



Greece-OECD Project:
Technical Support on Anti-Corruption

Mapping of Institutional Relations in Anti-Corruption in Greece



This document is prepared by OECD for the General Secretariat Against Corruption (GSAC) in Greece. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

About the OECD

The OECD is a forum in which governments compare and exchange policy experiences, identify good practices in light of emerging challenges, and promote decisions and recommendation to produce better policies for better lives. The OECD's mission is to promote policies that improve the economic and social well-being of people around the world. For further information, please see www.oecd.org.

About the Greece-OECD Project

The Greek government is prioritising the fight against corruption and bribery and, with the assistance of the European institutions, is committed to taking immediate action. Under the responsibility of the General Secretariat Against Corruption, Greece's National Anti-Corruption Action Plan (NACAP) identifies key areas of reform and provides for a detailed action plan towards strengthening integrity and fighting corruption and bribery. The OECD, together with Greece and the European Commission, has developed support activities for implementing the NACAP. This project is scheduled for completion in 2018 and is co-funded by the European Commission and Greece. For further information, please see [the project webpage](#).



ΓΕΝΙΚΗ ΓΡΑΜΜΑΤΕΙΑ ΓΙΑ ΤΗΝ
ΚΑΤΑΠΟΛΕΜΗΣΗ ΤΗΣ ΔΙΑΦΘΟΡΑΣ

Table of contents

Introduction: The creation of an Institutional anti-corruption network.....	5
I. Newly established anti-corruption institutions.....	7
1. Committee for Fighting Corruption	7
2. General Secretariat Against Corruption (GSAC).....	8
3. Anti-Fraud Co-ordinator Service (AFCOS)	8
4. Single Public Procurement Authority (SPPA)	8
5. Financial Police Division (DOA)	9
6. Anti-corruption prosecutors	9
7. Financial crime prosecutor.....	10
8. Investigative judges for corruption cases	11
II. Strengthening the anti-corruption competences of existing institutions.....	13
1. General Inspector of Public Administration (GIPA)	13
2. Body of Inspectors Controllers of Public Administration (SEEDD).....	13
3. Health and Welfare Services Inspection Body	14
4. Inspectors-Controllers Body of the Ministry of Transport.....	14
5. Body of Inspectors of Public Works (SEDE).....	15
6. General Directorate for Financial Control.....	15
7. Special Secretariat for Financial and Economic Crime Unit (SDOE).....	17
8. Financial Intelligence Unit (FIU)	18
9. Court of Audit.....	19
10. The Ombudsman.....	19
III. Co-ordination within the anti-corruption network.....	21
1. GSAC: The key co-ordinator	24
2. Co-ordination in inspecting corruption.....	25
3. Co-ordination in corruption complaints management	27
<i>Annex A. Tables of authorities, services and bodies participating in the anti-corruption network</i>	<i>29</i>

Introduction: The creation of an institutional anti-corruption network

“Clarifying institutional responsibilities across the public sector to strengthen the effectiveness of the public integrity system, in particular through the promotion of **mechanisms for horizontal and vertical co-operation between such public officials, units or bodies and where possible, with and between subnational levels of government, through formal or informal means to support coherence and avoid overlap and gaps**, and to share and build on lessons learned from good practices”¹ is a major, yet challenging, task for anti-corruption agencies.

Institutional co-ordination is crucial to the successful implementation of an anti-corruption strategy. Therefore, the first objective of the National Anti-Corruption Action Plan (NACAP) assigns to the General Secretariat Against Corruption (GSAC) the “co-ordination of the anti-corruption efforts at a national level and the establishment and commencement of operation of the governance structure for the co-ordination of the anti-corruption authorities by the effective co-ordination between inspection bodies including prosecutors under the same umbrella, including both co-ordination of criminal investigations and co-ordination of administrative inspections to avoid overlapping and enhance co-operation.” More specifically, among other actions supporting this objective, GSAC is obliged to annually update the responsibilities of the institutions involved in fighting corruption that have already been mapped (for a detailed list of these institutions, see Annex A).

Within this framework, the envisioned institutional anti-corruption co-ordination is two-dimensional. In the short term, GSAC’s responsibility is to advance institutional co-ordination by following the implementation of the respective actions set out by NACAP. These are expected to set the foundations of a system that will be further enhanced in the long term, leading to the establishment of a solidly centralised anti-corruption machine where institutional relations are well framed. In other words, co-ordination is a dynamic, evolving process that requires time, rather than a static outcome. Consequently, as NACAP’s implementation advances, the communication channels among the various anti-corruption stakeholders deepen. Since forming a solid anti-corruption network is a progressive process, the forms of collaboration captured by this mapping are expected to transform and improve in order to guarantee efficiency.

1. OECD (2017), “Recommendation of the Council on Public Integrity”, OECD, www.oecd.org/gov/ethics/recommendation-public-integrity.htm.

The mapping intended here aims primarily to familiarise and inform citizens regarding the various actors and stakeholders of the Greek anti-corruption network, as well as their functioning and the different types of collaboration they have developed. Among these various actors, several are attributed particular responsibilities by NACAP, and others find in NACAP their establishment's origin. This is because, in the recent past, the Greek governments have proceeded to reforms of the justice system aiming to ensure the efficient application of the new anti-corruption legislation by setting up the necessary anti-corruption structures and creating new institutions.

For this reason, the description of the different channels of communication and collaboration among the institutions that form the Greek anti-corruption network (as presented in Section III), is preceded by the presentation of the institutions in question. More specifically, not only a series of new specialised anti-corruption institutions have been established (discussed in Section I), but also, already existing institutions have been equipped with new anti-corruption competences (as presented in Section II).

I. Newly established anti-corruption institutions

The fight against corruption has led to the creation of several new anti-corruption institutions in order to cover the previous limited action against corruption phenomena. These institutions vary in legal and functional nature since they cover a large spectrum, from specialised political bodies to independent administrative authorities, and specialised prosecutors.

1. Committee for Fighting Corruption

The Committee for Fighting Corruption was established by decision of the Prime Minister. This decision sets out as the objective of the committee the elaboration and the monitoring of the implementation of the National Anti-Corruption Action Plan (NACAP). The committee frequently submits a report of its activities to the Prime Minister. The competent bodies and services are obliged to provide to the committee all information requested.

The committee is **composed** of:

1. Alternate Minister of Justice, Transparency and Human Rights as President
2. Minister of State
3. Alternate Minister of Finance
4. Secretary-General of the General Government
5. Secretary-General of the Ministry of Interior
6. Secretary-General for Anti-Corruption.

The committee is **competent** to:

1. form the National Anti-Corruption Strategy and assume initiatives that aim to successfully implement its objectives
2. co-ordinate the co-competent ministries and services in order to implement the National Anti-Corruption Strategy and contribute by guaranteeing every means and resource necessary to implement the NACAP
3. suggest legislative initiatives in order to improve the functioning of **Error! Reference source not found.**
4. suggest measures to face issues arising from overlapping competences of audit and controlling mechanisms
5. supervise the action of auditing and controlling mechanisms and suggests which controls to prioritise.

