

**National Recovery & Resilience Plan**

Dear colleagues,

It is my pleasure to be here among you in the 2023 Contact Committee meeting (in the beautiful city of Lisbon). I would like to take this opportunity to thank our Portuguese colleagues for organizing this meeting and for doing such great work!

The Hellenic Court of Audit exercises many types of audits of the national recovery and resilience plan financed by the RRF and implemented by the national public bodies.

First of all, a preliminary study for the audit of the NRRP mechanism has been approved. It focuses on whether the procedures for monitoring the NRRP promote the achievement of the milestones provided for in it.

Subsequently, it carries out a legality pre-contractual audit of the relevant contracts for works supplies and services. Given the strict framework of NRRP, an exceptional procedure of the audit is established. The main target is to ensure the legality and validity of the relevant acts.

I will explain to you how it works by presenting you with a case study:

The Ministry of Public Health decided to implement a program concerning the prevention of child obesity by acting and intervening in families and schools. The estimated budget, of about 45 million euros, was financed by RRF. The execution of this program was allocated to UNESCO as an international organization dedicated to the protection of child abuse and security.

During the precontractual audit, the Court of Audit's Section Judge highlighted that the national body assigned to control the RRF programs was not entitled to carry out the control of an international organization like UNESCO. It means that the control body could not monitor UNESCO, by checking the relevant documents, because UNESCO has its own accountability and independent controls. In this case, the national

control body was obliged to ask for the return of the given amount, despite the fact that the goals of the program had been fully achieved.

The solution was simple. The contract had to include a new provision cross referred to the agreement between the EU and the UN. This suggested provision allows the national controllers to take into consideration as fair true and accommodate the results of the control conducted by the UN auditors.

Finally, the contract has been signed and the program is being implemented without any problem according to the recent references due to a performance audit also conducted by the Court of Audit.



**Sotiria Ntouni**

Vice President of the Hellenic Court of Audit