audit proposals in order to confirm they are in alignment with the Court's general strategy as well as the axes and priorities of the Multiannual Audit Programme. In cases of identified deviations, the competent General Coordinator informs the Commissioner to revise its proposals accordingly.

5. The procedure referred to in the preceding paragraph shall be completed by the end of September of each year and thereafter the Annual Audit Programme draft is submitted to the competent formation of the Court in order to examine its alignment with the Court's general strategy, strategic axes and priorities set by each axis of the Multiannual Audit Programme.

6. Upon completion of its processing by the competent formation of the Court, the Annual Audit Programme draft is submitted by the end of October to the Court's Plenum for approval.

7. The Annual Audit Programme is revised if its implementation is not feasible due to exceptional circumstances. In that case, a sufficiently reasoned proposal by the General Coordinators "Audit I" and "Audit II", is submitted to the competent formation of the Court analysing the exceptional circumstances, which have adversely affected the implementation of the Annual Audit Programme indicating the audits which cannot be carried out and proposing other audits, if possible within the time constraints. Upon examination of the General Coordinators' proposal by the competent formation of the Court, the latter submits the revised Annual Audit Programme to the Court's Plenum for approval.

#### **Article 17**

##### **Preparation of Audit Programmes by Commissioners' Services**

1. In the course of preparing the table of audit proposals, the Commissioner, on the basis of their experience and professional judgment, identifies the accounts, budgets and financial statements that are of high, medium or low audit risk.

2. The Commissioner formulates a proposal on the scope of the audits proposed. S/he may also submit a proposal on the extent of sampling if the collected data at her/his disposal are sufficient.

3. The Commissioners' draft programme is based on the number of audit weeks actually expected to be available to their service during the year of the programme's implementation.

**Article 18**  
**Preparing Targeted Audits**

1. The proposals for Targeted Audits are in accordance with the Court's general strategy, as well as with the strategic axes and priorities of each axis of the Multiannual Audit Programme.
2. For the purpose of preparing Targeted Audits, the Commissioner's Services "Audit Planning and Support I" and "Audit Planning and Support II" include the collection of the proposals, which Judges, General Coordinators, Commissioners and judicial employees submit each year, from January to March.
3. Proposals may also be submitted electronically by filling in the information on the form of the relevant application posted on the Court's website.
4. The proposals briefly describe the audit topic and sufficiently justify the importance, feasibility and urgent nature of the audit. It may also indicate estimated time duration, the required number of auditors and the estimated audit weeks.
5. The Commissioner's Services "Audit Planning and Support I" and "Audit Planning and Support II", after processing the aforementioned proposals and covering for any deficiencies, in cooperation with the Commissioner's Services with audit responsibilities, submit them with their opinion to the General Coordinators "Audit I" and "Audit II" by the end of April.
6. The General Coordinators "Audit I" and "Audit II", after processing these proposals submit them together with their opinion to the competent formation of the Court in May of the year preceding the implementation of the Annual Audit Programme.
7. The competent formation of the Court draws up a table of audit proposals, which it considers should be given priority over others, providing a concise reasoning statement supporting this prioritization. This table is then submitted to the Plenum for approval in the first fortnight of June. Upon its approval from the Plenum, these audits are incorporated into the following year's Annual Audit Programme.
8. If the Court's Plenum decides the conduct of audits other than those included in the proposal for Targeted Audits, the General Coordinators "Audit I" and "Audit II", assisted by the Commissioner's Services "Audit Planning and Support I" and "Audit Planning and Support II" and in cooperation with the competent Commissioner's service responsible for the audit, shall see to the aforementioned documentation and organisation of the Targeted Audits decided upon by the Plenum and their incorporation into the Annual Audit Programme draft. This procedure should be completed by the end of October, when the

Annual Audit Programme is first submitted to the competent formation of the Court and then to the Court's Plenum for approval.

