



HELLENIC REPUBLIC

CODE OF CONDUCT

for NTA's Inspectors-
Auditors



NATIONAL TRANSPARENCY AUTHORITY

Code of Conduct for NTA's Inspectors-Auditors



NATIONAL TRANSPARENCY AUTHORITY

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Preface

The following Code was issued under the provisions of Law 4622/2019 (Government Gazette A' 133), and constitutes the official Code of Professional Ethics for the Inspectors-Auditors of the National Transparency Authority.

National Transparency Authority (NTA)

The National Transparency Authority was established by Law 4622/2019 (A' 133). Articles 82-103 and 118-119 define the institutional framework of its operation. The Authority assumes all the competences of five main public Auditing Bodies (Inspectors – Controllers Body for Public Administration, General Inspector of Public Administration, Inspector Body for Health and Welfare Services, Inspectors Body for Public Works Inspectors, Inspectors – Controllers Body for Transport), as well as the General Secretariat Against Corruption.

For the first time in Greece, a single and independent Authority is established, with the required guarantees of independence and impartiality, in accordance with good international practices and the requirements of international law.

Code of Conduct for NTA's Inspectors-Auditors

It is essential to draft a Code of Conduct for the Authority's Inspectors-Auditors in accordance with the applicable legislation. This will ensure that the rules of conduct, the manner in which they perform their work and fulfil their duties are clearly defined and described.

In accordance with Decision no. 16121/04-10-2019, issued by the NTA Governor, Angelos Binis, a Working Group was established by the Inspectors-Auditors. The present Code was drafted by Sergios Drossos, Eleftheria Kampolis, Konstantinos Souliotis and Christina Homata with the aim of promoting a professional ethical mindset among Inspectors-Auditors and ensuring a standard working environment. The Code considers the Codes of Ethics of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Court of Auditors. The Code is based on the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors (IIA), as well as on codes developed by Greek public administration bodies (such as the Ministry of Finance and the Hellenic Single Public Procurement Authority).

We look forward to the observance of the Code of Conduct by the NTA's Inspectors-Auditors, but also to the comments of all stakeholders, which will be taken into account in its next revision.

NTA Governor



Angelos Binis

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Introduction

The codification of the Rules of Ethics and Conduct and their expression in a single text is a practice followed by many countries and international organisations. It is notable that international organisations place great importance on the adoption of codes of conduct for public servants. These codes are regarded as the primary tool for combating corruption and achieving good governance^{1,2}. The ethical standards that public servants must adhere to in the performance of their duties are set out in codified texts such as Codes of Conduct. These define the accepted standards of behaviour that provide guidance in administrative decision-making, with the objective of improving administrative functions and the operational efficiency of an organisation, while enhancing the position of all parties involved, employees and citizens, and respecting their rights.

At the national level, the actions of an administrative body, in particular an Independent Authority, the National Transparency Authority (hereinafter the Authority), which was established to enhance transparency, integrity and accountability of State institutions and to combat acts of corruption and fraud, are not sufficient to comply with the relevant regulations. In addition to complying with the rules of law as set out in the Constitution and other legislation, it is essential that they are aligned with ethical and moral standards. This will ensure that the actions of administrative bodies serve the interests of the citizens they serve.

Ethics refers to a set of principles, rules and values that provide guidance on how to act in a manner that is considered to be morally sound. An act is considered moral when the person performs it without prejudice, without ulterior motives and without regard to the risk of sanction or the expectation of reward. The value of morality lies primarily in the conscious decision to act in a manner that is appropriate, proper and suitable³.

It is crucial for the Authority's Inspectors-Auditors to promote the application of these formulated rules and principles effectively. Their effectiveness is not determined by the strength of enforcement and the imposition of sanctions. Instead, it is measured by the extent to which their compliance becomes a conscious choice through a process of internal commitment to serve citizens

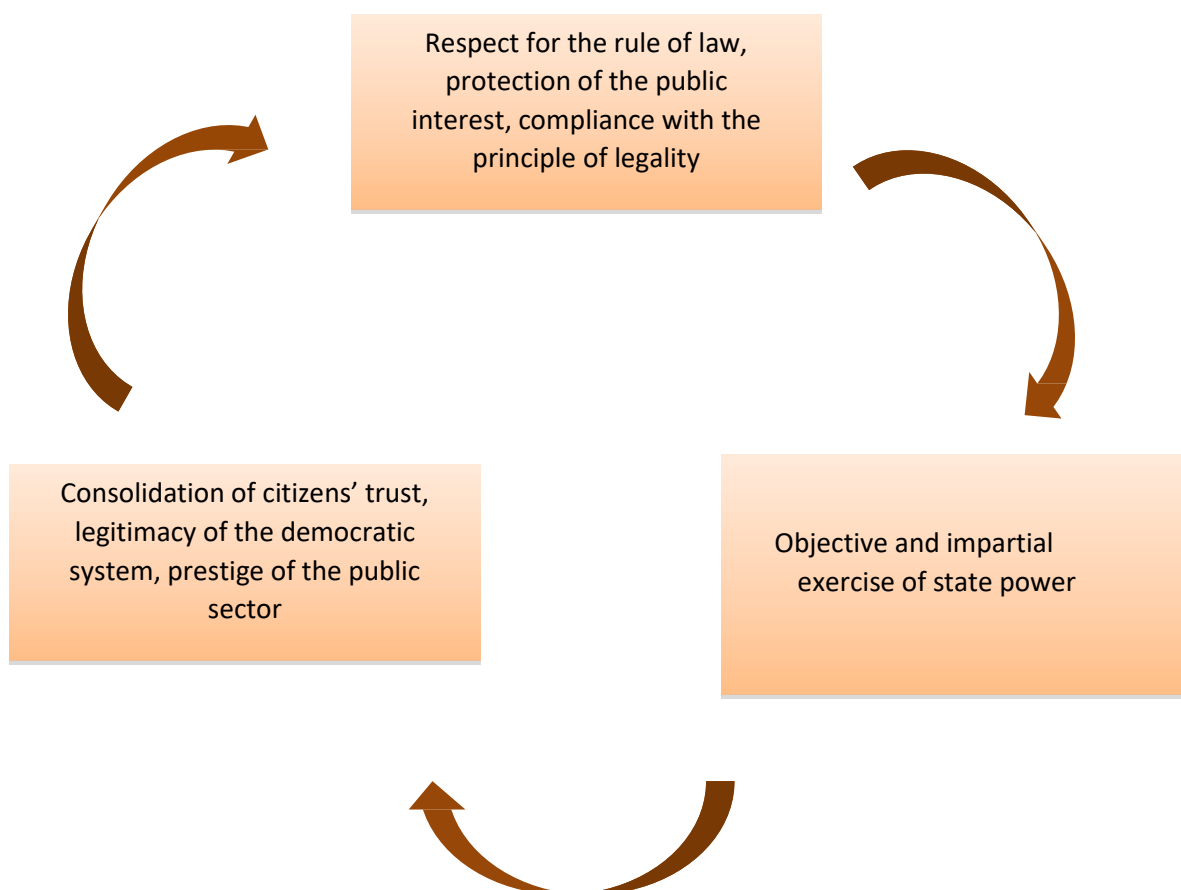
¹ OECD (2000), "Compliance-based ethics management", and "Integrity-based ethics management" and OECD 2000 Report on building the ethics infrastructure of public administrations.

