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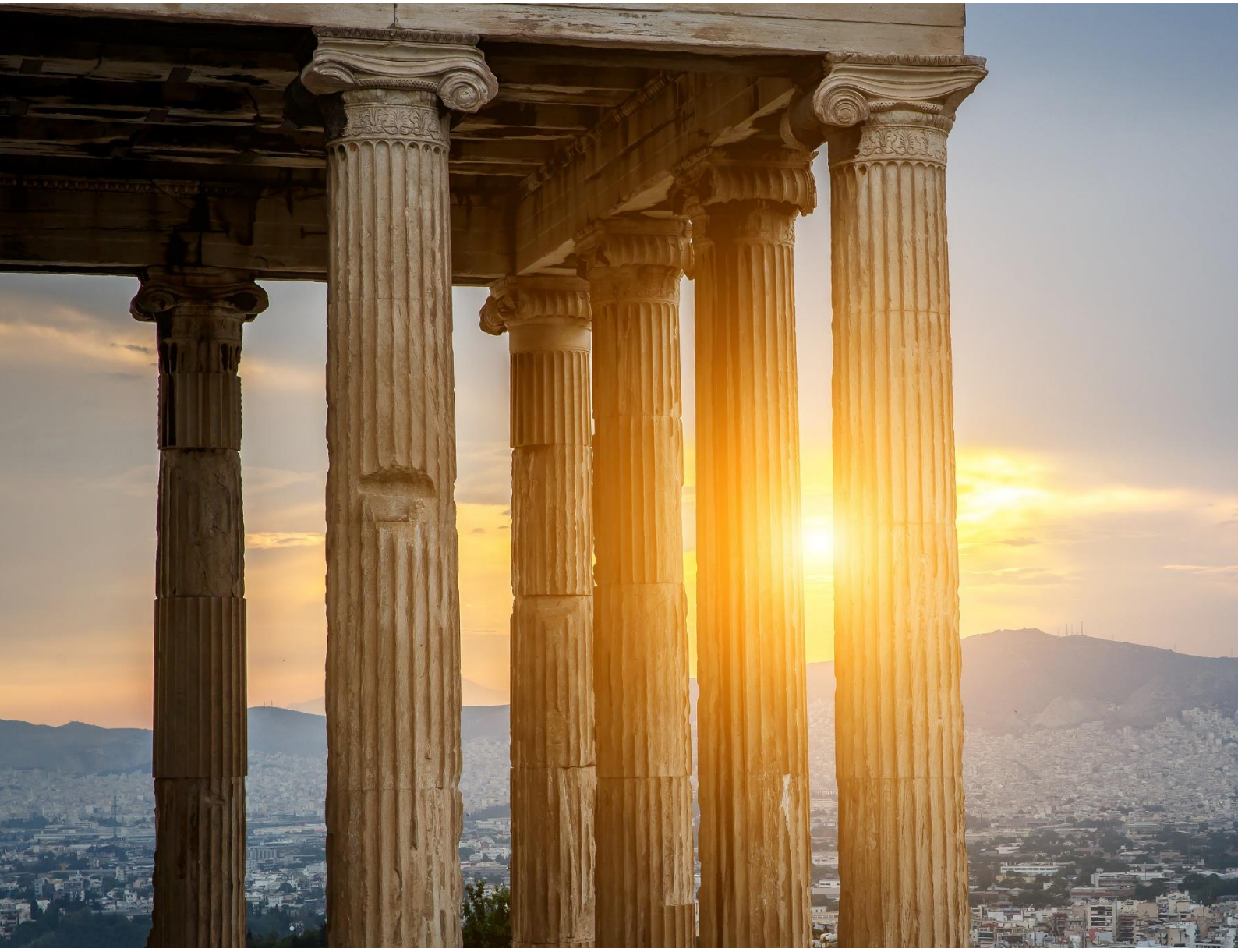
Mapping and Gap Analysis of the Conflict of Interest System in Greece



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NATIONAL TRANSPARENCY AUTHORITY

Mapping and Gap Analysis of the Conflict of Interest System in Greece

This report is part of the project “Strengthening of integrity, transparency and anti-corruption framework (sub- project: strengthening of the National Framework for Integrity in the Public Sector)” and was produced with generous financial support under the European Economic Area (EEA) and Norway Grants financial mechanism.

