



Greece - OECD Programme:  
Provision of Technical Assistance  
to Fight Corruption

**Verification of property  
declarations in Greece:  
Guidelines for standardised  
control procedures**



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ΓΕΝΙΚΗ ΓΡΑΜΜΑΤΕΙΑ ΓΙΑ ΤΗΝ  
ΚΑΤΑΠΟΛΕΜΗΣΗ ΤΗΣ ΔΙΑΦΘΟΡΑΣ

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## 1. Introduction

In Greece there are four<sup>1</sup> main control bodies for the verification of property declarations:

- Committee for the Control of Declarations of Assets of Article 3A of Law 3213/2003 (Committee 3A)
- Unit C for the Control of Financial Declarations - Directorate for Combating Money Laundering and Terrorist Financing and Control of Financial Declarations (Unit C)
- Inspector General of Public Administration (IGP)
- Internal Affairs Directorate of the Hellenic Police (DEY ELAS).

At the same time, other audit authorities may verify an official's declaration of assets and liabilities in ad hoc cases, for example when they receive a complaint or when questions are raised in the context of an internal procedure (e.g. disciplinary proceedings). These bodies are mainly the following: The College of Inspectors of Public Administration Auditors (CPAI), the Internal Affairs Directorate of the Ministry of Finance, and the Internal Affairs Directorate of the Independent Public Revenue Authority.

Currently, the audit institutions do not apply standardised procedures when it comes to checking asset declarations. This is due to the continuous reforms that the relevant institutional framework has undergone so far.

These guidelines are intended to set out the basic steps that auditors can follow in the process of verifying and auditing a statement. As such, these guidelines serve only as a model of the applicable procedure. The development of a complete audit manual would go beyond the scope of this TA project and would face significant difficulties given the complexity of the existing system:

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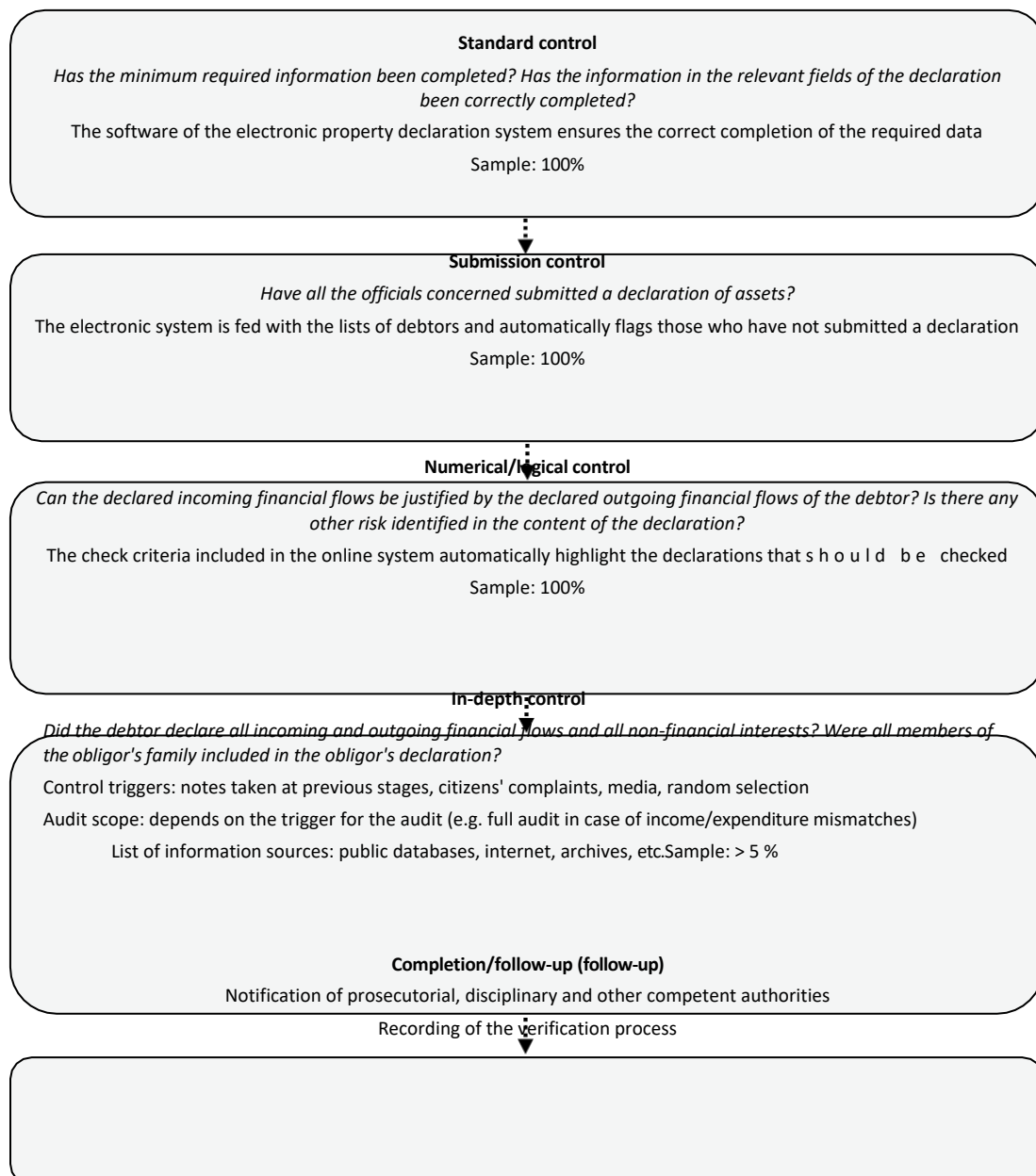
1. Until recently, the control bodies included the Internal Affairs Service of the Coast Guard - Greek Coast Guard. However, according to the a. 83 v. 4504/2017, which amends the provisions of a. 1 and 3 of Law No. 3213/2003, the categories of liable persons who submitted their declarations to this Service have been divided between the 3rd Unit (for civilian personnel) and the Internal Affairs Directorate of the Hellenic Police (for uniformed personnel).