² UN, International Code of Conduct for Public Officials (1996), and Convention against Corruption (2003); Council of Europe, Code of Conduct (2000); European Union, Code of good administrative behaviour (2000), Code of conduct for Commissioners (2011), Code of Conduct for Members of European Parliament (2011) and European Ombudsman's Code of Conduct (2001).

³ "Ethics and politics: ancient Greece shows the way...", Konstantina Goggaki, Lecturer, Professor, University of Athens, 21 November 2015.

and the state with respect to legality and general principles of law. This results in a dialectical relationship between the employee's personal values and the socially accepted forms of behaviour in the field of administration and society. This ultimately leads to the formation of an "independent" culture of the institution that aligns with the existing value system while setting higher standards of Administrative and Ethical behaviour.

Graph 1: Need to implement the Code of Conduct



The codes of conduct fall under the umbrella of "soft law", which sets forth standards of conduct for a professional group, in this case, the Authority's Inspectors-Auditors. These standards serve an educational role, providing guidance on appropriate behavior. They are flexible and lack legal consequences or sanctions for non-compliance. The absence of a legal obligation should not be seen as a weakness of these rules but rather as their superiority and the necessity of their existence, which highlights the inadequacy of formal laws to regulate all those areas and the relations of officials, both towards their service and citizens. But when these same

rules are included in legal regulations, then they are subject to legal and disciplinary penalties.

In this context, the Authority adopts this Code of Professional Conduct (hereinafter referred to as the "Code") with the aim of promoting an ethical mindset among Inspectors-Auditors and ensuring a model working environment. Ethics is defined as a set of rules that outline the professional and personal conduct of a particular professional discipline, indicating what should be done. In the context of administrative bodies, ethics refers to the rules that govern the behaviour of staff towards citizens and within the service. Ethics also encompasses both formal regulations, which are subject to penalties (criminal or disciplinary), and informal standards that are an integral part of the civil servants' culture. Ethics is an ethical code of conduct that provides a set of standards for classifying actions as ethical or unethical. Administrative ethics sets limits and prohibitions on the conduct of officials, seeking to implement the general ethical values on which it is based. These rules set out the minimum standards of conduct and professional competence of officials and entail the exercise of control over compliance with the obligations they create.

A code of ethics is a vital tool for establishing confidence in the objectivity of the audit process, assessing and enhancing the effectiveness of risk management processes and control systems. It plays an essential role in preventing fraud, corruption and non-compliance with the law, thereby strengthening good governance in the public sector. It is a means of articulating the requisite shared understanding of expectations, influencing conduct and fostering habits. In developing a culture of ethics, the role of leadership is pivotal. It is essential that leaders provide a clear vision and inspiration for the Authority's Inspector-Auditors to adhere to ethical standards.

This Code reinforces the fundamental values and principles on which the work of the Authority is based, and provides a reference point for decisions and actions in the exercise of the Inspectors-Auditors' statutory responsibilities. It describes the philosophy, principles and rules that govern the ethical and professional conduct of Inspectors-Auditors within and outside the service. Further details may be provided in internal circulars to address specific issues.

For the compilation of this Code of Conduct, best international practices have been taken into account as reflected mainly in the respective Codes of Conduct of:

- The Institute of Internal Auditors (IIA),
<https://na.theiia.org/standards-guidance/Pages/Standards-and-Guidance-IPPF.aspx>
- International Organization of Higher Institutions Control, International Organization Supreme Audit Institutions (INTOSAI),
https://www.intosai.org/fileadmin/downloads/documents/open_access/ISSAI_100_to_400/issai_130/ISSAI_130_en.pdf
- European Agency of Higher Education Institutions Audit Office, European Organisation of Supreme Audit Institutions (EUROSAI),
<https://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/working-groups/audit-ethics/RelDoc/Guidelines-to-implement-ISSAI-30-EN.PDF>,
https://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/working-groups/audit-ethics/RelDoc/TFAE_paper-Auditing-Ethics-in-Public-Sector.pdf
- European Court of Auditors (ECA),
https://www.eca.europa.eu/Lists/ECADocuments/ETHICALGUIDE/ETHICALGUIDE_EN.PDF