The report provides a mapping of Greece’s national framework and international practices on how to identify, disclose, address, prevent, detect and manage present and potential conflict of interest situations and identifying legislative gaps that could complement this national framework. In particular, the report presents the mapping of the existing framework and identifies challenges in the implementation, as well as possible areas for improvement.

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1 Legal and institutional framework for conflict of interest in Greece

A “conflict of interest” involves a conflict between the public duty and private interests of a public official (OECD, 2004[1]). Conflicts of interest can be categorised as financial or non-financial conflicts of interest:

- **Financial conflicts of interest** refer to a conflict of interest involving a pecuniary interest. The public official, a member of his or her family, or close associates may gain financially or may avoid financial loss.
- **Non-financial conflicts of interest** refer to a conflict of interest where the competing private capacity interest is non- pecuniary in nature. The interest may arise in connection with personal relationships, affiliations or ties, or other sorts of involvement that could compromise the objective decision-making of the official.

In general, incompatibilities and restrictions are regulated with the purpose of preventing conflicts of interests. Incompatibilities are activities considered to significantly affect the full and proper exercise of official and therefore, they cannot be combined with public service employment. In cases of unavoidable, serious and pervasive conflicts of interest, the legal regulations restrict public officials from these activities and positions (OECD, 2005[2]). Incompatibilities may include restrictions on political activity and on participation in non-profit organisations or other professional and business activities outside of the public function. These are usually detected through financial disclosures (UNODC, OECD and World Bank, 2020[3]). Determining the activities and positions incompatible with public duties sets the base-line boundaries for public officials. When countries set these base-line rules they need to consider how to find an equilibrium that provides clear and realistic standards for public officials to comply with in their daily work, and these standards also reflect the evolving concerns of the society and business community.

Indeed, as established in OECD instruments, activities regarded as significantly affecting the full and proper exercise of official duties are considered as incompatible with public service employment. In cases of unavoidable, serious, and pervasive conflicts of interest, the legal regulations should restrict public officials from these activities and positions. These are generally defined when the official duties and responsibilities of the public official are ipso facto considered to be adversely affected by the specified private sector activities or positions. Those activities and positions that are defined as incompatible with public officials’ positions set the baseline requirements and are enacted mainly in legal regulations (OECD, 2004[1]).

When conflict of interest situations are not properly identified and managed, they can seriously endanger the integrity of organisations and may lead to corruption in the public sector and private sector alike. Conflicts of interest have become a major matter of public concern worldwide. Furthermore, a public sector that increasingly works closely with the business and non-profit sectors gives rise to new forms of conflict between the private interests of public officials and their public duties. When prevention mechanisms fail and a conflict of interest becomes corruption, the reputation of democratic institutions are put to the test and trust in government undermined. In the private sector too, conflicts of interest have been identified as a major cause behind corporate governance shortcomings (OECD, 2004[1]). Therefore, having a strong

and consolidated framework, where management and prevention of conflict of interest situations are effective, is key to safeguarding democratic achievements.

It is important to understand and recognize that everybody has interests. The purpose of a strong policy framework of conflicts of interest is not to prohibit interests, but rather manage them. To this end, the 2017 OECD Recommendation on Public Integrity (OECD, 2017[4]) (Figure 1.1) covers conflicts of interest in all three pillars and calls on adherents to set high standards of conduct for public officials, in particular through:

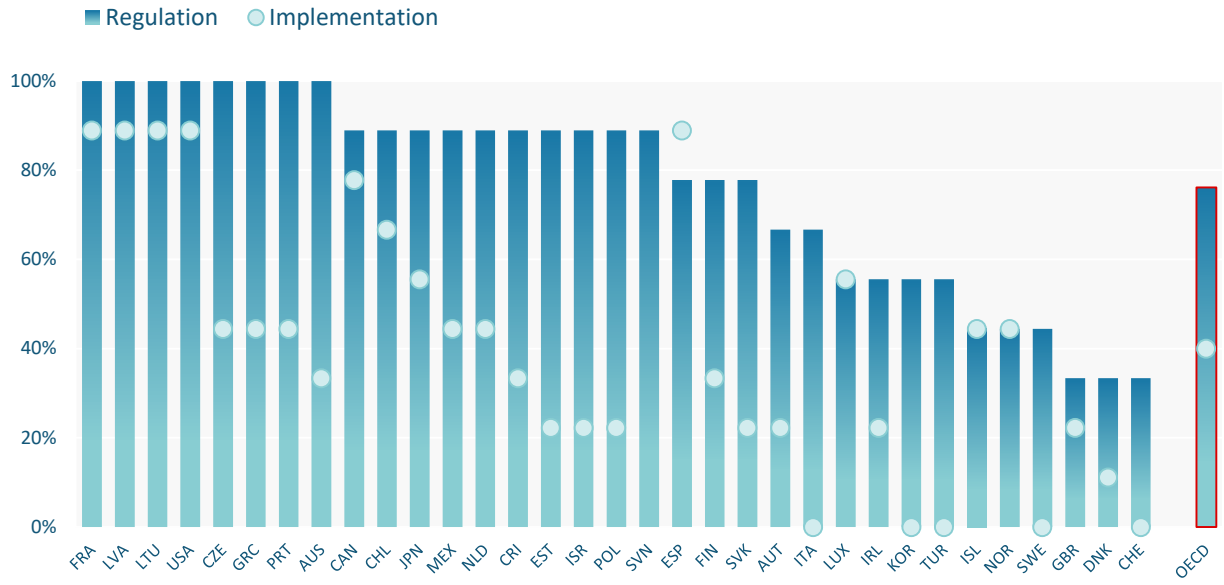
- Setting clear and proportionate procedures to help prevent violations of public integrity standards and to manage actual or potential conflicts of interest.
- Providing easily accessible formal and informal guidance and consultation mechanisms to help public officials apply public integrity standards in their daily work as well as to manage conflict-of interest situations.
- Averting the capture of public policies by narrow interest groups through managing conflict-of interest situations.

Figure 1.1. The OECD Recommendation on Public Integrity: System, Culture, Accountability

Source: (OECD, 2017[4]).

In line with the 2017 OECD Recommendation on Public Integrity (OECD, 2017[4]) and the 2003 OECD Recommendation on Guidelines for Managing Conflict of Interest in the Public Service (OECD, 2003[5]), the OECD Public Integrity Indicators (PII) measure the implementation of key aspects of conflict of interest policies. According to findings from the PII, most OECD countries have strong regulations in place but there is need to improve implementation and strengthen the monitoring of submissions of interest declarations. In fact, OECD countries fulfil 76% of criteria on regulations and 40% on practice (Figure 1.2).

Figure 1.2. Strength of regulations on conflict of interest and their implementation in practice



Note: The data for regulation is based on the adoption of 9 regulatory safeguards across 33 OECD countries (data not provided or collected: Belgium, Colombia, Germany, Hungary, and New Zealand). The data on implementation is based on the implementation of 9 safeguards across 32 OECD countries (missing data: Belgium, Colombia, Germany, Hungary, New Zealand and Slovenia)
Source: (OECD, 2024[6]), OECD Public Integrity Indicators Database.

Greece was assessed in 2022 on Principle 13 (Accountability of Public Policy-making), which included an analysis of the conflict-of-interest safeguards in place (OECD, 2022[7]). Concerning the use of conflict-of-interest prevention mechanisms for senior officials, Greece fulfils 4 out of 9 of the sub-indicators. While Greece hasn't provided data for all sub-indicators, this score is still within the OECD average score of 3.6 out of 9 (Table 1.1). Some key shortcomings that can be drawn from the OECD PII findings relate to the verification rate of submitted declarations by the responsible authorities and the lack of recommendations issued for the resolution of conflict of interest cases. The main explanation for this is the large number of declarations submitted annually, which amounts to approximately 190 000.