#### **Article 19**

##### **Monitoring the Implementation of the Annual Audit Programme**

1. The General Coordinators "Audit I" and "Audit II" monitor the implementation of the Annual Audit Programme as provided for therein.
2. The aforementioned General Coordinators through the competent "Quality Control" Commissioner's Service, maintain a specific monitoring system in order to be timely informed of the risk of improper implementation of the Programme. This system shall be developed in special software, as part of the general audit software, as provided for in article 41 of the Rules of Procedure.
3. The General Coordinators inform the President and the competent formation of the Court of any problem encountered during the implementation of the Programme which cannot be resolved by them while submitting their proposals.
4. Upon completion of the Programme, the General Coordinators "Audit I" and "Audit II" address to the President and the competent formation of the Court, a short report stating the problems encountered in the implementation of the Programme and their proposals for solving or avoiding them in the future.

#### **PART IV**

##### **Audit Procedures**

#### **Article 20**

##### **Pre-contractual audit**

1. When a pre-contractual audit is carried out, a relevant questionnaire is applied based on the type of contract audited, according to articles 35 and 36 of the Code.
2. After the completion of an audit, in the cases where the Commissioner considers that the signing of the contract is not prevented, s/he should draw up a summary Act stating only the audit conclusion in a manner which fully corresponds to the audited draft contract. The summary Act may include the non-prevention reasoning even though issues of legality had risen, as well as suggestions for eliminating, modifying or supplementing the contractual terms deemed necessary for the legality of the contract.
3. If the competent Commissioner considers that the contract should be prevented from being signed, s/he draws up a summary Act specifically stating the reasons with reference to the applicable provisions and the case's circumstances, which emerge from the file's submitted documentation.

4. The Commissioner's decision that the contract should be prevented from being signed shall mean that, after examining all data included in the relevant file, only the specific irregularities cited by her/him in the summary Act were found.

**Article 21**  
**Ex Ante Audit**

The audit of public expenditure before their disbursement is conducted in accordance with articles 30 to 34 of the Code and 31 of Law 4270/2014 (A' 143).

**Article 22**  
**Financial Audit**

1. Financial Audits are carried out on the audited entity's financial statements in order to determine whether the entity's financial information is in accordance with the management's assertions, the applicable financial reporting framework and the applicable legal and regulatory framework.

2. The audit of the accounts of public accounting officers, which is included in the financial audit, focuses on determining the reliability of the accounts and the legality and regularity of underlying transactions.

3. The audit of private law legal entities not included in the General Government, which received a grant or funding from a General Government entity is confined to the amount of the grant or financing, and is intended to determine that the use of the grant or financing conforms with the purpose it was made available to the legal entity.

4. The financial audit of Local Authorities' revenues covers the specific requirements of article 52 of the Code.

5. Subject to the provisions of article 29 regarding the Court's "Report on the State's Budget Execution Report and Financial Statements", after the completion of a financial audit, a report is issued expressing an Audit Opinion, in accordance with Article 19 of ΦΓ8 / 28754 / 27.4.2015 of the Regulatory Decision of the Plenum of the Court of Audit (B 1676), on the financial management of the auditee.

**Article 23**  
**Audit of Internal Controls and Internal Audit Functions**

1. The Court of Audit monitors and evaluates the effectiveness and adequacy of the Internal Audit Functions and the internal controls of all General Government entities. The above audits include both general IT controls and application controls.

2. The purpose of the audit, which is conducted according to the guidelines of a relevant manual, is to identify the weaknesses and risks pertaining to internal controls and the operation of Internal Audit Functions, which hinder the prevention, detection or timely correction of material misstatements at the assertion level related to particular classes of transactions, account balances and disclosures or the achievement of the general objectives of the entity.

#### **Article 24 Compliance Audit**

1. Compliance audits performed by the Court of Audit assess whether activities, financial transactions and information of the subject matter comply, in all material respects, with applicable authorities identified as criteria such as regulations or other principles (professional standards, granting or funding resolutions etc.) in order to achieve the lawful, sound or effective performance of the audited activity or operation.