Also taken into account were:

- The Code on the Status for Public, Political and Administrative Employees and Employees of Legal Entities of Public Law (Law 3528/2007)
- Executive State: Organisation, operation and transparency of government, governmental institutions and Central Public administration (Law 4622/2019)
- The Administrative Procedural Code (Law 2690/1999)
- The Guide to Good Administrative Behaviour (2012)
http://www.ydmed.gov.gr/wp-content/uploads/20120405_oods54_odigos_orthis_dioikitikis_siberiforas.pdf

1. NTA Mission

The NTA's mission, as set forth in article 82, paragraph 1, of Law 4622/2019, is to enhance transparency, integrity, and accountability in the actions of governmental bodies, administrative authorities, state entities and public institutions. Additionally, the Authority aims to prevent, deter, detect and respond to phenomena and acts of fraud and corruption in the actions of public and private bodies and organizations.

The NTA aims to add value and contribute to improvements in the operation of the public and wider public sector. In this context, Inspector-Auditors are required to exercise due diligence in the conduct of audits, adopt a constructive attitude in their working relationships and contribute positively through the formulation of relevant audit reports, guided by the fundamental principles of the Code of Ethics.

2. Scope of Application

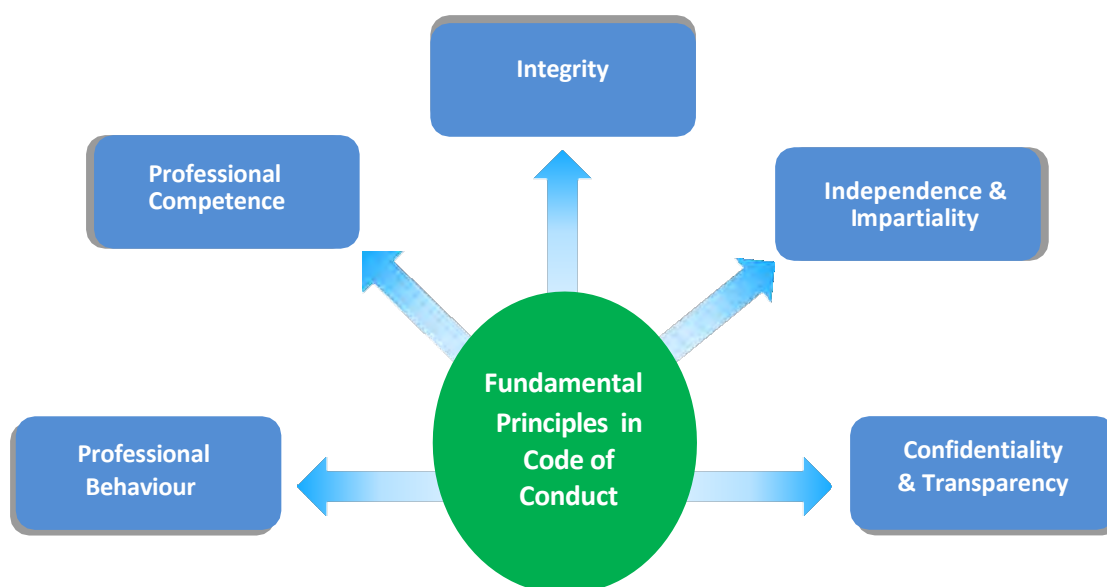
The principles and rules of this Code are applied by the Inspectors-Auditors serving in the NTA's Central Service and in its local Regional Services and govern their work.

3. Fundamental Principles

In order to fulfil its mission, the NTA must be and be considered objective and independent, with the trust of citizens, audited entities and the Authority's staff. The ethical guidelines are based on the values: 1. Integrity, 2. Independence and Objectivity, 3. Confidentiality and Transparency, 4. Competence and 5. Professional Behavior.

The Code of Conduct includes two main elements:

- The principles related to the profession and practice of Inspectors-Auditors.
- The rules of conduct that inspector-auditors are expected to follow. These rules contribute to the understanding and translation of the principles into practical applications and are intended to guide their ethical behaviour.

Graph 2: **Fundamental Ethical Principles for NTA's Inspectors-Auditors**

3.1 Integrity

Principle: Act honestly, credibly, in good faith and in the public interest. Inspector-Auditors' integrity builds trust and provides the basis for supporting their judgement.

Rules of Conduct for Inspectors-Auditors:

- They will perform their work with honesty, diligence, consistency and responsibility. They will always act in good faith and in the public interest.
- They will comply with all applicable laws and regulations and will make all notifications and reports required by law and in their capacity.
- They will not engage in any illegal activity and will not engage in any acts that are dishonourable to themselves or that could bring into question the Authority's credibility.
- They will respect and contribute to the legitimate and ethical objectives of the Authority as set out in its founding Law.

3.2 Independence and Impartiality

Principle: Avoiding situations or influences that lead to compromise or are perceived to lead to compromise, exercising professional judgment and acting in an impartial manner.

The Inspectors-Auditors shall demonstrate the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process under review.

To guarantee the “principle of independence and impartiality”, the audit process results must be presented in the relevant audit reports in an accurate and impartial manner. Furthermore, the conclusions must be based solely on evidence gathered and compiled in accordance with the Authority's Audit Function Rules.

Rules of Conduct for Inspectors-Auditors:

- They shall not engage in any activity or enter into any relationship that may impair their impartial judgment or conflict with the interests of the Authority.
- They will not accept anything that may damage or be perceived to damage their professional judgement.
- They shall include in their audit findings all significant information disclosed to them, the non-disclosure of which may misrepresent the scope of their audit activities and actions.