- Firstly, each supervisory body has its own specificities (e.g. the 3A Committee checks all the declarations submitted to it, while the other supervisory bodies are required to select the declarations they ultimately check, due to the large number of declarations they receive). Moreover, each body has different powers to verify the content of a declaration.
- Second, only the auditors themselves, who are required to implement these procedures, are in a position to know and agree what the individual steps should be, specifying them precisely, which is beyond the scope of this model.

The added value of standardised procedures for each supervisory institution and/or a single procedure applied uniformly by all institutions lies in the following: On the one hand, institutional memory of the content and substance of the verification process is ensured by the detailed recording of the individual steps, irrespective of any staff changes. On the other hand, this type of recording can also improve the perception and coordination of the control bodies. Finally, clearly defined standard procedures protect auditors in the context of possible legal proceedings in which auditees claim that the audit is flawed due to the absence of criteria for the selection of the audit sample as well as a standardised verification procedure.

## 2. Verification steps

### 2.1 Overview/flowchart



## 2.2 Standard control

This stage is mainly carried out by the online system for filing property declarations. The system's pull-down menus and the notification of the user in case of errors ensure that the minimum required fields are filled in with the requested information. For example, it is checked whether all the digits of the Social Security Number have been filled in. It is also automatically checked whether the field relating to vehicle registration numbers has been correctly filled in so that the date of purchase is not included.

If, despite the protection filters of the computerised system, formal errors remain, the verifier shall either correct the obvious errors and inform the debtor concerned, or request the correct information from the debtor. All corrections must be recorded in the system (or on the declaration form, if submitted in paper form only). Corrections can be important in the further development of a case and in particular in the context of an audit, as they can help to demonstrate the intention of the debtor to "cheat" when declaring his or her assets.