2. Compliance audits performed as targeted audits may result at issuing an audit opinion or an audit report or both.

3. The audit for Multiple Posts' Holders and multi-employment in the public sector, as defined in law 1256/1982 (A ' 65), is considered a compliance audit.

#### **Article 25 Performance Audit**

1. Performance audits carried out by the Court of Audit are an examination of whether systems, operations, programmes, activities or organizations operate in accordance with the principles of economy, efficiency and effectiveness, and whether there is room for improvement.

2. The purpose of the performance audit is to provide new information, analysis or insights and, where appropriate, recommendations for improvement.

3. The performance audit is not intended to provide an audit opinion on the subject matter of the audit, but is limited to an adequate and comprehensible explanation of how findings, criteria and conclusions were developed in a balanced and reasonable manner, and why the combinations of findings and criteria result in a certain overall conclusion or recommendation.

#### **Article 26 General Arrangements for Audit Procedures**

1. The audits described in articles 22 to 25 may be conducted either independently or in conjunction with each other.
2. If a deficit is detected during the audits described in articles 22 to 24, it is sanctioned to the appropriate public accounting officers responsible for its restitution.
3. Audits of legality do not preclude the performance of audits with a different scope on the same subject matter.
4. Audits of Detention Facilities are included within the Annual Audit Programme in a specific category and are carried out using specific audit questionnaires.

#### **Article 27** **Follow up Audits**

1. The Court of Audit conducts follow up audits on the compliance of the auditee with the recommendations contained in the audit reports, in accordance with articles 22 to 24, and assesses the adequacy and suitability of the measures taken by the auditee. A report is issued on the results of the follow up audit.
2. Follow up audits are included in the Annual Audit Programme and, unless there are exceptional reasons, they may not be conducted in a time period shorter than two years after the publication of the report containing these recommendations.

#### **Article 28** **Audit of the State's Budget Execution Report and Financial Statements**

1. The audit of the Budget Execution Report comprises, in particular, the review of divergences in relation to the State Budget, as originally adopted by the Greek Parliament, its amendments included, the review of the legality and regularity of the underlying transactions as well as the proper maintenance of the Commitments' Register and the compliance with the principles of the appropriations' specificity and the expenditure's ceilings.
2. The audit of the balance sheet and the other financial statements aims at establishing that they have been prepared in accordance with the law, that the proper accounting bases have been used (accrual basis and going concern) and that the information provided therefrom meets the required qualitative characteristics (relevance, faithful representation, understandability, timeliness, comparability and verifiability).
3. For the audit of the budget execution report, balance sheet and other financial statements, the Court of Audit makes use of the monthly monitoring of public records, the relevant audit reports drawn up by the competent Commissioner's Services, and the data

submitted to it, in accordance with articles 10 par. 5, 21 19th indent, 30 9<sup>th</sup> and 10<sup>th</sup> indent, 59 par. 4, 71 par. 6 and 75 par. 3 of Law 4270/2014.

**Article 29**  
**The Court of Audit's Report**  
**with its Statements of Assurance addressed to the Parliament**

1. The results of the audit of the budget execution report, the balance sheet and other financial statements are incorporated into a report by the Commissioner's Service "Audit of the State's Budget Execution Report and Financial Statements", which is communicated to the Minister of Finance.
2. The Court's Plenum, taking into account the report of the above-mentioned Commissioner's Service, the relevant Act of the competent formation of the Court and the views expressed by the Minister of Finance, rules on the validity and reliability of the Budget Execution Report, Balance Sheet and other Financial Statements, issuing the "Statements of Assurance" addressed to the Parliament.
3. The "Statements of Assurance" are included in a report addressed to the Parliament.