3.3 Confidentiality and Transparency

Principle: Dedicated protection of information, respecting the need for transparency and accountability. Inspector-Auditors shall respect the value and origin/authority of the information they receive, whether in physical or electronic form, and shall not disclose/reveal information without proper authorisation, unless there is a legal or professional obligation to do so.

Rules of Conduct for Inspectors-Auditors:

- They will be prudent in the use and protection of information acquired in the course of their duties. They must, during the audit process, protect information held in physical or electronic records that originates from auditees or is generated within the Authority. These records shall not be left exposed to the risk of theft or copying.
- They shall not use information for personal gain, for the benefit of third parties or in a manner contrary to the applicable legislation or harmful to the institutional framework and the ethical objectives of the Authority.

3.4 Professional Competence

Principle: Continuously acquire knowledge and skills and act in accordance with applicable auditing standards and with due professional diligence. Inspector-Auditors must use the knowledge, skills and experience required to perform their duties effectively.

Rules of Conduct for Inspectors-Auditors:

- They will give priority to audit subjects for which they have the necessary knowledge, skills and experience.
- They will provide audit services in accordance with the Authority's Audit Standards and the Authority's Audit Regulation, the implementation of which will be ensured by the Head of the Inspections and Audits Unit.
- They will ensure that their knowledge and skills required to perform their professional duties are kept up to date.

To this end, the Authority should ensure the necessary resources for the certification, training and scientific training of Inspectors-Auditors.

3.5 Professional Behaviour

Principle: Comply with applicable laws and regulations, comply with this Code and to avoid any action or conduct that could disparage audit work and bring the Authority into disrepute. In this context, any action by the Inspector-Auditors has an impact on the Authority's credibility.

Rules of Conduct for Inspectors-Auditors:

- They will ensure that they are kept up to date with the applicable rules and procedures of the Authority related to their professional conduct within and outside their working environment.
- They must not abuse their position, perform their duties with due diligence and act appropriately when dealing with other persons.
- Prudence and care must be exercised to ensure that their actions or opinions do not undermine the Authority's position, for example when using social media.
- Activities that are lawful but not consistent with professional standards must be avoided

Graph 3:
Rules of Conduct of NTA's Inspectors-Auditors



4. Responsibilities of the Inspectors-Auditors when working with the audited entities

4.1 Behavior

In the course of their audit work and during their contact with the audited entities, the Inspectors-Auditors:

- 4.1.1** Shall have diligent and dignified appearance.
- 4.1.2** Shall behave with in a courteous and respectful manner.
- 4.1.3** Shall address the employees/officials of the audited entities and the audited individuals in the plural and shall limit their relations to a strictly formal and professional context so as not to compromise their ability to act objectively and independently.
- 4.1.4** Should deal calmly and sympathetically with cases of recalcitrant or argumentative auditees, avoiding tensions or arguments and, if necessary, seeking the assistance of their supervisors.
- 4.1.5** Shall not express their political, religious or philosophical beliefs in the performance of their duties.
- 4.1.6** Avoid any act that could offend or diminish the personality or professional integrity of the persons under audit.
- 4.1.7** Ensure a relationship of trust with the auditees, which is crucial for facilitating access to the information requested.

4.2 Providing advice or recommendations

- 4.2.1** Provide advice or recommendations to an auditee within the scope of the audit, ensuring that they do not substitute for the administrative responsibilities of the auditee.
- 4.2.2** They shall not carry out activities outside their responsibilities as defined by the applicable provisions as well as by the Authority's specific internal rules of procedure which could compromise their impartiality, hinder their work and ultimately undermine the Authority's reputation.

4.3 Obstacles

An obstruction is defined as any element that hinders the execution of a project, the handling of a case, thereby impeding progress.

In this context, the Inspectors-Auditors:

- 4.3.1** They must avoid any conflict of interest, whether real or apparent, such as participation in the management of the audited entity or having a financial interest in the audited entity.
- 4.3.2** Avoid any relationship with the audited entity that could compromise their independence, such as family or personal relationships

relations with employees of the entity. Prior to commencing audit activity, they must assess the potential impact of such relationships and inform the Head of the Inspection and Audit Unit accordingly.

- 4.3.3** They should not take up audit work within their former organization, as this could raise questions about their impartiality. In such cases, they have a duty to inform the Head of the Authority's Inspection and Audit Unit.

4.4 Gift and Hospitality Policy

Bribery of a public official constitutes an improper benefit of any kind or the acceptance of a promise to provide such a benefit for an act or omission, in connection with the performance of his duties, whether future or completed. Inspector-Auditors in matters of bribery shall be subject to the relevant provisions of the Penal Code.

In this context, the Inspectors-Auditors:

- 4.4.1** They shall not accept, either for themselves or on behalf of others, gifts or other benefits that could influence their professional judgment or appear to create a financial or personal obligation to the donor. This policy is intended to ensure that the recipient's work remains independent and objective.
- 4.4.2** However, in a professional context they may accept gifts which, because of their value and nature, are considered to be within the scope of common courtesy, such as a book of historical monuments of the auditee.
- 4.4.3** They may not accept an offer of hospitality from the auditee or any invitation to a meal as part of the audit process.
- 4.4.4** They must not accept any invitation to events where participation would normally involve payment of a fee, such as invitations to art exhibitions, sporting or cultural events, charity dinners and hotel accommodation. However, they may accept invitations to events where they represent the Authority in an official or professional capacity.

5. Responsibilities of Inspectors-Auditors towards citizens

In the course of their duties, the Inspectors-Inspectors interact with the general public, i.e., citizens, who may approach the Authority to request general information or to file a complaint. In this context:

5.1 They demonstrate courtesy and helpfulness in their dealings with citizens, having as their primary duty to serve the public interest.