2. General Secretariat Against Corruption (GSAC)

GSAC was established in 2015, replacing the post of the Anti-Corruption Co-ordinator established in 2013. The co-ordinator was assigned the task of co-ordinating anti-corruption measures across the state agencies and locating loopholes in Greek criminal legislation. GSAC is a new centralised anti-corruption agency under the Ministry of Justice.

Among its competences, GSAC is responsible¹ for the co-ordination of institutions' assigned tasks related to the fight against corruption. In addition, a whole series of measures and actions are attributed to GSAC by NACAP. These actions cover a wide range of activities and sectors. Namely, GSAC is active, among others, in proposing legislative measures that will facilitate the fight against corruption, in programming initiatives that contribute to the maintenance of the coherence of the Anti-Corruption Policy, as well as in collaborating with international organisations in order to enhance its technical efficiency.

3. Anti-Fraud Co-ordinator Service (AFCOS)

EU member states are required to designate an AFCOS to facilitate effective co-operation and exchange of information, including information of an operational nature, with the European Anti-Fraud Office (commonly known as OLAF). AFCOS is a distinct and independent service from other relevant authorities in the field of protection of the European Union's financial interests. In Greece, GSAC has been appointed as the Greek AFCOS that monitors the implementation of the identified measures. More particularly, **Error! Reference source not found.** as AFCOS, apart from ensuring the co-operation with OLAF, co-ordinates legislative, administrative and investigative obligations and activities related to the protection of the European Union's financial interests as appropriate. In addition, the AFCOS monitors measures falling under the responsibility of the Ministry of Development and Economy as well as other parts of the government that also hold responsibility for the implementation. Under this capacity, GSAC-AFCOS has become the point of reception of complaints related to the fight against fraud in Structural Funds.

4. Single Public Procurement Authority (SPPA)

The mission of this recently established independent authority is the development and advancement of the National Strategy and political action in the sector of public procurement, the assurance of transparency, efficiency, coherence and the harmonisation of tenders according to national and European law. The authority oversees the continuous improvement of the legal framework concerning public procurement, as well as controls the implementation of the former by the actors of the public sector and the contracting authorities. The authority enjoys functioning,

1. Law 4320/2015 as amended by Law 4446/2016.

administrative and financial autonomy, and is not subject to control or surveillance from other government bodies. Only the Hellenic Parliament assesses the work of the Single Public Procurement Authority.

Within the NACAP framework, the Single Public Procurement Authority is responsible for monitoring the implementation of possible secondary legislation that can be included in the enacted laws, and therefore, works in close collaboration with GSAC. At the same time, it works in close collaboration with key public institutions and has issued the National Strategy for Public Procurement 2014-20, which includes a specific sectoral action plan.

5. Financial Police Division (DOA)

The mission² of the Financial Police Division (DOA) is to prevent, investigate and repress financial crimes committed against the interests of the state and the national economy in general, and are related to organised criminal activities. In addition, DOA is equipped to investigate, prevent and repress undeclared and uninsured labour and evasion of social security contributions, even cases that do not constitute criminal offences per se. DOA monitors, studies, analyses and evaluates important financial events and movements, both nationally and internationally, and takes on cases within its remit while collaborating, operationally and by circulating information, with other co-competent services, authorities and stakeholders.

Additionally, DOA receives complaints from citizens and supervises a telephone centre with officers who provide advice and guidance, in particular in circumstances where immediate or special assistance is required. Even though the Directorate of the Financial Police is separate from the Hellenic Police Headquarters, since it is the police, it conducts preliminary investigations for criminal activities within its remit.

6. Anti-corruption prosecutors

Two anti-corruption prosecutor positions were established³ in 2011, one serving in Athens and one Thessaloniki. The main task of these specialised prosecutors is to tackle acts of corruption committed by politicians and high ranking officials, as well as treat cases that present a special social and public interest. The provisions of this law are applicable to the felonies mentioned in Article 1 of this law, in particular:

1. Felonies that do not fall under the provisions of Paragraph 1 of Article 86 of the Constitution and are committed by ministers or alternate ministers, as well as felonies committed by members of the Parliament, during their time in office, or after the end of it, if these felonies fall under the jurisdiction of a three-member Court of Appeal.

2. Article 24 of Law 4249/2014.

3. Law 4022/2011 as amended by Law 4139/2013.

2. Felonies that are committed, during their time in office or in the exercise of their functions, by general and special ministerial secretaries, governors, deputy governors or presidents of board councils or executive or delegated counsels of legal persons of public law, of public enterprises, public organisations and legal persons of private law the administration of which is directly or indirectly determined by the state, elected one-person organs of local government entities, as well as civil servants in the sense of Articles 13a and 263A of the Criminal Code, if these felonies fall under the jurisdiction of a three-member Court of Appeal.
3. Felonies of particular social interest or crucial public interest, if these felonies fall under the jurisdiction of a three-member Court of Appeal. The qualification of a case demonstrating a particular social interest or crucial public interest is done via an act of the Supreme Court Prosecutor.

These prosecutors are attributed powers to prosecute and supervise investigations of crimes involving public officials and persons assigned to public organisations. They supervise all preliminary inquiries related to corruption acts and main investigations. The positions are awarded to a higher ranking prosecutor from the Court of Appeal in Athens or Thessaloniki. The anti-corruption prosecutor is responsible for co-ordering and initiating investigations concerning acts of corruption. These prosecutors are supported by special investigative agencies, such as the Financial and Economic Crime Unit (see Section II.7) and the Financial Police (see Section I.5 above). The anti-corruption prosecutors have extensive powers, may request any information from any authority and have access to privileged information (e.g. bank accounts, tax records). Each of the two anti-corruption prosecutors is assisted by assistant prosecutors against corruption crimes, but can also assign to any other public prosecutor of Athens or Thessaloniki, respectively, to carry out a preliminary investigation on a corruption case (usually of minor importance).

7. Financial crime prosecutor

A newly established institution assigned⁴ the investigation and prosecution of cases involving financial damages to the Greek state (including corruption cases). This prosecutor is entitled to prosecute and review any economic crime case either alone or in co-operation with any other investigative authority (police, special task forces, investigative judges, prosecutors). Moreover, the financial crime prosecutor has the power to prosecute and supervise investigations that aim to verify the existence of fiscal and financial crimes, since the latter are committed against the interests of the Greek state, local government entities, legal persons of public law, legal persons of the broader public sector and the European Union, or they cause a serious damage to the national economy. The personnel of this institution are properly trained in order to support the long-term strategy against corruption, and participate in training held by the National School of Judges so as to build capacity in anti-corruption investigations.

4. Law 3943/2011.

8. Investigative judges for corruption cases

These judges are responsible for investigating serious fraud, corruption and relevant crimes, involving public officials.