**Article 30**  
**Targeted Audits**

1. The audits referred to in articles 22 to 25 and 27, may be included in the Annual Audit Programme, as Targeted Audits, with selection criteria, such as the financial importance, the risks associated with the subject-matter, the social-added value, as well as the urgency and feasibility of performing the relevant audit taking into account the available resources.
2. If the Targeted Audit has been assigned to more than one Commissioners' Services, audit work is distributed on the basis of the Annual Audit Programme and the audit report is co-signed by all the Commissioners. The responsibility of the Commissioners is however limited to the subject matter they have audited.
3. If a deficit is detected during a Targeted Audit, the sanction act is issued by the Commissioner who has identified the deficit.

**PART V**  
**Operation of Commissioner's Services Responsible for Audits**

**Article 31**  
**Registries**

1. Each Commissioner's Service keeps a registry of auditees, which should be updated of any change.

2. The relevant auditee registries should be mutually updated by the competent General Coordinator and Commissioner.

**Article 32**  
**Organisation of the audit work**

1. The Commissioner, by way of an act, and in accordance with the Annual Audit Programme, allocates the necessary human resources for the performance of the audit, assigns to the relevant auditors their audit tasks to ensure that the employee performing each task is identified, and monitors their progress during the audit.

2. The auditors conducting the audit draw up working papers, record the audit finding, in accordance with the relevant audit manual.

3. The Commissioner and the audit team should carry out, in time, the audit tasks they were assigned via the Annual Audit Programme. In case the audit cannot be completed, due to unpredictable events, the Commissioner should immediately inform the competent General Coordinator, proposing an alternate course of action in order to resolve the problem.

**Article 33**  
**Commissioner's Obligations under  
the Annual Audit Programme**

At the end of each year, the Commissioner draws up and submits to the competent General Coordinator a report on the execution of the audit tasks carried out as well as any pending audit issues.

**Article 34**  
**Management of Complaints by the Commissioner's Service**

Any written complaint regarding financial management or any request for audits by other authorities, is forwarded by the Commissioner to the competent Commissioner's Service "Audit Planning and Support". The Commissioner, may express an opinion on the complaint /or request which could be attached.

**PART VI**  
**Quality Control**

**Article 35**  
**Quality Control System**



1. The Court of Audit pursues a policy of continuous improvement to the quality of the audits processes it carries out. To achieve this aim, the Court establishes and maintains a system of quality control, which covers all aspects of its work, integrates all individual subsystems using common principles and standards in order to deliver high quality results.
2. By this system the Court:
  - (a) adopts the International Quality Control Standards and applies practices to comply with these standards
  - (b) identifies and manages the risks to attain its objectives
  - (c) establishes operational requirements and standards in order to achieve high quality services.
  - (d) ensures the timely completion of audits.
3. The quality control procedures are documented in such a way so as to ensure they are clearly recorded and monitored.
4. The Court's Plenum formulates the quality assurance strategy, sets the objectives of the Quality Control System and assigns roles and responsibilities.
5. Quality control is an internal procedure and its results are not communicated to third parties.

### **Article 36**

#### **Quality Control Stages**

Quality control is carried out in the following stages:

- (a) The ex-ante quality control stage, relates to the procedure until the adoption of the act or audit report, that is the design, execution of the audit and the drafting of the act or the audit report.
- (b) The stage of the ex post quality control carried out on a sample of issued acts or audit reports.

### **Article 37**

#### **Competent Bodies**

1. Responsible for the ex-ante quality control, is the competent Commissioner and General Coordinator assisted by the relevant Quality Control Commissioner.
2. The ex post quality control is performed by the competent formation of the Court.

### **Article 38**

#### **Ex-Ante Quality control**

1. The responsible Commissioner ensures that:

- (a) The lege artis rules, which have been included in the relevant audit manuals and each audit planning memorandum, have been met;
- (b) All the auditing findings have been sent to the auditees,
- (c) The audit procedure has been recorded in the Court of Audit's IT system;
- (d) There is sufficient and reliable audit evidence supporting the observations in the relevant act or audit report. For this purpose a questionnaire is drawn up.