Table 1.1. Greece's performance on the OECD Public Integrity Indicators (PII)

Conflict-of-interest prevention measures in practice	Greece	% of countries fulfilling
• The submission rate of interest declarations from members of the Government is 100% for the past six years.	Data not provided	55%
• The submission rate of interest declarations from members of parliament is at least 90% for the past six years.	✓	62%
• The submission rate of interest declarations from members of the highest bodies of the judiciary is at least 80% for the past four years.	Data not available	24%
• The submission rate of mandatory interest declarations from newly appointed or reappointed top-tier civil servants of the executive branch is at least 80% for the past four years.	Data not provided	31%
• Declarations to be verified are selected according a risk-based approach.	✓	45%
• At least 60% of declarations filed during the latest two full calendar years were verified by the responsible authority.		24%
• The responsible authority has issued recommendations for resolution within 12 months for all cases of conflict of interest detected for the past three years.		24%
• A range of sanctions has been issued during the past three years in cases of non-compliance with disclosure obligations, non-management or non-resolution of a conflict-of-interest situation.	✓	34%
• All declarations are submitted electronically.	✓	45%

Source: (OECD, 2022[7])

1.1. Legal framework for conflicts of interest in Greece

Managing conflict of interest is an inherent part of the wider ethics framework and is intrinsic to the integrity of government. A robust legal framework with laws and regulations defining the basic standards of behaviour for public officials lies at the base of a country's ethics infrastructure. Beyond definitions, the legal framework should also provide proper enforcement mechanisms through systems of investigation and prosecution (OECD, 2017[8]). In all OECD member countries, conflict-of-interest policies and rules are stated in the country's legal framework.

The descriptive and prescriptive approaches to managing conflict-of-interest situations are usually used simultaneously (OECD, 2017[8])

- Descriptive approach: General principles set out the regulations for managing conflict-of-interest situations for public officials, while complementary specific rules provide guidance exemplifying cases.
- Prescriptive approach: Specific situations that are incompatible with the role and duties of public officials are described, and public officials are given detailed enforceable standards they should use to manage them.

Laws and codes of ethics or professional conduct can act as reference point for public servants regulating ethical norms and principles, as well as conflict of interest. In Greece, there are different pieces of legislation applying to different categories of public officials. These are further complemented by other regulations, such as codes of ethics (Table 1.2). Moreover, individual organisations have developed their own organisational codes of ethics and behaviour (e.g. the National Transparency Authority-NTA, the General Secretariat of Citizenship, the Food Control Authority, the Independent Authority for Public Revenue, the Hellenic Development Bank, and the Single Public Procurement Authority).

Table 1.2. Key Conflict of interest legislation in Greece

Type, number of legislation and applicable articles	Description	Scope of application
Laws		
Law 5026/2023	The Law establishes a comprehensive electronic system of asset and financial interest declarations. The provisions of the Law describe its purpose and subject, define the scope of application, set deadlines for the timely submission of declarations, determine the content of declarations and their verification process by the competent authorities. Moreover, the Law also includes enforcement provisions with sanctions in case of non-compliance.	The Law applies to various categories of public officials, including: • General and Special Secretaries of the Parliament and General Government, and Supporting Political Personnel; • Decentralized Administrations and Local Government; • Other Public Sector; • Justice Sector; • Financial Sector; • Broadcasting Sector and Print and Electronic Media; • Armed Forces, Security Forces, and Related Services; • Audit and Financial Services; • Sports Sector; • Public Procurement Sector; • Medical Sector; • Other categories of obligated officials
Law 4940/2022, Articles 37-38	The Law slightly amends articles 74 and 76 of Law 4622/2019 expanding its cover to also cover temporary staff and special advisors, including political advisors	Temporary staff and special advisors, including political advisors
Law 4829/2021, Articles 6, 15-18	The Law introduces provisions about cooling-off periods with regards to lobbying, gifts, including disclosure obligations, thresholds and the establishment of gift registers.	President of the Republic, members of the government and deputy ministers
Law 4798/2021, Articles 117-122	The Law introduces the Code of Judicial Officers (*Κώδικας Δικαστικών Υπαλλήλων*), including provisions on declarations of assets, private remunerated activities, participation in private legal entities, incompatibilities, secondary positions and conflicts of interest.	Judicial officials
Law 4795/2021, Articles 23-30, 80 and 82	The Law introduces the role of integrity advisors in Greek public administration entities, including provisions on the institutional set up of integrity advisors' offices, their duties and mechanisms for coordination through the Integrity Advisors Network.	Horizontal application in all Ministries, with the exception of the Ministries of Foreign Affairs, Citizen Protection, National Defense and Maritime and Island Policy.
Law 4622/2019, Articles 68-76	The Law lays out the transparency and integrity framework in public administration, including the regulation of conflict of interest issues. In particular, the Law includes provisions on: • Ineligibility of appointment, • Incompatibilities • Obligations in the performance of duties, • Procedural obligations for avoiding conflicts of interest, • Post-employment restrictions, • The establishment of the NTA Ethics Committee, • Sanctions.	Public officials selected by the government[1]
Law 4413/2016, Article 35	The Law introduces rules for concession contract award and procedural guarantees and principle of conflict of interest in this sector.	Procurement officials in contracting authorities