5.2 They shall not provide material information to complainants, auditees and interested parties with a legitimate interest regarding ongoing or completed audits, referring them for more complex requests for information to the Head of the Inspection and Audit Unit.

5.3 In the event of abusive requests for information or complaints, they will respond politely, always providing appropriate justification.

6. Commitment of the Inspectors-Auditors to the Authority

Inspectors-auditors shall be bound by the Authority itself.

In particular:

6.1 Compliance with regulations

Compliance with this Code, the provisions of the Constitution and the laws of the State is incumbent upon each Inspector-Auditor, who is called upon to safeguard the Authority from phenomena that diminish its credibility and prestige.

In this context, the Inspectors-Auditors:

6.1.1 They shall act in accordance with the principle of legality, the protection of the public interest and in accordance with the principles and values of the Authority.

6.1.2 They do not execute manifestly unconstitutional or illegal orders of their superiors and they act in accordance with the provisions on the legality of official actions of article 25 of Law 3528/2007 "Code of the Status of Public Civil Servants and Employees of Legal Entity of Public Law", as currently in force.

6.1.3 Comply with the Authority's policies and adhere to its Internal Regulations and other Codes, including internal circulars or instructions.

6.1.4 They shall comply with the conditions of employment as laid down in the Civil Servants' Code, the Internal Functioning Regulation and the Audit Functioning Regulation of the Authority and shall carry out directly the tasks and duties assigned to them, based on the priorities agreed with their superiors.

6.2 Contributing to the maintenance of the Authority's reputation

- 6.2.1** They inspire confidence and credibility and enhance the Authority's prestige by adopting the ethical requirements of this Code.
- 6.2.2** They are distinguished for their professional competence, safeguarding the quality and prestige of their audit work and enhancing the Authority's credibility and reputation.
- 6.2.3** They are expected to display unwavering professionalism and personal integrity in all aspects of their professional and personal lives.
- 6.2.4** They shall be in charge of their workplace and their personal appearance, in accordance with generally accepted standards of dress and behaviour.
- 6.2.5** They must respect their commitments and obligations when communicating with citizens and audited entities, ensuring Authority's credibility.
- 6.2.6** They shall report to their superiors, in good faith and in confidence, any cases that affect the prestige of the Inspector or the Authority.

6.3 Behaviour towards colleagues

- 6.3.1** They adhere to principles of respect, fairness and courtesy towards others, and refrain from all forms of harassment.

Harassment is any unwanted behaviour that creates a hostile and stressful working environment, which has a detrimental effect on work performance. This can take various forms, including verbal or physical violence, sexist comments and innuendos, intimidation, victimisation, as well as less obvious actions such as denigration and unacceptable personal comments.

- 6.3.2** They demonstrate respect for the value and opinion of others. They are committed to non-discrimination based on factors such as national or racial origin, disability, religion, age, sexual orientation, gender, part-time or full-time employment, marital status, trade union activities or political opinions.
- 6.3.3** They collaborate in a spirit of honesty, integrity and transparency, aiming for a constructive exchange of views. They shall respect colleagues' time and take account of their schedules when working together. Feedback shall be provided in a manner that respects the individual and their role, and decisions shall be made through meaningful dialogue and efficiency.
- 6.3.4** They contribute to the implementation of open internal communication, which has a positive effect on cooperation. Important information should also be shared with those who may need it for their audits, provided that it is limited to what is strictly necessary and the principle of confidentiality is not breached.

- 6.3.5** Contribute to the creation and maintenance of a safe and healthy working environment and seek the opinion and professional appreciation of others.

6.4 Documentation of Audit Work

- 6.4.1** They carry out their duties without any political or other external influence. They are required to make a balanced assessment and judgement of all the facts and shall not be influenced by self-interest, the interests of others, or the undue influence from third parties when forming their professional judgement.
- 6.4.2** They should be able to fully support the findings, conclusions, recommendations and recommendations of the Inspection and Audit Reports.
- 6.4.3** They should ensure that the final conclusions of the Inspection and Audit Reports are supported by sufficient evidence.
- 6.4.4** They will achieve the Authority's audit objectives in an efficient and effective manner, continuously improving the quality of their work.

6.5 Conflict of interest

A conflict of interest arises when professional judgment or action may be influenced by a private or personal interest that could result in personal, financial or professional gain. The concept of conflict of interest is also linked to situations where the interest pursued may appear to the public to compromise the impartiality and objectivity of the Authority's work.

In this context, the Inspectors - Auditors:

- 6.5.1** They shall avoid any audit assignment that conflicts with their own interests, those of related persons or related companies.
- 6.5.2** They shall not misuse any advantage derived from their position in the Authority for personal gain, including financial gain, which could call into question their motivation or cause the Authority to lose credibility.
- 6.5.3** They do not use information obtained by virtue of their position as a means to harm third parties.
- 6.5.4** They are required to disclose and report to the Authority cases of apparent, potential or disguised conflict of interest which come to their attention in order to protect the public interest.
- 6.5.5** They have a duty to assess and evaluate any risks that may affect their independence and to inform the Head of the Inspection and Audit Unit.

- 6.5.6** Avoid situations that may compromise their independence, such as applying for a position in a controlled entity, in which case they must inform the Head of the Inspection and Audit Unit.

6.6 Exercising private work

- 6.6.1** They may engage in private work or work for remuneration, in accordance with the applicable provisions of the Staff Regulations, provided that such work does not conflict with the interests of the Authority or is incompatible with their position and does not interfere with the proper performance of their duties or undermine the Authority's reputation.