2. The Commissioners' Services for Quality Control of the Court submit to the relevant General Coordinator suggestions in order to ensure:

- (a) compliance with the principle of prior hearing of the auditee,
  - (b) collection of sufficient and appropriate audit evidence;
  - (c) registration with Court of Audit's IT systems;
  - (d) consistency and coherence of the text;
  - (e) identification of contingent liabilities;
  - (f) overview of subsequent events;
  - (g) assessment of auditee's going concern capacity;
  - (h) supervision and review of the audit work;
- and
- (i) acquisition of written representations by the management or those responsible for the governance of the auditee.

3. Based on the suggestions provided for in paragraph 2, the General Coordinator addresses recommendations to the Commissioner responsible for the audit and, if necessary, reports to the competent formation of the Court.

### **Article 39** **Ex Post Quality Control**

1. The ex post quality control identifies systemic weaknesses in the audit procedures carried out by the Court of Audit, in order to ensure the quality of such audits in the future.

2. Before the beginning of each year, the Court's Plenum approves the sample of the acts or audit reports on which an ex post quality control is carried out in the following year.

3. The competent formation of the Court reviews sample of acts or audit reports in order to confirm:

- (a) if the text is clear, convincing and coherent, so that it can be understood by a non-expert reader;
- (b) whether the conclusions of the act or the audit report are consistent with those contained in other Court Acts on similar issues,
- (c) whether the structure of the observations is clear and coherent, in accordance with the questions or general issues of the audit;
- (d) whether the audit criteria, on the basis of which the observations were formulated, are indicated,

- (e) whether the conclusions of the audit are linked to the findings,
- (f) whether the recommendations of the Court of Audit are complete, explicit and specific in order to enable compliance of the auditees, and
- (g) whether the rational of the judgments included in the act or audit report is sound.

4. The competent formation of the Court draws up a report, with general observations regarding the compliance of the audit work referred to in paragraph 2 with the quality standards, which is then notified to all Commissioner's Services responsible for audit.

#### **Article 40**

##### **Implementation of Quality Control Recommendations**

1. Depending on the gravity of the findings arising from quality controls, the General Coordinators, upon suggestion of the Quality Control Commissioners, may request from the Commissioners' Services "Audit Planning and Support" to propose recommendations in order to improve the audit work.

2. If, the competent formation of the Court, observes systemic weaknesses in the audit procedures, it refers to the Court's Plenum, in order to take measures to improve the audit work.

#### **Article 41**

##### **Audit Management Information System**

1. In the Commissioner's Service "Information Technology Audit" an Audit Management Information system is being developed.

2. The audit management information system aims at integrating the sum of the Court's audit procedures and actions. Via this system the entire set of data of audit programmes, their planning memoranda, the auditees and public accounting officers' Registry, their financial statements, documentation, audit correspondence, findings and any other information of interest to the auditor, is monitored.

3. The system also caters for the monitoring of an audit's workflow at every stage as well as the information extraction from the produced documentation to facilitate the audit's review and supervision.

### **PART VII**

#### **Personnel Training and Information workshops**

#### **Article 42**

##### **Commissioner's Service**

##### **For Personnel Training and Information workshops**

1. The Commissioner's Service "Human Resources and Administrative Affairs" ensures that personnel possess the necessary knowledge and information to effectively carry out the tasks assigned unto it. To this end, it examines the specific competences of the Court of Audit, analyses the type of personnel training, skills and experience required respectively for each, and recommends the implementation of educational and training schemes, in addition to the training programmes provided for in the Code of Judicial Employees and other legislation.