## 2.3 Submission control

The submission check consists of four separate stages:

1. In February each year, lists of the persons checked are sent to the competent control bodies.<sup>2</sup> These lists are then fed into the computerised system, which flags those who have not submitted their declaration.
2. The completeness of the lists of persons checked is verified. This stage of the check shall be carried out on a selected sample of the lists or the data contained therein. In this context, the audit body may check whether the number of persons required to submit a declaration corresponds to the relevant statistical data and whether any increase or decrease in this number is justified.
3. The monitoring body investigates incidents reported by citizens or brought to its attention by the media, etc. concerning the non-submission of a declaration of assets by a debtor.
4. Disputes as to the status of the debtor shall be resolved by an act of the competent control bodies in each case, issued within one (1) month of the submission of a request by the person concerned or by the bodies responsible for submitting the list of debtors.

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2. Article 1(3) and (4) of Law 3213/2003.



## 2.4 Numerical/logical control

This step indicates the "suspicious" statements. It should be noted, however, that not all declarations that may need to be checked in depth can be identified at this stage. Cases of illicit enrichment artificially concealed in the declaration cannot be resolved by automated checks, but only by involving auditors who will undertake a numerical/logical audit to investigate the case.

### 2.4.1 Numerical control

The numerical check concerns the sequence of the financial elements of the declaration. In particular, it examines whether the declared incoming financial flows justify the outgoing financial flows declared by the debtor. Taking into account all the required elements of the declaration, we arrive at the following formula:<sup>3</sup>

Financial flows during the reporting period (financial year)	
Incoming financial flows	Outgoing financial flows
>€ 15,000 in cash at the end of the previous period	Real estate >€ 0
Deposits in bank and other savings accounts at the end of the previous period	Mobile >€ 30,000
Revenue from any source >€ 0	Waterborne and airborne means of transport, as well as vehicles for all purposes >€ 0
Proceeds from the sale of assets > € 0 (as part of "income from all sources")	Loans repaid >€ 0
Loans received >€ 0 (as part of "revenue from all sources")	Leasing of safe deposit boxes to banks and other credit institutions
	Minimum living expenses
	Cash >€ 15,000 at the end of the (current) reporting period
	Deposits in bank and other savings accounts at the end of the (current) reference period
= partial set of inputs	= partial outgoing set

3. For more details on this method see Tilman Hoppe/Council of Europe, Practitioner manual on processing and analysing income and asset declarations of public officials, 2013, page 29; Western Balkans Recommendation on Disclosure of Finances and Interests by Public Officials (2014), no. E.10.

Persons submitting their asset declarations to Commission 3A- complete two additional fields:

- Any debt arising from administrative fines, penalties, taxes and fees to the State and local authorities  
>€ 5,000
- Loan liabilities to third parties >€ 0.

These two additional fields in the statement address the legal aspect of a liability, but do not correspond to actual financial flows. In contrast, debt securities or unpaid loans are precisely due to unavailable or insufficient financial flows.

### Terminology:

Financial flows	The property declarations concern as follows mostly the income of the taxpayer (e.g. salary) and expenses (e.g. car purchase). However, loans cannot typically be considered as income (since they have to be repaid). The same is true for savings, which are not counted as expenditure as they are not 'spent'. Therefore, a broader conceptual term is needed to cover these cases. In the present context, the use of the term 'incoming and outgoing financial flows' has been chosen.
Financial year/Financial period	The Incoming and outgoing financial flows shall be examined on a comparative basis for the same reporting period. It does not make sense to say that "this reporting entity purchased a mansion before taking office, but this purchase is not justified based on his current salary during his term of office". Any period may be selected. For annual property declarations, the period is the previous financial year. The check may also be carried out for the entire term of office of the person liable, or from the time the person takes up office (e.g. 7 July) until the end of the first year of the term of office (31 December)
Cash/deposits	Taxable persons can justify purchases made during the reference period, e.g. a car, with cash, which they imported in the reference period ("I paid for the car

with savings that I had when I took over Cash/deposits at the beginning of the reporting period (= end of the previous financial year) should be considered as incoming financial flows. Cash/deposits at the end of the period in question raise the following question: "What is the source of this money appearing in bank deposits of the reporting agent at the end of the period?". Therefore, cash/deposits at the end of the period are accounted for as outgoing financial flows.

