

Audit Report 8/2021

**“Acceptance of services by public sector entities:
Are there sufficient internal control safeguards to ensure that services were
actually provided?”**

EXECUTIVE SUMMARY

Unlike public works and public procurement, services do not leave any trace after they have been provided. Public entities must apply a reliable system of effective control when accepting services, otherwise there is a risk of paying for services that were not provided at all or were not provided at the agreed time or with the agreed quality or quantity characteristics.

The present audit of internal control system was included in the Annual Audit Program of the Hellenic Court of Audit (“HCA”) for the year 2021, which was approved by the HCA’s Plenary Session and presented to the Special Committee on Institutions and Transparency of the Hellenic Parliament on 14th December 2020.

The audit focused on security, cleaning, disinfection, advertising, education and artistic services. It was carried out horizontally by 23 HCA Commissioner’s Services throughout Greece, from 1.4.2021 to 31.8.2021. The audit covered 27 public sector entities, including ministries, legal persons of public law, local government organisations, higher education institutions, hospitals and detention facilities.

The main audit findings are the following:

1. From the content of the takeover protocols as well as from the time of issuance thereof it is not sufficiently established that the services are accepted following substantial control.
2. A significant percentage of the audited entities do not implement supervision mechanisms to monitor services provided on a periodical basis.
3. The acceptance of services is based on the minimum documents required by the law without prior verification depending on the type and particularities of the specific services provided.