II. Strengthening the anti-corruption competences of existing institutions

This section is dedicated to the main institutions whose general competences might lie beyond anti-corruption, but are important anti-corruption stakeholders.

1. General Inspector of Public Administration (GIPA)

GIPA, established in 2002, is responsible for preventing and monitoring maladministration (such as undue delays or discrimination affecting citizens) and corruption in the wider public sector, including state-owned enterprises. The GIPA's role is threefold, as it includes inspecting administrative staff, procedures and units, taking disciplinary action against public employees violating the law and co-ordinating different Bodies of Inspection and Audit. GIPA, within the framework of its co-ordination role, chairs the Inspection and Audit Co-ordination Committee (SOEE). It is an independent public authority, and the person who becomes head of GIPA is selected by the government but must be approved by the Parliament. GIPA includes in its annual report recommendations that are obligatory for the general government to follow. In addition, GIPA is also entrusted with the monitoring of whether the aforementioned recommendations are followed, as well as their results.

2. Body of Inspectors Controllers of Public Administration (SEEDD)

The mission of SEEDD is to safeguard the orderly and efficient functioning of public administration, by labelling phenomena of maladministration, corruption, procedures lacking transparency, ineffectiveness, low productivity and low quality of provided services. According to the provisions of Article 8 of Law 4320/2015, SEEDD, including its competences, services and structures has been transferred to GSAC.

The main **objectives** of the SEEDD are:

1. to improve the effectiveness and the efficiency of administration
2. to improve the quality and quantity of the provided public services
3. to contribute to the economisation of administrative functions and reduce wasting of resources
4. to protect the principle of legality and guarantee transparency of administrative acts.

The Body is **competent** to audit the state services, municipalities, regions and their enterprises, legal persons of public law, state legal persons of private law, public

enterprises or enterprises the management of which is exercised by the state. SEEDD is, in principle, responsible for complaints related to the detection of phenomena of corruption, mismanagement and proceedings lacking transparency, among others.

Within the framework of NACAP, representatives from the Body of Inspectors - Controllers of Public Administration alongside GSAC form a working group in order to strengthen the administrative and legal framework regarding sanctions by reviewing the necessity of raising administrative sanctions in order to reduce pressure on the judicial system.

3. Health and Welfare Services Inspection Body

The Health and Welfare Services Inspection Body was established under Law 2920/2001 and is a service of the Ministry of Health, reporting directly to the minister. It performs administrative and financial control in the Ministry of Health and, according to the law, maintains full audit independence. The Health and Welfare Service Inspection Body team's mandate is the development and operation of central and regional systematic inspections and checks in all institutions and bodies, under the responsibility or supervision of the Ministry of Health, as well as any other health service provider, including the private sector (for example, pharmacies, and private hospitals). The aim is to improve the productivity and effectiveness of these health-related agencies and bodies, improve the quality of healthcare and welfare, and eliminate administrative wrongdoing.

4. Inspectors-Controllers Body of the Ministry of Transport

The Inspectors-Controllers Body of Transport, in accordance with Article 19 of Law 2671/1998 and Presidential Decree 338/2002, has the mission to ensure the smooth and effective functioning of the services, bodies, organisations and legal entities or people providing services in the name of the ministry.

The purpose of the inspections carried out throughout the country by the Inspectors-Controllers Body is to: ensure the consistency of the legal system; ensure compliance with the existing provisions of national and community legislation; identify incidents of lack of transparency, corruption and inefficiency; prevent corruption and statement suppression contrary to the public interest; better serve citizens; and upgrade the quality of service.

The Inspectors-Controllers Body of Transport has jurisdiction to conduct regular and special audits, inspections and investigations at the Ministry of Infrastructure, Transport and Networks; in the Civil Aviation Authority (CAA); the Greek Post (ELTA); the Organisation of Athens Urban Transport (OASA); the Thessaloniki Urban Transport Organisation (SASTH); vehicle inspection centres; urban and intercity buses; and any private organisation, natural or legal person who has assumed transportation work falling under the responsibility of the ministry.

5. Body of Inspectors of Public Works (SEDE)

The Body of Inspectors of Public Works was established¹ in 1984 and was attached to the Ministry of Infrastructure and Transport. As of 2016² the Body of Inspectors of Public Works is part of GSAC in the Ministry of Justice, Transparency and Human Rights.

The role of the office is the ordinary or extraordinary inspection of projects carried out by public sector bodies, as defined each time.

As of 2014, the legal framework that defines the conduct of inspections, the obligations and duties of Inspectors of Public Works when carrying out inspections, the respective obligations of the operators of services of construction projects, issues related to the communication of inspection results, the necessary conditions of confidentiality and secrecy and, generally, all matters relating to basic and general principles of inspection and the effectiveness of checks have been reinforced. Therefore, the authorities or bodies of public sector, to which the reports of the inspectors are addressed after inspection concerning any findings regarding public works monitored that have emerged, are required to inform the Minister of Justice, Transparency and Human Rights as well as the Public Works Inspectorate, of any measures undertaken to deal with the problems revealed during the inspection.

6. General Directorate for Financial Control

Co-ordination Committee of Controls (ESEL)

Under the General Directorate for Financial Control (GDDE), the Co-ordination Committee of Controls (ESEL) is set up, whose composition is established by decision of the Minister of Finance and is **composed** of:

1. the Head of GDDE as president
2. the Heads of the Directorates:
 - a) Control of Ministries, Legal Persons of Public Law and LGEs (municipalities and regions)
 - b) Control of Agencies Providing Health and Social Solidarity Services, Public Enterprises and Organisations (DEKO), Legal Persons of Private Law and Other Agencies
 - c) Support and Communications
 - d) Extraordinary Financial Audits
 - e) Co-ordination and Implementation of Public Accounting Provisions

1. Article 22 of Law 1418/1984.

2. Article 179 of Law 4412/2016.

3. two physical persons from the public or private sector experienced in issues of auditing expenditure and management systems.

Financial Audit Committee (EDEL)

EDEL is an independent audit authority, responsible for the control of the rational and effective function of the management and control system. EDEL is responsible for controlling, among others:

1. all the operational programmes of the NSRF 2014-20 και NSRF 2007-13
2. the operational programme, “Fishery 2007-13” and the operational programme “Fishery and Sea 2014-20”
3. the funding mechanism (FM) of the European Economic Area (EEA) for the periods 2009-14 and 2014-21
4. the general programme, “Solidarity and Management of Immigration Flows” for the periods 2008-13 and 2014-20.

Its **mission** is to guarantee the principle of good management of public finance when integrating co-funded programmes.

EDEL is a collective body, subsumed to the Ministry of Finance. This collective body is **composed** of:

1. the General Director of Public Finance Audits, as president
2. the Heads of the Directorates of the Ministry of Finance:
 - a) Planning and Evaluation of Audits
 - b) Audit of Management of Co-funded Programmes
 - c) Extraordinary and Special Audits
3. two consultants experienced in issues of implementation of EU law and auditing of co-funded programmes or public works or state subventions.