They may, in accordance with the applicable provisions of the Civil Servants Code, engage in private activities or work for remuneration, provided that such activities do not conflict with Authority's interests, are not incompatible with their position and do not interfere with the proper performance of their duties or undermine Authority's reputation.

- 6.6.2** The prohibition on engaging in private work for remuneration shall not apply to literary and scientific activities in general, but may require the NTA Governor's approval and the agreement of the Authority's Staff Council may be required for the Inspector-Auditor when it concerns information which has come to his/her knowledge in the course of his/her duties, due to the obligation of professional secrecy and the confidential nature of such information.

6.7 File and Information Management

- 6.7.1** They shall respect the confidentiality of information in the audit process. Upon joining the Authority, they shall sign a declaration of confidentiality which they shall respect, without prejudice to their individual freedom of expression.

The obligation of confidentiality shall continue for five years after the end of their term of office in the Authority.

- 6.7.2** On leaving the Authority in any form, they shall return all office equipment, their identity cards and the physical and electronic records they have kept.

6.8 Use of Authority's assets

- 6.8.1** They have a duty to protect the Authority's property, which includes items such as computers, photocopiers, telephones, internet access, e-mail, office furniture and other equipment.

This protection includes, for example, safeguarding against theft, misuse or unauthorised use, proper professional use, prompt reporting of any theft or misuse, and judicious use of telephones, computers and photocopiers for non-professional purposes.

- 6.8.2** Search for information on the internet, primarily when there is a business need, in compliance with basic computer information security guidelines.

7. Responsibility of the Head of the Inspection and Control Unit

The Head of the Inspections and Audits Unit:

7.1 Supervise the compliance of the Inspectors-Auditors with the Code of Conduct.

7.2 The skills and experience of the Inspectors-Auditors should be taken into account when assigning inspection and audit order.

7.3 It reinforces the importance of rotating the scope of control, with the rotation of inspectors-auditors, which is a necessary condition for maintaining independence, objectivity and impartiality, while promoting their professional training.

7.4 Ensure that Inspectors-Auditors are treated equally and have equal opportunities with regard to their professional development. Close interpersonal relationships between Supervisors and Inspectors-Auditors may make it difficult to comply with the principle of equal treatment.

8. Personal Data

Inspectors-Auditors are obliged to protect personal data and respect the confidentiality and privacy of the information provided to them in the performance of their duties, in compliance with the provisions of General Regulation (EU) 2016/679, Directive 2016/680 and Law 4624/2019 (Government Gazette 137/T. A' /29.08.2019).

The collection and processing of data is carried out by legitimate and transparent means, in the context of the Authority's competences, in the public interest.

Only the necessary data are collected and processed, and they are not used for purposes other than those for which they were originally collected (except in cases where this is expressly permitted by law). It is confirmed that the Data is accurate, true, objective, accessible, appropriate, relevant to the purpose for which it was collected, intelligible and up-to-date.

Appropriate technical and organizational measures are used to protect personal information, ensuring the confidentiality, security, integrity and quality of the data. These measures are subject to regular review and update, ensuring they remain current and effective. In addition, the data processing procedures shall be continuously monitored and evaluated in terms of their effectiveness and the identification of risks.

The transfer of data to third parties is always carried out in accordance with the provisions of the applicable legislation and in order to protect the public interest.

The retention of the data is valid for the period of time specified in national legislation, after which it is deleted in a legal and secure manner.

The Authority's staff shall be informed, trained and held accountable on the correct processing of Personal Data.

A Data Protection Officer is appointed in the Authority to ensure that staff are adequately informed and that internal procedures and the personal data security policy are complied with.

9. Other provisions

In cases where there are any uncertainties or gaps in the interpretation of any provision of this Code, staff members are advised to address the Authority's Governor through the designated chain of command to facilitate the resolution of the matter and the provision of relevant instructions.

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Annexes

Annex I: Conceptual Dictionary⁴

Integrity: the quality or state of having sound moral principles. The state of being upright, honest and truthful. The willingness to do what is right, to uphold and live up to a set of values and expectations.

Engagement: the work performed in the exercise of the responsibilities of the Inspection and Audit Unit.

Analytical procedures: analysis of significant relationships, trends and ratios used primarily during the planning stage of an audit and in the overall review afterwards. Analytical procedures also include the necessary investigation of identified variances or relationships that are inconsistent with other relevant information, or that differ significantly from predicted values.

Independence: freedom from any condition which might prevent the Inspectors-Auditors from carrying out their duties impartially. In order to achieve the necessary degree of independence, the Head of the Inspection and Audit Unit shall have direct and unfettered access to senior management and the Management Board

Objectivity: an impartial state of mind that allows internal and external auditors to perform their engagements in a manner that allows them to have an honest belief in their work product without significant compromise to quality. Objectivity requires auditors not to subordinate their own judgement of audit matters to the judgement of others, and not to allow bias, conflict of interest, undue influence by others, or the coincidence of characteristics of the auditor and the audited entity that would negate or distort their judgement.

Fraud: any illegal act of deception, concealment or abuse of trust. These acts do not require the use of force or the threat of force. Fraud is committed by individuals and organisations to obtain money, assets or services, to avoid payment or loss of services, or to protect personal or business interests.

⁴ **Sources for the compilation of the Conceptual Dictionary:** a) Government Gazette 2848/tr.2012, Glossary of terms, b) INTOSAI GOV 9100, c) ISSAI 1000, d) ISSAI 1003, e) Committee of Sponsoring Organizations of the Treadway Commission (COSO), f) XVI INCOSAI, Uruguay, 1998, g) Transparency International, h) IIA (2016), International standards for the professional practice of internal auditing (standards), Institute of Internal Auditors and i) OECD 2018 "*Internal Audit Handbook for Greek Public Administration*".