[1] These include Members of the Government and Deputy Ministers, General and Special Secretaries, Coordinators of Decentralized Administrations Presidents/ Heads of Independent Authorities Presidents, Vice-Presidents, Directors, Deputy Directors or appointed advisers to legal persons governed by public Law and private law, the selection of which is reserved to the government.

Type, number of legislation and applicable articles	Description	Scope of application
Law 4412/2016, Article 24	The Law introduces rules for preventing and managing conflicts of interest in public procurement processes.	Procurement officials in contracting authorities
Law 4270/2014, Article 65	The Law introduces rules for preventing and managing conflicts of interest for Economic Disbursers in Ministries.	Economic Disbursers in Ministries
Law 3584/2007, Articles 37-43, 174-175	The Law introduces the Code on the Status of Municipal Officers (*Κώδικας Κατάστασης Δημοτικών και Κοινοτικών Υπαλλήλων)*, including rules and restrictions on remunerated activities, participation in companies, secondary employment and conflicts of interest.	Local government officials, including permanent personnel and personnel in private Law employment for an indefinite period
Law 3528/2007, Article 31-37	The Law (also known as Code on the Status of Civil Servants, *Κώδικας Κατάστασης Δημοσίων Πολιτικών Διοικητικών Υπαλλήλων και Υπαλλήλων Ν.Π.Δ.Δ.*) is the main legal instrument for regulating the behaviour of public officials. It provides rules on inttegrity and transparency in the Greek public administration, in particular relating to: • Secondary employment activities, • Incompatibilities, • Private and financial interests impacting the decisions of public officials	Civil servants and civil servants of public administrations and employees of legal entities regulated by public law
Law 2690/1999, Article 7	The Law (also known as Code of Administrative Procedure, *Κώδικας Διοικητικής Διαδικασίας*) establishes the principle of impartiality of administrative bodies. According to this principles, all administrative bodies should provide guarantees of impartial judgment in the exercise of their duties, which includes the horizontal regulation of conflicts of interest.	Horizontal application in all administrative bodies in Greece
Codes of Ethics and/or Professional Conduct		
Code of Deontology for Members of the Government (30.06.2014)	The Code establishes a set of integrity rules, rules on conflict of interest and transparency, as well as general rules for the performance of duties for the members of the government which complement the binding rules of Law 4622/2019 as well those provisions of Law 4829/2019 for gift policy and lobbying.	Members of Government
Code of deontology for Members of the Hellenic Parliament (14.4.2016), Articles 3 and 4	The Code introduces a definition of conflicts of interest and establishes obligations for their prevention and management. In addition, the Code provides rules regarding gifts, related benefits and advantages.	Members of the Hellenic Parliament
Code of conduct for Elected Officials of Local Government (9.6.2022), Part B 1-2	The Code provides a definition of conflicts of interest and introduces rules for their prevention and management. In addition, the Code provides rules on the refusal and disclosure of gifts and benefits.	Elected Officials of Local Government
Code of ethics and professional conduct for civil servants(14.7.2022)	The Code is based on a set of values, including integrity, which includes the principles of ipartiality and objectivity. In this context, the Code describes a series of behaviours expected from public officials.	Civil servants and civil servants of public administrators and employees of legal entities regulated by public law
Code of Conduct for Judicial Officers of the Court of Auditors (GG B 4942/2020)	The Code provides a set of values, including integrity, independence, impartiality, decency, efficiency and fairness. The Code also establishes an Ethics Committee, which has an advisory role regarding the implementation of the rules set out in the Code. Finally, the Code includes a gift policy and explanations facilitating the interpretation of each article of the Code.	Judges of the Court of Auditors

Source: Information collected through the OECD Questionnaire.