Assets for which no payment has been made  
Price

Where ownership of an asset is transferred by gift, e.g. by donation or inheritance, the asset can be considered neither an 'expense' nor an outflow of resources: The obligor simply did not pay any consideration for the acquisition of the asset in question and therefore did not spend any money. In other words, the debtor is not required to justify the source of the money for the acquisition of the asset in question, since it was acquired free of charge. This category of assets cannot be considered as an outgoing financial flow but is omitted (alternative: these assets can be compensated by declaring in the column of incoming financial flows the corresponding amount of their value).

Minimum living expenses

Expenditure by persons subject to a declaration of assets does not only concern the acquisition of high-value assets. They also spend money on clothing, food, transport costs, etc. These expenses are not included in the asset declarations. However, they must also be financed in some way. Therefore, the minimum living expenses for each individual (or household) should be added to the column of outgoing financial flows. For this purpose, the audit institutions should consult the relevant statistical data published by the Hellenic Statistical Authority (ELSTAT).

**Match**

In case the outgoing financial flows exceed in total the incoming flows, then an initial suspicion arises that the taxpayer's return identifies unreported sources of income that finance his or her luxurious lifestyle. It should be noted that even the smallest discrepancy detected is a cause for serious concern as it is usually the "tip of the iceberg". This is relevant for possible legal proceedings at a later stage. The asset declaration system includes threshold values, which means that many expenses are already taken into account. In other words, it means that the system itself "allows" taxpayers to spend more than they earn in income, without raising concerns when checking the figures on the return. For example, an obligor may purchase 10 widescreen televisions without being required to declare their acquisition under the current system (threshold of €30,000 for high-value movable property).

This calculation formula should be applied twice, in case the taxpayer has a **family**: once for himself and once for the total income of the whole "declared" family.

**2.4.2 Proposed risk criteria**

The Annex contains a complete set of risk criteria that could feed into the automated software system to identify "suspicious" asset declarations.

**2.5 Check****2.5.1 Control triggers**

The following signs can trigger an in-depth check:

- Media reports on specific suspicions
- Documented complaints (anonymous and named)
- Declaration flagged as 'suspect' during the numerical and logical check

- Random selection ("draw") of a percentage of annual declarations (e.g. 5%). The draw is carried out by software, which selects a random percentage sample of declarants. The algorithm of the selection should be recorded, as should the date and the way the draw is supervised (so that this information can be used as evidence before the court in case the selection of the sample is challenged: for example, if the obligor claims to have been unfairly included in the sample due to political targeting). Random selection can be carried out after the numerical and logical check of all the declarations has been completed so that the total number of declarations is known. This allows the number of randomly selected asset declarations to be adjusted to the total workload of the officials carrying out the check. However, there is always a minimum percentage of randomly selected declarations >0%.

### **2.5.2 Control field**

The audit shall examine the overall financial situation of the debtor in the following cases:

- Arithmetic mismatches on incoming and outgoing financial flows
- Similar more general mismatches identified according to the risk criteria contained in the Annex
- Random selection of the declaration
- The scope of the audit is, in all other cases, at the auditor's discretion, starting with any suspect assets and extending the audit to a full review of the obligor's overall financial position as appropriate.

### **2.5.3 Coordination**

Where the debtor is subject to control by more than one control body: The audit body which is the first to act should inform the other one in order to avoid any duplication.

### **2.5.4 Databases used**

List of a minimum number of databases to be used during the preliminary examination (depending on the access rights of each control body).

List of databases to be used for full audit (depending on the access rights of each audit body):

- Public databases
  - Tax authorities (for income and expenditure)

- Vehicle Register of the Ministry of Infrastructure and Transport
- Land Register (real estate)
- Registry Office (certification of next of kin, permanent residence)
- General Commercial Register - G.M.I. (businesses and companies)
- System Registry Banking Accounts & Payment Accounts - SMTL & LP
- Greek Trademark Registry (revenue from intellectual property rights)
- National Register of Titles (patents, etc.)
- Authority for Combating Money Laundering and Terrorist Financing and Control of Asset Declarations (for financial transactions falling within the scope of the legislation on money laundering)
- Databases on political party funding (donations to political parties)
- Foreign databases (containing data on all of the above income and expenditure abroad).
- Open sources of information
  - Internet (e.g. on press reports about the private enterprise of a public official)
  - Social media (e.g. photos of the debtor's assets)
  - Google Earth and Google Maps (photos and geographical location of properties).