EDEL is **competent** to:

1. audit the systems of managing authorities, intermediary bodies and the certification authority, using a sufficient sample of acts realised by the beneficiaries and the accounts of the certification authority
2. monitor and evaluate the measures and the corrective actions undertaken by the competent authorities following the audits
3. compose an annual audit report and an annual opinion regarding the functioning of the management and control systems
4. certify the validity of the payment requests submitted to the European Commission by taking into account the audit results provided by all the national and European competent bodies

5. co-operate with the European Commission services in order to co-ordinate the audits of the operational programmes and the methods used and exchanges opinions on the results of the audits of the management and control systems
6. evaluate the establishment of management and control systems.

7. Special Secretariat for Financial and Economic Crime Unit (SDOE)

SDOE is a special secretariat subsumed to the Ministry of Finance. SDOE's competences include:

1. the investigation, identification and repression of financial offences of a certain importance, such as the legalisation of income received via illicit activities (money laundering), fraud and irregularities, offences related to procurement and subsidies, illegal stock and credit exchanges, and in general, financial fraud at the expense of the interests of the Greek state and the European Union, regardless of where they were committed
2. the gathering, analysis and evaluation of data and information and the investigation and controls in order to identify, reveal, justify, fight and repress financial offences and crimes, as well as other illegal financial activities at the expense of the European Union's interests
3. the gathering, analysis and evaluation of data and information and the investigation and controls in order to identify, reveal, justify, fight and repress financial offences and crimes related to the illicit origins of private funds, transactions and activities, that are the product of civil servant corruption and other persons that gain interests from offences of passive or active bribery, as well as from policy capture, fraud and offences against the financial interests of the Greek state and the national economy in general, other cases of illegal activities, omissions of a particular nature or financial interest against the country's interests
4. the conduct of controls and verifications in collaboration with the European Anti-Fraud Service (OLAF), according to the legislation of the European Union
5. dealing with issues related to transactions and activities that are the product of civil servants' corruption and other involved parties related to economic crime
6. investigate, reveal and fight against illegal transactions, fraud and activities that are operated with the use of electronic means, the Internet and new technologies
7. prevention, prosecution and fight against other offences, such as trafficking of illicit substances, guns and explosive and psychotropic substances, toxic and dangerous substances (radioactive and nuclear materials, toxic waste, etc.), antiquities and cultural goods
8. following orders from prosecutors within the framework of its jurisdiction

9. protecting, in co-operation with the competent services, the seashore and the beach, as well as the exchangeable and public domains under the protection of the Ministry of Finance, from the arbitrary abuses and constructions on them.

8. Financial Intelligence Unit (FIU)

The FIU is a national unit that aims to combat the legalisation of proceeds from criminal activities and terrorist financing, assisting in security and sustainability of fiscal and financial stability. Its mission³ is to collect, investigate and analyse suspicious transactions reports (STRs) that are forwarded to it by legal entities and natural persons, as well as all other information related to the crimes of money laundering and terrorist financing.

The authority has been restructured since 2011 into three individual units, as follows:

1. **The Investigation of Financial Information Unit.** In addition to its president, this unit comprises seven members. At the end of each year, the unit submits an activity report to the Institutions and Transparency Committee of the Hellenic Parliament and the Ministers of Finance, Justice, Transparency and Human Rights and Citizen Protection.
2. **The Financial Sanctions Against Suspects of Terrorism Unit.** In addition to its president, this unit comprises two members. At the end of every year, the unit submits an activity report to the Ministers of Foreign Affairs, Justice, Transparency and Human Rights and Citizen Protection.
3. **The Asset Declaration Investigation Unit.** In addition to its president, this unit comprises four members. At the end of every year, the unit submits an activity report to the Institutions and Transparency Committee of the Hellenic Parliament and the Ministers of Finance and Justice, Transparency and Human Rights.

The president is an acting public prosecutor to the Supreme Court, appointed by a Decision of the Supreme Judicial Council.

The FIU focuses on examining suspicious transactions by natural persons and legal entities, asset declarations of public officials, including ministers, members of Parliament, and advisors to ministers, as well as of journalists. It is also in charge of monitoring money laundering and terrorist financing. In addition, the FIU receives reports on suspicious transactions related to money laundering linked to the corruption of financial institutions.

Within the framework of NACAP, the FIU submits its annual report against corruption to GSAC (see Section I.2), participates in a GSAC-led working group in order to form anti-money-laundering typologies and its staff receive specialised training to support long-term anti-corruption strategic planning and to develop capacity in anti-corruption investigation.

3. Law 3691/2008, as amended by Law 3932/2011.

9. Court of Audit

The constitutionally established Court of Audit is attributed several primordial responsibilities:

1. the control of state expenditure and that of local government entities or other legal persons subsumed to this legal regime
2. the control of grand economic value conventions where the public sector is a counterpart or another legal person of equivalent status
3. the control of the accounts of public accountants and local government entities or other legal persons
4. the submission of a report to the Parliament regarding the state budget
5. the judgement of disputes related to Points 1 and 3 in this list.

In addition to the aforementioned responsibilities, the Court of Audit receives complaints related to civil and fiscal responsibility and relating to financial management and damages to the detriment of the public interest by its agents.

10. The Ombudsman

The Ombudsman is an independent authority whose overall mission is to mediate between the concerns of citizens and the relevant public services in order to resolve administrative disputes. The mediation, preceded by a verification of the legality of administrative action, aims to address possible maladministration and restore legality, among other competences. The Ombudsman receives a large number of reports from citizens for different types of alleged maladministration from all fields of public administration, many of which might suggest corruption cases. The authority also submits proposals, within its remit, to the competent organisational and legislative bodies that envision enhancing transparency in the action of the administration and creating conditions that prevent the development of corruption. As of 2016,⁴ the independent authority has been designated as the National Emergency Investigation Mechanism in the staff of the Greek Police, the Greek Coast Guard, the Fire Brigade, and the staff of the detention facilities. Within the framework of NACAP, the Ombudsman alongside Inspection Bodies formulates and reports to GSAC (see Section I.2 and Figure 1 in Section III), proposals for specific measures and actions aiming to enforce compliance by ministries and agencies.

4. Law 4443/2016.

III. Co-ordination within the anti-corruption network

The fight against corruption can be divided into four essential steps: prevention, inspection, reporting and repression. This explains the variety and multiplicity in the number of services and institutions involved in the fight against corruption. All these stakeholders form the anti-corruption network. As the term “network” implies, the services do not remain isolated in their activities, but they rather have developed a series of channels for communication. In more than one case, their collaboration is inevitable in order to efficiently stamp out corruption. This whole network is gradually coming under the wings of GSAC, whose primary task is to effectively co-ordinate these various activities.