Efficiency: the use of financial, human and material resources in such a way as to maximise output for a given quantity and quality of inputs, or to minimise inputs to achieve a given quantity and quality of output.

Effectiveness: the extent to which the objective is achieved, or the extent to which the actual outcome of an activity is consistent with the objective or intended results of that activity.

Public Accountability: the obligation of persons or entities, including public enterprises and corporations, to which public funds have been allocated to be accountable for the fiscal, tax, administrative and programmatic responsibilities assigned to them and to report to those who have entrusted them with those responsibilities.

Governance: this is the combination of procedures and structures implemented by the management of the organisation in order to inform, direct, manage and control the activities of the organisation in order to achieve its objectives.

Assurance: an objective examination of evidence to provide an independent assessment of the organisation's governance, risk management and control processes. Examples may include financial performance, compliance, security system and due diligence procedures.

Transparency: the obligation of the public administration to ensure the widest possible publicity for its decisions and actions, as well as for proposed legislation and regulations, in order to facilitate scrutiny of its actions.

Corruption: any form of unethical use or abuse of public power for personal or private gain. Corruption includes the exercise of influence and/or the abuse of public authority through the giving or receiving of incentives or illegal rewards for improper personal or private gain.

International Organization of Supreme Audit Institutions (INTOSAI): The International Organization of Supreme Audit Institutions (INTOSAI) is a global association of governmental entities. Its members are the state agencies of the chief financial auditors. INTOSAI is an autonomous, independent and non-governmental organisation, with special consultative status and acts as an umbrella organisation for the public external audit community.

It has established a framework for supreme audit institutions to promote development and knowledge transfer, improve public external audit worldwide and enhance professional competencies.

Management: the individuals entrusted with the execution of organizational functions of the organisation. In certain instances, management includes some or all of those responsible for governance, such as executive members of a Management Board or an Executive Director.

Written representation: a written statement by management provided to the auditor, intended to substantiate specific matters or to support audit evidence.

Auditor: The term "auditor" refers to the individual or individuals responsible for conducting the audit.

Audit evidence: information used by the auditor to reach the conclusions on which the auditor bases his or her opinion. Audit evidence includes the information contained in the audited entity's governance and operating systems, the accounting records supporting the financial statements, and other information.

Audit: a review of an organisation's activities and functions to ensure that they are carried out or operated in accordance with objectives, budget, rules and standards. The objective of this review is to identify, at regular intervals, any discrepancies that may require corrective action.

Professional judgment: the application of relevant training, knowledge and experience, within the framework provided by auditing, accounting and ethical standards, in making informed decisions on the courses of action appropriate to the terms of reference of the audit assignment.

Sufficiency of audit evidence: a measure of the quantity of audit evidence. The quantity of audit evidence required is affected by the auditor's assessment of the risks of material misstatement and the quality of that audit evidence.

Inspection (as an audit procedure): the examination of records or documents, internal or external, in paper or electronic form or other media, or physical examination of an asset.

Ethical values: the ethical values that allow the decision-maker to determine the appropriate behaviour to adopt. These values should be based on anything "right", which may extend beyond the requirements of the law.

Code of conduct/Code of ethics: citizens expect public officials to serve the public interest with impartiality, legitimacy, integrity and transparency on a daily basis. Core values guide the judgement of public officials as to how they carry out their duties in day-to-day activities. To implement these values, organisations shall establish a formal code of conduct.

Impediment: an impediment is anything that hinders the execution of a project, the handling of a case, as well as anything that interferes as an obstacle.

Accountability: the process by which public bodies and their staff are held accountable for their decisions and actions, including the management of public resources and all aspects of their performance. The duty imposed on a person or entity subject to audit to demonstrate that it has managed or controlled the funds allocated to it in accordance with the terms under which those funds were granted to it.

Legality and Regularity: the purpose of the legality and regularity audit is to verify that transactions comply with the applicable legal and regulatory provisions and are covered by sufficient appropriations in the budget.

Management Intervention: management's actions to circumvent prescribed policies or procedures for legitimate purposes. Management intervention is usually necessary to deal with non-recurring and non-standard transactions or events that would otherwise be handled inappropriately by the system.

Conflict of interests: a conflict of interests arises when an Inspector-Auditor's professional judgment or actions may be influenced by a private or personal interest, leading to personal, financial or professional gain.

- Concept of relative or close relative or covert relationship: This category includes the staff member's relatives, i.e. his/her spouse or relative by blood or marriage, in a straight line indefinitely, in a lateral line up to the third degree, or persons with whom he/she has a special relationship of friendship or enmity or with whom he/she has a covert relationship. This extends to cases of litigation (in or out of service) or present or past litigation on personal grounds (e.g. lawsuit, suit, divorce, inheritance, etc.).
- Concept of special economic or other interest: A special economic or other interest is the real and foreseeable likelihood that the result of the employee's work will have an economic effect on the employee or the persons mentioned above, which may be either a gain or a loss.

Compliance: a) compliance with laws and regulations applicable to an entity; and b) compliance and adherence to policies, plans, procedures, laws, regulations, contracts or other requirements.

Audit documentation: the record of the work performed, audit evidence obtained, results obtained and the conclusions drawn by the auditor.

Audit file: one or more folders or other storage media, in physical or electronic form, containing the records that constitute the documentation of the audit work for a specific audit assignment.