Additional sources to be considered on an ad hoc basis:

- Public records
  - Court judgments, which relate, for example, to a related financial matter (commercial disputes, divorce, inheritance, etc.).
- Private databases
  - Commercial providers of business or debt-related information
  - Commercial providers of information on property or vehicle values.
- Open sources of information
  - Purchase and sale platforms (on market prices for the sale of assets).

- On-the-spot observations (for example on a low declared property value which is considered suspicious)
- Mandatory measures from other authorities: Income that cannot be justified usually conceals the commission of offences such as money laundering and/or tax evasion. Where there is evidence that raises suspicion of the commission of the above offences, the audit body should notify the competent law enforcement authorities, such as: the Financial Police or other police unit, the Public Prosecutor's Office, the Anti-Money Laundering and Anti-Terrorist Financing Authority and the Asset Declaration Control Authority.

### **2.5.5 Undeclared sources of enrichment**

#### **Step 1**

In order to detect undeclared sources of enrichment, the audit is based on the assumption that the obligor did not declare all incoming and outgoing financial flows. Therefore, the central focus of the audit should be "just" being the following question: Where traces of the debtor's financial transactions could be traced.

#### **Step 2**

Where the audit body identifies unreported incoming or outgoing financial flows, it should apply the above formula for the calculation based on actual data (see above).

### **2.5.6 Conflict of interest**

There are two main types of conflict of interest:

- Incompatible qualities (e.g. civil servants are prohibited from engaging in marketing as a profession)
- Complaints (e.g. a civil servant may not undertake the resolution of an issue if he or her or his or her spouse or relative has a clear interest in the outcome of the case).

Analysis of the data, as carried out for the financial audit, may reveal hidden **incompatibilities**: This concerns in particular income from holding a second job. Any undeclared membership of clubs or associations influencing public policy can be identified by the audit body through an internet search either in the membership lists or from secondary information (e.g. press release or report on an association event where the participation of the debtor is mentioned).

The competent disciplinary body shall be responsible for a fuller investigation of the existence of **obstacles**.

### **2.5.7 Information about family members**

After checking the taxpayer's declaration of assets and liabilities, the family status of the taxpayer should also be checked through the competent registry office to verify whether the taxpayer has declared all members of his/her family (spouse and minor children).



### 3. Completion of verification

There are two possible outcomes of the verification: the detection of an irregularity in the declaration (omission of data, mismatches between income and expenditure) or the correct and accurate completion of the declaration.

#### 3.1 Transmission of cases

In the event of an irregularity, the case shall be forwarded as follows:

- To the relevant competent authority for the imposition of the corresponding sanctions:
  - Prosecuting authorities (all penalties provided for in Articles 3B(6), 6(2), 6(2), 6(3), 6(4), 6(5), 7, 8(3) of Law 3213/2003)
  - Disciplinary bodies.
    - To all co-competent authorities as appropriate:
      - Tax authorities for tax evasion cases
  - Prosecuting authorities, for any offence related to undeclared or illegal sources of enrichment, such as bribery, money laundering, embezzlement
  - Anti-Money Laundering and Combating the Financing of Terrorism and Control of Asset Declarations - for the case where undeclared financial flows are linked to money laundering.

#### 3.2 Recording and archiving

Where no irregularity is found in the declaration of assets or where the verifier is unable to provide sufficient evidence of the irregularity and has exhausted all means, including cooperation with investigative and prosecutorial authorities, the case should be closed and the decision to file should be recorded. Using a standard form, all relevant sources of information used should also be recorded - this makes it easier for auditors, in the event that a new case is formed against the same obligor, to check whether these are 'new' allegations or are the subject of a related previous audit.



## 4. Appendix: Draft risk criteria

### 4.1 Internal consistency of the declaration

#### 4.1.1 Economic criteria

##### 4.1.1.1 Numerical limits

The following criteria are met when the numerical threshold is exceeded.