2. If for the exercise of any of the Court of Audit's competences, expressly provided for in a legislative provision, specific knowledge, training or experience is required, which is not available to the Court's existing personnel, and the lack thereof renders the exercise of that competence difficult or impossible, the Commissioner's Service "Human resources and Administrative Affairs" considers providing the Court's personnel with opportunities to acquire the necessary knowledge and training.

3. Collaboration with the National Centre for Public Administration, and with other bodies within the context of the current legislation's provisions on training programmes, is carried out with the care of the Commissioner's Service "Human resources and Administrative Affairs".

#### **Article 43**

##### **Personnel Training and Information Workshops Planning**

1. The General Coordinator's Service "Administration", acting upon the recommendation of the Commissioner's Service responsible for training the Court of Audit's personnel, submits to the President, the first week of December each year, the Court's annual personnel training and information workshops scheme.

2. With regard to the drafting of the programme, the following is taken into consideration:

- (a) the audit strategy adopted by the Court's Plenum;
- (b) the proposals formulated by its Commissioner's Services,
- (c) the development of corresponding programmes of peer institutions of European Union member-states and other countries, as well as the European Court of Auditors and
- (d) the appropriations allocated in the budget for this purpose.

#### **Article 44**

##### **Training and Information Programmes' Purpose**

The training and information programmes organised by the Commissioner's Service "Human resources and Administrative Affairs" aim, in particular, at:

- (a) informing personnel of developments in legislation and jurisprudence related to the exercise of their duties;

- (b) preparing personnel towards a deeper understanding of fiscal organisation, auditing procedures, financial risks and how to cope with them;
- (c) disseminating the experience of other auditors or informing staff on the findings of audit reports carried out by the Court of Audit or other peer institutions;
- (d) making available scientific knowledge deemed necessary or particularly useful for the exercise of staff duties.

**Article 45**  
**Provision of Information Programmes**

Judges and judicial employees of the Court are appointed rapporteurs in the staff information programmes prepared by the Court of Audit, under special authorization from the President. Judicial employees of other jurisdictions, members of the teaching staff of higher education institutions, public officials and scientists with specific knowledge/expertise, skills or experience may also be invited to participate in the programmes as rapporteurs.

**PART EIGHT**  
**Transitional Provisions**

**Article 46**  
**Entry into Force**

1. The Rules of Procedure entry into force commences upon their publication in the Government Gazette.
2. The President of the Court of Audit proposes to the Court's Plenum the timetable for the gradual implementation of the Rules of Procedure.
3. Within a period of six months, which may be extended by a decision of the Court's Plenum, the President of the Court of Audit may introduce to the Plenum the necessary amendments and additions to the Organisational Structure and allocation of the audit tasks in order to achieve a balanced distribution of the audit workload to each Commissioner's Service.
4. The Internal Audit Commissioner's Service shall operate after the Court of Audit's Plenum has adopted the Decision provided for in the Article 6 par.2 of the Rules of Procedure.

**Article 47**  
**Familiarisation of Personnel with the Rules of Procedure**

The existing 11<sup>th</sup> Commissioner's Service, pending the establishment of the new Commissioner's Services, organises and provides the necessary training and information to the personnel so that they familiarise themselves with the provisions of these Rules of Procedure.

**Article 48**  
**Responsibilities and Staffing of Commissioner's Services**

Annex III herein defines the audit subject of each Commissioner's Service and Annex III the positions of judicial employees and their allocation to services, units and offices.

**Article 49**  
**First Annual Audit Programme Preparation**

The first Annual Audit Programme to be prepared in accordance with the provisions of these Rules of Procedure shall cover the year 2021.

**Article 50**  
**Autonomous Audit Software**

1. Until the full implementation of the Audit Management Information System, as described in Article 41 herein, special software is being used on an annual basis, for each type of audit, Commissioner's Service and auditee. This software records the process of preparing the annual audit programme, its execution, and the matching of its results, in terms of quantity and time, with the planned ones.
2. The processes supporting the autonomous software are being integrated into the Audit Management Information System and their data are being migrated progressively.