Annex II: Solemn Declaration of Confidentiality



Solemn Declaration

(Article 8, Law 1599/1986)

Confidentiality of NTA Inspectors of Auditors

The accuracy of the information submitted with this declaration can be verified based on the records of other authorities

TO ⁽¹⁾ :	NATIONAL TRANSPARENCY AUTHORITY								
The Name:				Last name:					
Father's name and surname:									
Mother's name and surname:									
Date of birth ⁽²⁾ :									
Place of Birth:									
ID number:				Tel:					
Place of Residence:			Street:			No:		ZIP:	
Fax:				Email:					

In my personal responsibility and knowing the sanctions⁽³⁾ set in the provisions of paragraph 6 of Article 22 of Law 1599/1986, I declare that:

I will respect the confidentiality and secrecy of information and data that come to my knowledge in the course of my duties and will not disclose or publish information without proper authorisation, during my term of office at the Authority and for five years after leaving it, in accordance with the provisions of paragraphs 17 and 18 of Article 96 of Law 4622/2019 and in the Code of Professional Conduct for the NTA Inspectors-Controllers

Date:

Signature:.....
(Signer)

- (1) Filled in by the applicant or the Authority or Organisation of the public sector that this application is sent to.
 (2) Written in full.
 (3) "Whoever knowingly states false facts or denies or conceals the true facts with a written solemn declaration of Article 8 shall be punished with imprisonment of at least three months. If the person responsible for these acts intended to obtain pecuniary advantage harming others or intended to harm others, is punishable by imprisonment of up to 10 years".
 (4) In case of insufficient space, the declaration may continue at the back side and is signed by the applicant.

Annex III: Examples of Ethical Dilemmas⁵

EXAMPLE 1

In the last four years you (the Inspector-Auditor) conducted two (2) audits in the same Municipality, with the objective of examining the collection of public revenues from the lease of municipal properties, as outlined in the Public Revenue Code. So far, you have developed friendly relations with the Chief Financial Officer of the Municipality. On the occasion of your name day, he offers you a symbolic and small gift.

What should you do?

EXAMPLE 2

You are conducting an audit of a Public Law Entity that has previously been audited by your colleagues. During the audit process, you identify a significant error, which, according to the evidence in the case, has existed for a number of years and was not detected during previous audits. The discovery of the error would demonstrate that the previous audits were not sufficiently thorough. However, concealing the error would perpetuate its existence.

What should you do?

EXAMPLE 3

Following an audit, you realise that you have methodologically focused too much on one issue, overlooking some other important aspects of the case. There is no time to carry out in-depth analyses in accordance with the predefined methodology and the deadline set for the case.

What should you do?

EXAMPLE 4

When participating in a horizontal audit team (a number of similar bodies), you are required to apply the same audit methodology (e.g. standardisation of an audit procedure using IT) that you have not used before, nor have you been provided with the relevant training in a timely manner. In addition, you have some doubts as to whether this method improves the quality of the audit and you believe that your long-standing experience is a more reliable assurance.

What should you do?

⁵Sources: a) Fabrice Mercade, *Ethical dilemmas and how to deal with them* (EUROSAI TFAE, Lisbon 2014); b) Rushworth Kidder, *How good people make difficult choices. Resolving the dilemmas of ethical living*; c) Paolo Giusta, *Ethical issues - Practical microethics for European Union civil servants*; d) European Court of Auditors, 2006; e) United Nations Ethics Office, (<http://www.un.org/en/ethics/index.shtml>); and f) European Commission, *Practical Guide to Ethics & Conduct of Staff* (http://ec.europa.eu/civil_service/admin/ethic/index_en.htm)

EXAMPLE 5

A member of the audit team you supervise, is very competent and carries out good quality audits, but is often rude to the employees of the auditees and behaves in an arrogant and aggressive manner.

What should you do?

Making decisions based on justice and ethics

	Law	Ethics	Morality
Source	Legal framework	Public Institutions	Consciousness
Recipient	Society	Institution's Personnel	Individual behaviour
Imposition	Legal sanctions	Voluntary compliance/ Disciplinary measures	Voluntary compliance

Elements to be considered when dealing with ethical dilemmas

1. Analyze the problem to assess whether you are dealing with a right versus right situation (true dilemma), rather than a right-wrong situation (compliance problem).
2. Evaluate the situation and provide your own solution based on the values at stake.
3. Check whether other people involved (hierarchy, colleagues) agree with the options you are proposing or see as alternatives.
4. Evaluate the real impact of your actions and any feedback you have received, as this experience can be a qualification or starting point when facing similar situations in the future.

Annex IV: Examples of Conflict of Interest

EXAMPLE 1

You are hereby requested to verify the legitimacy of a licence to establish and operate a commercial enterprise, granted by the Development Directorate of a Region (second level local government organisation). You had previously worked in a company owned by the same entrepreneur, and your former colleagues are now shareholders in the new company.

What should you do?

I ask my supervisor to appoint another auditor, as my credibility and the result of my audit may be questioned.

EXAMPLE 2

Your spouse's second-degree relative owns a car repair shop, the legality of which you are asked to check.

What should you do?

Even if I have never met this second-degree relative of my spouse, there may be a conflict of interest and therefore I ask my supervisor to replace me.

EXAMPLE 3

You are an active supporter of a political party whose candidate won the municipal elections in the city where you live and work. You are asked to audit a department of the municipality in question, whose director was formerly a political partner of yours.

What should you do?

In order not to call the audit procedure into question because of my political beliefs, I inform my supervisor of this obstacle.

EXAMPLE 4

You are asked to check the Directorate of the organisation of your organisational post, where you served before being seconded to the National Transparency Authority.

What should you do?

I ask my supervisor to relieve me of this duty.

EXAMPLE 5

You have been assigned to an audit team of a Public Utility. Your brother is a member of the board of directors of this company.

What should you do?

I inform my supervisor and ask to be exempted from the audit.



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