1.1.1. The fragmentation of the legal framework creates challenges in the implementation

As shown in Table 1.2, the conflict-of-interest framework in Greece is scattered in various legal instruments. According to stakeholders interviewed for this report, the fragmentation of the legal framework is one of the main challenges for the effective implementation of the law. Indeed, there are numerous legislative provisions which can be excessively case-specific and often apply in parallel. For example, the category of central government officials entrusted with top executive functions, such as heads of state, heads of central government, members of central government (e.g. ministers), as well as other political appointees (e.g. deputy ministers and state secretaries) should abide by the regulations of Laws 4622/2019 and 2690/1999. Similarly, public procurement officials of contracting authorities are bound by various obligations of sector-specific Laws 4412 and 4413 of 2016, as well as the horizontal regulations of Laws 3528/2007 and 2690/1999.

Several issues may arise from this fragmented legal framework. First, it is difficult for public officials to know which legal regime applies in their case and what individual rules they should follow for the management of conflicts of interest. Secondly, it is not clear to what extent these laws are aligned in their rules and definitions, which in turn, creates confusion and gives room to legal uncertainty. This is particularly evident in the definition of conflict of interest (Table 1.3).

Table 1.3. Conflict of interest definitions in Greece

Policy instrument	Section	Definition
Law 4622/2019	71(2), (3)	A conflict of interest shall be any situation in which the impartial performance of the public officials' duties is objectively prejudiced. The impartial performance of duties is particularly influenced in the case of: a) Financial or other benefit of the public officials, their spouses or cohabitants, relatives, as well as natural or legal persons with a special connection or relationship to them; b) Financial or other damage of natural or legal persons with whom the public official has a special enmity.
Law 4413/2016	35(3), (5)	Para 3: The concept of conflicts of interest covers at least any situation in which the categories of persons referred to in paragraph 4, have directly or indirectly, financial, economic, or other personal interests that could be considered as jeopardizing impartiality and independence in the context of the concession contract award procedure. Para 5: "Interests" shall mean personal, family, financial, political, or other common interests with the candidates or tenderers or their subcontractors, or in the case where the candidate or tenderer is a union of economic operators, with any member of the union, including conflicting professional interests.
Law 4412/2016	24(2), (4)	Para 2: A conflict of interest exists, in particular, when the persons referred to in the following paragraph have a direct or indirect financial, economic, or other personal interest, as specifically provided in paragraph 4, which could be perceived as compromising their impartiality and independence in the context of the contract award procedure. Para 4: For the purposes of this article, "interests" shall be understood to mean personal, family, financial, political, or other common interests with the candidates, contractors, subcontractors, or any member of a candidate's/contractor's association of economic operators, including conflicting professional interests
Law 4270/2014	65(5)	A conflict of interest and a violation of the principle of impartiality occur when: a) The satisfaction of their personal interest is connected with assuming the obligation, b) They are a spouse or a blood relative or a relative by marriage, in a direct line without limitation, up to the fourth degree, with any of the interested parties, or c) They have a special connection or relationship or enmity with the interested parties. Violation of the above obligations of the disburser constitutes a disciplinary offense and is punishable by the disciplinary penalties of Article 109 of Law 3528/2007.
Law 3528/2007	31 - 37	Notably, Law 3528/2007 **does not provide a clear definition** of conflicts-of-interest. Instead, the Law describes certain cases, behaviours and incompatibilities which are either prohibited or allowed under certain circumstances.
Law 2690/1999	7	Notably, Law 2690/1990 **does not define** conflicts-of-interest. Instead, the Law establishes a general obligation of impartiality and lists specific situations in which public officials shall refrain from exercising their duties.