However, this multitude of services and institutions active in the anti-corruption field under different mandates often results in unclear and overlapping roles and responsibilities. Therefore, a clear distinction is needed to avoid a waste of efforts and resources, and thus ensure the efficiency and implementation of the anti-corruption strategy. Given the large number of stakeholders and the hugely complex legal framework that determines their competences, there are certain challenges that need to be overcome in order to achieve the level of co-ordination that will lead to smooth co-operation between them.

First of all, it is impressive that even within the institutional framework of several stakeholders, there is confusion between the phenomena of maladministration and corruption. Maladministration is about poor governance that is often identified as mismanagement of public resources, unprofessional conduct of public officers, etc. It entails behaviours and practices that might be described as incompetent or negligent, but do not constitute a criminal act.¹ Corruption, on the other hand, is defined as “the abuse of entrusted power for private gain”.² This definition is used to describe a series of criminal offences, which include bribery of public officers, abuse of public office and others. The key distinction between maladministration and corruption is detected in the criminal nature of corruption, which is always described as a criminal offence and is sanctioned as such, whereas maladministration is not punishable by law.

However, maladministration, mostly in the form of bureaucratic impediments and mismanagement, may often be conducive to corruption. On the institutional co-ordination front, it is unclear how stakeholders that are exclusively responsible for maladministration are supposed to handle cases that harbour corruption incidents. For

1. For more information, see <https://icac.sa.gov.au/content/what-maladministration>.

2. For more information, see www.transparency.org/what-is-corruption#define.

example, the Ombudsman, according to its founding law (Law 3094/2003), does not have explicit responsibility to detect and deal with corruption incidents. More specifically, under Article 1 of Law 3094/2003, the Ombudsman's mission is the mediation between citizens and public services, local government entities and legal entities of public and private law regarding the protection of citizens' rights, the fight against maladministration and compliance with the principle of legality. The framework of its roles and responsibilities, focusing on safeguarding and defending citizens' rights and ensuring the regular function of the public administration, inevitably leads to the disclosure of corruption incidents, which however do not fall under the Ombudsman's mandate to investigate. How the Ombudsman should deal with citizen reports about delays of public services, for example, that after further investigation reveal cases of extortion (which is an indirect form of corruption), remains vague. Law 4320/2015 states that the GSAC co-operates with the Ombudsman to fight corruption in the public and private sector, but does not describe the specific terms of this co-operation.

A similar confusion, in terms of responsibilities and mandates, also arises in the group of stakeholders responsible for improving the operation of public services. This group of stakeholders mainly involves internal audit units, which do not per se investigate corruption but aim to enhance the productivity, the efficiency and the qualitative upgrade of public services. According to the laws indicating their responsibilities, the units are supposed to detect cases of maladministration, mismanagement, fraud or corruption, but it is not specified how their consulting role aiming to improve the quality of the provided services conforms with their role as a body for the detection of fraud and corruption cases.

Secondly, the responsibilities of the following groups of institutions seem to intersect with each other, resulting in contradictory and overlapping jurisdictions:

- sector-dedicated inspectorate bodies and ministerial audit units active in the same sector (e.g. Inspectorate Body of Health and Welfare Services and the Internal Audit Unit of Ministry of Health)
- inspectorate bodies - ministerial internal audit units on the one hand, and the General Inspector of Public Administration and the Inspectors Controllers Body of Public Administration on the other.

Regarding the first case, it is evident that there is more than one agency responsible for detecting fraud and corruption cases within a specific sector. Taking into consideration the respective legal provisions describing the competences of these two entities, it remains unclear how they co-ordinate with each other – if at all - in the fight against corruption. For example, when a corruption incident arises in a public hospital, should this be reported to the Internal Audit Unit of Ministry of Health or to the Inspectorate Body of Health and Welfare Services? Moreover, when the internal audit unit detects a case of corruption is the inspectorate body active in this specific sector notified, and who is responsible for further investigating the case and making recommendations to the public agency concerned? The main reason for this ambiguity is the lack of clear regulatory frameworks, which would define a prevailing hierarchy between the institutions of internal audit and those of inspection, in terms of their jurisdiction to deal with corruption.

At the same time, the General Inspector of Public Administration is responsible for ensuring the efficient function of the public administration, monitoring and evaluating the control and audit bodies of the public administration and detecting cases of corruption. For the detection of corruption cases, the General Inspector can conduct the controls and inspections on its own capacity or give a relevant order to the Inspectors Controllers Body of Public Administration or other inspectorate, control and audit bodies of ministries, prefectures, local government entities or the broader public sector. The issue arising here concerns once again the question of who is responsible for taking action in the context of a specific case. Will it be the GIPA and the Inspectors Controllers Body of Public Administration, under their responsibility to detect corruption in the spectrum of the whole public sector, the sector-specific inspectorate bodies or the ministerial internal audit units? There is no clear answer to this question since the very institutional set up of this network of stakeholders seems to confuse the steps of prevention and inspection, regarding the relationships between ministerial internal audit units and sectorial inspectorate bodies, while establishing overlapping mandates within one and the same policy field. It follows, thus, that there needs to be some clarification to determine the interaction of these key actors.

A similar problem also emerges with regard to the financial controls of the General Directorate of Financial Audits of the Ministry of Finance. The General Directorate controls the management and control systems to identify their adequacy and takes appropriate measures to improve the management and control systems in order to protect the financial interests of the agencies, the efficient management of their expenditures according to the law and to fight fraud, corruption and any other illegal activity that might be harming their interests. At the same time, it controls the legality and regularity of expenditures, the appropriate management of resources, the appropriate collection of income and the management of assets of the bodies falling under its jurisdiction, in order to detect and deter cases of maladministration, abuse or waste of resources, fraud and corruption. The phrasing of this provision appears rather generic and creates a certain confusion as to where the controls of the General Directorate of Financial Audits intervene with and co-relate to the controls of the ministerial internal audit units and the inspectorate bodies, who also have an explicit mandate to safeguard and control the proper management of the public services, or even the Court of Auditors, which is also responsible for the control of public expenditures.

The institutional anti-corruption network also involves stakeholders that are only indirectly active in the fight against corruption. These stakeholders are mainly regulatory authorities, which should not be overlooked, as usually is the case when examining the co-ordination of the relevant institutions. Such authorities with regulatory powers play a key role in shaping the market and preventing monopolies, which are areas prone to corruption of public officials favouring private interests. Therefore, these authorities should not only be actively included in the dialogue on how to minimise the opportunities for corruption and reduce its economic and social impacts but also closely collaborate with other anti-corruption stakeholders to leverage their expertise and knowledge in matters of anti-corruption when shaping regulatory policies.