- Absolute monetary limits
  - Cash over the total amount of XX €
  - Deposits over the total amount of XX €
  - Property with a total value of more than XX €
  - Property worth less than XX € per square metre (too low value)
  - Total value of all vehicles over XX €
  - Annual income abroad with a total value of more than XX €
  - Bank deposits abroad with a total value of more than XX €
  - Total value of gifts over XX € or a gift of more than XX €
  - Loans to third parties with a total value of more than XX €
  - Loans to foreign third parties with a total value of more than XX €.
- Absolute numerical limits
  - Number of properties over XX
  - Number of vehicles over XX
  - Number of other movers over XX.
- Absolute size limits
  - Property with a total area of more than XX square meters.

The ceilings can be adjusted according to the industry, salary scale and any position of responsibility held by the persons liable, so as to reflect different levels of income.

#### 4.1.1.2 *Economic link between the declared objects*

This boundary relates the objects of incoming and outgoing financial flows:

- Any asset over the value of the annual salary (or over XX % of the annual salary) - relates to family members and/or debtors
- Any asset above the amount of the "initial deposit + the annual income from the status of obligor" (initial deposits = deposits at the beginning of the audited year/financial year) - refers to family members and/or obligors
- Current deposits above the amount of "initial deposits + annual income from the status of the debtor" (applies to the debtor)
- Current deposits exceeding the amount of "initial deposits + salary received" (for a family member)
- Current deposits of family members exceeding 90% of the amount equivalent to the family members' deposits when added to the debtor's deposits (family deposits + debtor's deposits)
- Loans to third parties above the amount of "initial deposits + annual income from the status of obligor"
- Gifts to the debtor > annual salary of the debtor
- Gifts to a family member > annual salary of the family member or debtor
- Deposits of a family member > XX-framework of the family member's annual income
- Income from the debtor's business > income from his/her status as a debtor
- Income from a family member's business > income from being a liable person.

#### 4.1.1.3 *Ratio to reference values*

- Income from the business of the person with the status of a civil servant is XX % higher than the income of the average civil servant
- Purchase of a vehicle with a value XX % lower than the reference values (taking into account the make, age, etc.) - regular updating of these data is required)
- Property value less than XX % of the reference values (as determined by the Postal Code or by wider areas).

#### 4.1.1.4 *Balancing incoming and outgoing financial flows*

The ratio of incoming and outgoing flows relate to a specific period of time:

- Current use: There is a match between incoming and outgoing financial flows throughout the current financial year.
- Start of period of activity: there is a correspondence between incoming and outgoing financial flows from the start of activity of the reporting agent to the end of the year.
- Period of acquisition of movable or immovable property: In the case of the acquisition of a new asset, was the accrued income (+ deposits) required for the acquisition available both at the time of acquisition or only at the end of the year? Asset declarations can be misleading, the purchase of a car can probably only be justified if income for the month of December is taken into account, however the purchase may have been made as early as January of the previous financial year.
- The above rules should be applied separately for the debtor and for each member of his/her family. In fact, more than one statement is needed to balance the financial flows. The financial basis for the beginning of the period is usually the declaration submitted in the previous year. Therefore, consistency is not exclusively about one statement and thus is not only "internal". However, since this balancing relates only to the period under review (usually the previous financial year), it is recorded in this study in the section on 'internal consistency'.

### 4.1.2 **Non-economic criteria**

#### 4.1.2.1 *Gaps in the declaration*

If the debtor does not complete all the required information in the declaration, this may be suspicious, in particular in the following cases:

- If there are family members but no information on their income or assets is provided or if these are presented as zero
- Assets declared as 'unknown' value
- New mobile things for which the purchase price is not declared
- Zero or unfilled savings/bank deposits
- Zero or uncompleted income.

#### 4.1.2.2 *Completed fields*

Certain types of income and assets are often suspicious in themselves:

- Real estate abroad
- Bank accounts abroad
- Foreign income
- Companies/businesses abroad
- Aircraft (Greek and/or foreign)
- Ships (Greek and/or foreign)
- Matching assets with legal entities or foreign natural persons.

#### 4.1.2.3 *Logical sequence of elements*

This section identifies combinations of fields that, in fact, are impossible to combine:

- Property field "garage" + vehicle field "empty"
- Declared income from a business without declaring ownership of a business
- Second declared income, without employer details declared
- Declared ownership of real estate but not in the registered location.