Another important field that should be the focus of the institutional co-ordination is the relationships developing between audit/inspection bodies, law enforcement and judicial

authorities. These three categories represent three different stages of the fight against corruption, namely prevention, detection and repression, which although distinct, clearly interact with each other. Relevant stakeholders have identified this lack of co-ordination multiple times, and it is one of their constant requests to find ways to overcome it. For audit and inspection bodies, for example, it is very important to have some feedback on the outcome of judicial cases that were initiated by their own investigations, so as to be able to make appropriate recommendations and explore solutions on how to improve the agency's efficiency. Accordingly, law enforcement authorities can benefit from the findings of audit and inspection bodies in order to detect cases of fraud and corruption and bring them to court. For these reasons, it is essential to establish and institutionalise the terms of co-ordination between these authorities.

1. GSAC: The key co-ordinator

GSAC, under its capacity as the main anti-corruption co-ordinator, has designed, alongside its main anti-corruption stakeholders, guidelines for common action against corruption. To that end, GSAC, under the command of the Minister of Justice, Transparency and Human Rights competent for the fight against corruption and financial crime, exercises the operational control of DOA (see Section I.5), SDOE (Section II.7), the Audit Services of Ministries (see Table 1), the Body of Health Inspectors (Section II.3), co-ordinates and monitors their actions and sets out the conduct of co-ordinated or individual controls.

In addition, GSAC is responsible for removing conflicts and resolving matters of overlapping responsibilities between departments or agencies involved in the fight against corruption, by proposing appropriate solutions for the effective resolution of these matters. GSAC is the receiving point of reports on corruption composed by the different anti-corruption stakeholders (regions and municipalities included, FIU, SDOE, GIPA, Financial Economic Police, Internal Affairs of Police, etc.). For this reason, liaison officers are appointed in order to strengthen its capacity to that end (see Figure 1 below). As a result, the bundling of information is facilitated among the various inspection and investigation authorities.

Considering the nature of the fight against corruption in the public sector, a collaboration between GSAC and the Ministry of Interior is inevitable for a successful result to be achieved. This collaboration has taken several different forms within the framework of the implementation of the NACAP Strategy and Plan. For example, the elaboration of a Code of Conduct and Ethics for public officials is advanced via the collaboration of the two institutions. To that end, different working groups have been established that focus on the overall picture of corruption in LGEs and the development of a subsequent specific strategy to fight it with the participation of LGE representatives. In addition, senior ministry staff are discussing the possibility of an award scheme for exemplary service related to anti-corruption with GSAC.

Finally, efforts to deal with the difficulties concerning the circulation of information are undertaken by the co-operation between the Governor of the Independent Authority for Public Revenue, the Head of Financial Intelligence Unit and the Chief of Financial Police, who are examining ways to improve exchange and circulation of information.

2. Co-ordination in inspecting corruption

Co-ordination of Inspection Bodies

When it comes to the co-ordination of anti-corruption stakeholders, GSAC is legally bound to take all the necessary initiatives and steps to ensure the coherence and effectiveness of the national strategy, with a special focus on the co-ordination of inspection bodies and the effectiveness of their actions, and provide instructions and recommendations.

To this end, GSAC has posted several liaison officers as contact points from the Financial Police, the Internal Affairs Service of the Police, SDOE, SEEDD, SEYPP, SEDE, Customs, and Home Affairs of IAPR. These liaison officers are expected to contribute to the implementation of the Strategic Plan for Inspection Bodies, aiming to strengthen their effectiveness. At the same time, the liaison officers (see Figure 1 below) are responsible for informing GSAC about the work of their base services and, in particular, the publication of their annual reports. Eventually, liaison officers operating in GSAC render the latter “a point of transmission” for complaints, via which any complaints received by GSAC are sent to the competent investigative authorities for further treatment.

Figure 1. **GSAC liaison officers**



1. See Table 1.

Co-ordination of audit units within the ministries

According to Objectives 12 and 19 of NACAP, the internal audit units of ministries need to be strengthened in their fight against corruption. An internal audit unit is an independent controlling-consulting service that provides verification on the sufficiency of the management and control system of a body. Each internal audit unit is responsible for:

1. controlling the implementation and efficiency of the procedures and functions of the services of the organisation
2. identifying problems and dysfunctions, analysing their causes and proposing measures for addressing them, while monitoring the implementation of the latter
3. evaluating the general principles (productivity, efficiency, economy) and the implementation of the goals set by the organic units of the organisation.

GSAC is responsible for the co-ordination of the aforementioned units (see Table 1). In addition, GSAC ensures the coherence and effectiveness of the actions undertaken by audit bodies within the framework of NACAP and beyond by providing guidelines regarding the auditing procedure, the relation between internal audit units and inspection bodies, access to data, confidentiality and the professional certification of their personnel. As far as the relationship between internal audit units and inspection bodies is concerned, the development of the former will contribute to the efficiency of the latter. More specifically, the inspection bodies will economise resources that will now exclusively be used in order to inspect cases of corruption horizontally, instead of sporadic controls with minor effect.

GSAC is aiming to establish good practices based on the collaboration between internal audit units and inspection bodies, which will actively contribute to the reduction of corruption.

Table 1. **Internal audit units**

Office of Co-ordination of Action and Planning of Internal Audit Units within GSAC <i>Permanent Central Audit Committee (under construction)</i>	
Ministry	Internal audit unit
Ministry of Finance	Internal Audit Unit
Ministry of Economy and Development	Autonomous Internal Audit Division
Ministry of Shipping and Island Policy	Internal Audit Units
Ministry of Interior	Internal Audit Unit
Ministry of Health	Internal Audit Unit
Ministry of National Defence	Internal Audit Unit
Ministry of Education, Research and Religious Affairs	Autonomous Internal Audit Unit
Ministry of Foreign Affairs	Internal Audit Unit
Ministry of Tourism	Internal Audit Unit
Ministry of Justice, Transparency and Human Rights	Internal Audit Unit
Ministry of Culture and Sports	Autonomous Internal Audit Division
Ministry of Environment and Energy	Autonomous Internal Audit Division
Ministry of Infrastructure and Transport	Internal Audit Division
Ministry of Rural Development and Food	Internal Audit Unit
Ministry of Administrative Reform	Autonomous Internal Audit Division
Ministry of Labour, Social Security and Social Solidarity	Internal Audit Division
Ministry of Digital Policy, Telecommunications and Information	Autonomous Internal Audit Division

Joint control teams for combatting smuggling

These teams are groups of a control mechanism in charge of joint action tackling smuggling and corruption.³ Its participants are personnel from:

1. Financial and Economic Crime Unit (SDOE)
2. Financial Police (DOA)
3. Directorate of Internal Affairs of the Independent Authority for Public Revenue

3. For a detailed analysis of the actions undertaken by the joint teams, see the GSAC Annual Report 2015-16, pp 145-150.

4. Service of Internal Affairs of the Greek Coast Guard
5. Customs.

These joint groups carry out checks and controls on Greek territory, with the aim of efficiently tackling smuggling and relevant offences. The main objectives of these joint groups are:

1. to improve the efficiency of the controls in order to tackle smuggling
2. to control corruption phenomena that appear because of the segmentation of competences and the locality of the personnel
3. to increase the tax revenues of the state.

3. Co-ordination in corruption complaints management

Reporting corruption is one of the most important tools in the fight against corruption. Reporting corruption forms a link between the two branches, preventive and repressive, of anti-corruption policies. Most importantly, reporting corruption engages citizens in the amelioration of public administration and gives them the opportunity to participate in this fight actively.

The Greek anti-corruption institutional landscape covers a wide range of agencies competent to receive corruption-related complaints. Among these agencies, several are exclusively competent, and others may also receive complaints beyond corruption-related ones.

The role of GSAC is to co-ordinate the different complaints mechanisms, but also to be actively involved in these mechanisms by receiving complaints itself. More specifically, the National Anti-Fraud Co-ordinating Service (AFCOS) in Greece operates within GSAC and serves as central point for receiving complaints related to the management of EU funds in the form of NSFR 2014-20. But GSAC's competence to receive complaints goes beyond that of AFCOS. Given the large number of corruption complaints receivers, several channels of collaboration are flowing among the various institutions. In most cases, GSAC participates in the management of complaints, even when GSAC is not the receiver of the complaint. This is necessary, particularly when one institution receives complaints outside its remit, and the complaint has to be referred to the competent institution. It is not uncommon in practice that the institutions in question send the complaint *ex officio* to the appropriate institution.

For example, complaints submitted to the Court of Auditors (see Section II.9) that may be outside the competence of the Court are referred to the competent authority, e.g. the Inspectorate Body for Public Administration (Section II.2). If issues arise during the processing of evidence related to the commission of criminal offences, the data is transmitted to the Prosecutor's Office for further action. Similarly, the Ombudsman (Section II.10) receives petitions, which, often, explicitly denounce corruption acts. These complaints are then referred to the audit mechanisms or to the public

prosecution authorities. Furthermore, the Ombudsman may, during the investigation,⁴ request the assistance of the Inspector Auditors of Public Administration (SEEDD) or other Audit and/or Inspection Bodies.

In its turn, SEEDD (Section II.2) receives reports of corruption from GSAC, GIPA, other audit bodies, ministries and citizens. In case the complaint is outside the scope of SEEDD, the former is referred to the competent body such as the Greek Police Internal Affairs Directorate, the General Directorate for Financial Control, Ministry of Finance, and independent authorities. After the inspection is conducted, its results are communicated to the competent public prosecutor or to the relevant disciplinary bodies if the infringements constitute a criminal or a disciplinary offence, respectively. The appointed prosecutor may order the SEEDD inspectors to investigate or proceed to a preliminary enquiry.

4. Article 4 of Law 3094/2003.

Annex A

Tables of authorities, services and bodies participating in the anti-corruption network

Table A.1. **Audit agencies, inspection bodies and enforcement authorities**

General Inspector of Public Administration
Inspectors-Controllers Body of Public Administration
Inspectors Controllers Body of the Ministry of Infrastructure and Transport
Inspectors Body for the Environment, Construction, Energy and Mines
Inspectors Body for Health and Welfare Services
Inspectors-Controllers Body of Detention Centres
Body of Labour Inspection
Special Secretariat for Financial and Economic Crime Unit
Centre for the Co-ordination and Operations against Smuggling of Products Subjected to EFK

Table A.2. **Administrative and auditing authorities and services**

Supervisory body	Authorities and services
Ministry of Finance	Internal Audit Unit under the Minister of Finance
	Directorate of Human Resources and Organisation - Division D: Disciplinary Procedure
	Directorate of Financial Policy - Division C: Combating Money Laundering and Terrorist Financing
	General Directorate of Treasury and Public Accounting
	General Directorate of Public Finance Controls
	Directorate of Extraordinary and Special Controls
	Directorate of Internal Affairs
	Directorate of Internal Audit
	Central Co-ordinating Agency to tackle money laundering and terrorist financing, to evaluate and strengthen the effectiveness of relevant mechanisms and to co-ordinate action by competent authorities
	Policy and Strategy Committee for Countering Money Laundering and Financing of Terrorism of the Ministry of Finance
Ministry of Economy and Development	Autonomous Internal Audit Division
	Directorate of Approval and Monitoring of Investment
	General Secretariat for Public Investments and National Strategic Reference Framework
	Authorities for the Management and Control of the OP of NSRF 2014-20
	General Secretariat for Trade and Consumer Protection
	General Directorate of Public Contracts and Procurement
	Support and Planning Directorate
	Directorate for Management and Conduct of Tenders
General Directorate for Consumer Protection and Monitoring of the Market	

Supervisory body	Authorities and services
	Directorate for Consumer Protection Directorate of Institutional Regulation and Monitoring of the Market of Products and Services Co-ordination Centre for Tackling Illicit Trade
Ministry of Interior	Directorate of Human Resources Management Internal Audit Division (Ministry of Macedonia and Thrace) Internal Audit Division (Ministry of Interior) Autonomous Service for the Supervision of LGEs Controller of Legality Council of Legality Controllers Observatory of Financial Autonomy of LGEs
Ministry of Administrative Reform	Internal Audit Division
Ministry of Health	Internal Audit Unit National Organisation Providing Health Services Service of Control of Health Expenditure of Social Security Organisations
Ministry of Justice, Transparency and Human Rights	General Directorate for Administration of Justice, Transparency and Human Rights General Secretariat of Transparency and Human Rights Internal Audit Unit
Ministry of Digital Policy, Telecommunications and Information	Autonomous Internal Audit Division
Ministry of Culture and Sports	Autonomous Internal Audit Division
Ministry of Environment, Energy and Climate Change	Autonomous Internal Audit Division
Ministry of Infrastructure and Transport	Internal Audit Division Directorate for Human Resources Management
Ministry of Rural Development and Food	Directorate of Financial Audit and Inspection Internal Audit Unit
Ministry of Labour, Social Security and Social Solidarity	Internal Audit Division
Ministry of Shipping and Island Policy	Internal Affairs Service Internal Audit Units Coast Guard Directorate
Hellenic Police	Internal Affairs Division Financial Police Division Forensic Science Division Cyber Crime Unit Financial Audit Division

Table A.3. **Judicial authorities**

Court of Audit
Anti-corruption Prosecutor and Investigators
Financial Crime Prosecutor

Table A.4. Independent public authorities

The Ombudsman
Financial Intelligence Unit (FIU)
Single Independent Authority for Public Procurement
Independent Authority for Public Revenue
Hellenic Authority for Communication Security and Privacy
Hellenic Data Protection Authority
Hellenic Telecommunications and Post Commission
Regulatory Authority for Energy
Greek National Council of Radio and Television

Table A.5. Co-operation between GSAC and other stakeholder agencies in the context of the NACAP