#### 4.1.2.4 *Words - Keywords*

Some keywords signal the formation of patterns of legitimate income generation ("I found the money on the street"):

- Casino profits
- Lottery
- Finding cash
- Income from certain types of businesses that have minimum registration/publication requirements and are known to act as a front to cover other activities (depending on the national regulatory framework: agriculture, exotic plant cultivation, fishing, etc.)
- Luxury brands (Porsche, Patek Philippe, etc.).

## 4.2 Sequence with previously submitted declarations

### 4.2.1 Sudden increase in income

- Increase in annual income by more than XX %.

### 4.2.2 Income patterns

- Receiving cash gifts or similar "free income" (casino/lounge winnings etc.) in excess of XX € for more than XX consecutive years or within XX years.

### 4.2.3 Sudden increase in assets

- More than XX new assets (the rule applies to each asset category separately - real estate, vehicles, etc.).

### 4.2.4 Sale of assets

- Disappearance of an asset without declaring the relevant income derived from its disposal
- Change in the parameters of the asset by more than XX % (e.g. the property is declared with an area of 200 sq.m. in 2016, while in 2017 it is declared with an area of 350 sq.m.)
- Sale of property with an increase in value of XX% extra for each year of acquisition compared to the original purchase value (for example: if the value of the property increases by 10% for each year of acquisition and the total time of acquisition is 3 years, the maximum sale price can be 30% extra of the purchase price)
- Sale price of the vehicle equal to or higher than the purchase price
- Divestment of other securities with an increase in value of XX% extra for each year of acquisition compared to the original purchase value (for example: if the value increases by 10% for each year of acquisition and the total acquisition time is 3 years, the maximum divestment price can be 30% extra of the purchase price)
- Asset sales between members of the same family (as in this case it is easier to agree on fictitious sale prices).

### 4.2.5 Wealth reduction

- The total amount of savings decreases by less than XX % with no change in the value of other assets and loans granted to third parties (or minor differences are detected).

#### **4.2.6 *Balancing incoming/outgoing financial flows***

- Is there a ratio of incoming and outgoing flows over a period of a number of years (looking at the data separately for the debtor and for each family member)? The rule is applied once for all declarations from previous years which were not checked against the criteria mentioned in the section.

### **4.3 Additional thoughts**

#### **4.3.1 *Data clarity***

The electronic database should contain data that can be clearly identified by the programme. Pull-down menus that prevent debtors from using different types of numbers or descriptive information for greater clarity of the data declared.

#### **4.3.2 *Composite or stand-alone criteria?***

Most risk criteria could trigger an audit on their own. It is, however, possible that some criteria may pose a minor risk. In this case, each risk is scored with points. When two or more criteria gain points above a predefined threshold, this triggers the audit.

#### **4.3.3 *Confidentiality of rules***

The risk criteria should be confidential. The intelligent obligor should not have access to the relevant information, so as not to exploit these criteria to its advantage. In this respect, it should be considered whether citizens can request that the risk criteria be disclosed to them under data protection legislation, and what can be done, in this case, to ensure that the risk criteria are not widely accessible. Beyond this, the supervisory bodies could - in order to enhance transparency - publish a vague description of the general criteria, so that it is not possible to extract the specific criteria.

#### **4.3.4 *Criteria through automated access to electronic databases***

The above list of criteria may be extended if the electronic asset declaration database is interconnected with other databases. In this case, any discrepancy found, above a predefined threshold, in the declared data compared to the registered data in other databases should trigger a check.



#### **4.3.5 Level of number of processable declarations of property status**

A draft set of risk criteria should be tested in the online system to determine the number of declarations flagged as risky under the rules. The thresholds can be manually scaled to adjust the number of risk flagged declarations to a manageable level, if necessary.

#### **4.3.6 Follow-up: Field of control**

Some rules will trigger a full audit, while others will trigger only preliminary audits (see 2.5.2 above). For example, a discrepancy found between declared income and expenditure will usually require a full audit, while a gap in the 'income' field can easily be justified by a preliminary audit focusing on income.

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