Category	NACAP reference	Objective	Stakeholder agencies	
Policy	13	Enhance integrity in all processes in the public service, municipal district areas and local governments	<ul style="list-style-type: none"> • GSAC • Minister of State • Ministry of Interior • Ombudsman • Local government entities • Central Union of Municipalities (KEDE) • Hellenic Agency for Local Development and Local Government (EETAA) 	
	14	Develop sector-specific strategies for high-risk areas vulnerable to corruption	Tax administration	<ul style="list-style-type: none"> • GSAC • Ministry of Finance • Independent Authority of Public Revenues (IAPR)
			Health	<ul style="list-style-type: none"> • GSAC • Ministry of Health
			Defence	<ul style="list-style-type: none"> • GSAC • Ministry of Defence
			Public and private investments	<ul style="list-style-type: none"> • GSAC • Ministry of Economy and Development: General Secretariat of Public Investments and NSRF • Ministry of Finance: Financial Audit Committee
			Local government	<ul style="list-style-type: none"> • GSAC • Ministry of Interior • Local government entities across the country • Central Union of Municipalities (KEDE) • Hellenic Agency for Local Development and Local Government (EETAA)
23	<ul style="list-style-type: none"> • Improve timeliness of justice, both in terms of duration of proceedings and statute of limitations • Improve the legal framework of prosecutorial proceedings • More effective use of administrative actions as a mechanism to reduce pressure on judicial system 	<ul style="list-style-type: none"> • GSAC • Ministry of Justice • Judicial and prosecutorial authorities 		

Category	NACAP reference	Objective	Stakeholder agencies
Control and oversight	31	Strengthen asset recovery mechanisms	<ul style="list-style-type: none"> • GSAC • Ministry of Justice • Ministry of Finance • Court of Audit • Financial and Economic Crime Unit • Judicial and Prosecutorial authorities • Law enforcement agencies
	32	Improve the mutual legal assistance agreements (MLA) with relevant partner countries to guarantee effective MLA	<ul style="list-style-type: none"> • GSAC • Ministry of Justice • Judicial and prosecutorial authorities
	36	Develop an effective framework for transparency, supervision and sanctioning of political party financing	<ul style="list-style-type: none"> • GSAC • Ministry of Interior
	44	Inducement prizes to identify innovative solutions to reduce corruption (national awards to recognise integrity and exemplary services)	<ul style="list-style-type: none"> • GSAC • Ministry of Administrative Reform
	4	Strengthen law enforcement institutional capacities and resources to investigate and prosecute corruption and economic crime-related offences	<ul style="list-style-type: none"> • GSAC • Ministry of Justice • Financial and Economic Crime Prosecutors • Anti-Corruption Prosecutors • Special Secretariat for Financial and Economic Crime Unit (SDOE) • Financial Police • Independent Authority of Public Revenues (IAPR)
	12	Strengthen the capacity and skills of state internal control and audit units or departments in anti-corruption	<ul style="list-style-type: none"> • GSAC • Minister of State • Internal Audit Units • Internal Affairs Units
	19	Strengthen internal control and audit mechanisms relating to anti-corruption by strengthening the circles of defence in four levels	<ul style="list-style-type: none"> • GSAC • Ministerial Inspection Bodies • Ministerial internal audit units
		Level 2: General inspection	<ul style="list-style-type: none"> • GSAC • General Inspector of Public Administration
		Level 3: Law enforcement, prosecution and judiciary	<ul style="list-style-type: none"> • GSAC • Financial and Economic Crime Unit • Financial Police • Financial and Economic Crime Prosecutors • Anti-Corruption Prosecutors • Law enforcement agencies
		Level 4: Parliament	<ul style="list-style-type: none"> • GSAC • Parliament
	25	Active collaboration in financial matters such as in identifying the link between corruption and money laundering and the use of the registry of bank accounts	<ul style="list-style-type: none"> • GSAC • Anti-Money Laundering Co-ordination Committee • Financial Intelligence Unit • Financial and Economic Crime Unit • Financial Police • Independent Authority of Public Revenues
	26	Strengthen the exchange of practical experience and information of financial crime and bribery investigations	<ul style="list-style-type: none"> • GSAC • Internal control and audit mechanisms • Law enforcement agencies • All ministries
42	Establish a central place or unit where reports on corruption can be received and analysed	<ul style="list-style-type: none"> • GSAC • Financial Intelligence Unit • Minister for State 	

Category	NACAP reference	Objective	Stakeholder agencies
Human resources	16	Provide an enhanced system for the detection and monitoring of asset declarations, conflicts of interests and incompatibilities by public and elected officials and members of the government, including sufficient deterrent penalties for misreporting	<ul style="list-style-type: none"> • GSAC • Ministry of Justice • General Inspector of Public Administration • Financial Intelligence Unit • Internal Affairs Directorate of Hellenic Police • Parliament • Financial and Economic Crime Prosecutor • General Secretariat of Information Systems
	18.1	Training policy and programme to support long-term anti-corruption strategic planning and capacity development	<ul style="list-style-type: none"> • GSAC • General Inspector of Public Administration • General Commissioner of the State
	18.2	Training programme in anti-corruption investigations	<ul style="list-style-type: none"> • Inspection bodies • Ministerial internal audit units • Financial and Economic Crime Unit • Financial Police • Financial Intelligence Unit • Judicial authorities
	37	Codes of conduct and ethics for all public and local officers	<ul style="list-style-type: none"> • GSAC • Ministry of Interior
	38	Integrity tests	<ul style="list-style-type: none"> • Ministry of Administrative Reform
Assessment and monitoring	2	Monitoring of all anti-corruption controls and related legislation	<ul style="list-style-type: none"> • GSAC • Ministry of Justice • Prosecutorial authorities • Inspection bodies • Internal audit units • General Inspector of Public Administration
	27	Assess how to tackle corruption and related fraud issues specifically linked to the use of EU funds with a view to improving Greek management and control systems	<ul style="list-style-type: none"> • GSAC (AFCOS) • Ministry of Economy and Development (especially the Special Authority for Institutional Co-operation of the General Secretariat of Public Investment and NSRF)
	41	Evaluate the reasons for the lack of implementation of necessary anti-corruption activities and make relevant proposals	<ul style="list-style-type: none"> • GSAC • Ministry of Interior • Local government agencies • Central Union of Municipalities • Hellenic Agency for Local Development and Local Government
Budget and procurement	3	Develop measures to ensure transparency of public expenditure, public contracts and budgetary process	<ul style="list-style-type: none"> • GSAC • Ministry of Economy and Development • Single Public Procurement Authority
Awareness raising	17.3	<ul style="list-style-type: none"> • Increased integrity awareness among young people • Monitor public attitudes to accountability issues and service delivery 	<ul style="list-style-type: none"> • GSAC • Ministry of Education • Institution of Educational Policy (IEP)

Source: www.gsac.gov.gr/attachments/article/121/2016_11_10_xartografisi.pdf and OECD research.

oecd.org/corruption