Policy instrument	Section	Definition
Code of deontology for Members of the Hellenic Parliament	3	A conflict of interest exists when a Member of Parliament, in the exercise of their duties, knowingly serves, directly or indirectly, their own private interest, whether economic or otherwise, or the interest of another natural or legal person, to the detriment of the public interest. There is no conflict of interest when it concerns their activity or status as a member of the social collective or as a member of a broad social group of individuals, or due to their professional capacity.
Code of conduct for Elected Officials of Local Government	Part B.1	A conflict of interest arises when an elected official of the local government serves, knowingly, economically or otherwise, their own or another natural or legal person's private interests at the expense of the public interest while carrying out their duties.
Code of ethics and professional conduct for civil servants	Value 2: Integrity	The main part of the Code of Ethics and Professional Conduct of Public Officials establishes a general obligation to avoid conflict-of-interest situations and provides a list of expected behaviours aiming to prevent and manage conflicts of interest. The Annex to the Code defines conflict of interest as any situation which objectively influences the impartial performance of public officials' duties.

Source: Research by the OECD Secretariat.

The definitions presented in Table 1.3. vary in their formulation, scope and terminology. The definition of Article 71(2) of Law 4622/2019 is quite broad and open to interpretation. While paragraph 3 of Article 71 provides some clarification regarding the interests that could impact the impartial performance of duties, the implementation of the Law remains problematic in practice, according to some stakeholders, due to a lack of guidance. As a result, the definition is interpreted on an ad-hoc basis without harmonisation. Most of the definitions focus on the principles of impartiality and independence. By contrast, the complementary codes of ethics and professional conduct are based on the concept of public interest, which should prevail over any other kind of interest in the execution of public officials' duties. Notably, the instruments applying to the vast majority of public officials, such as Law 3528/2007 (Code on the Status of Civil Servants), Law 2690/1999 (Code of Administrative Procedure) and the newly enforced Code of Ethics and Professional Conduct for Civil Servants, take a prescriptive approach of listed behaviours and incompatibilities. Indeed, Laws 3528/2007 and 2690/1999 do not provide an actual definition of what constitutes a conflict of interest, while the Code of Ethics only defines it in its Annex.

1.1.2. The existing definitions in Greece's legal framework do not distinguish between actual, apparent and potential conflicts of interest

Moreover, none of these definitions distinguish between actual, apparent and potential conflicts of interest. Only the Code of Ethics and Professional Conduct for Civil Servants in the principle of impartiality mentions that "*public officials avoid situations which may create the impression of a conflict*" and "*report to their senior risks which may undermine their impartiality*" (Ministry of Interior, NTA, 2022[9]). This reference hints that apparent and potential conflicts of interests may be covered by the Code but do not clearly define them. Indeed, legislation on conflict of interest should expressly differentiate between potential conflict of interests (an official has personal interests that might lead to a conflict of interests on the occasion of a public decision) or actual conflict of interests (the official has to make/or makes a decision that generates a benefit for him/her or a relative) (OECD, 2023[10]). The rationale behind this is that a conflict of interest should be viewed and dealt with as a dynamic situation that can materialise on an ad-hoc basis. All public officials have private-capacity interests, such as financial holdings, family relationships and friendships, and relationships with past employers and clients. Over time, these interests appear and disappear, change and evolve. In general, the mere existence of these loyalties, commitments, and financial interests are not problematic in-and-of-themselves. When a public official is called to participate in an official action that could affect these private interests, however, an actual conflict of interest situation arises which may undermine the credibility of government actions and programs. Prior to that time, conflicts of interest are merely potential. Fully understanding that conflicts of interest occur in specific situations in which official activities intersect with private interests enables governments to anticipate the circumstances in which

potential conflicts of interest are likely to become actual conflicts of interest and address them before that occurs. This approach allows public officials to consider how to proactively address and manage conflicts of interest in a way that best promotes the public interest (UNODC, OECD and World Bank, 2020[3]).

1.2. Integrity actors and their responsibilities overseeing conflict of interest regulations in Greece

Assuring integrity depends on a wide range of actors who have significant roles in unifying public integrity with the public management and governance framework. Co-operation among a variety of integrity actors supports synergies to avoid overlaps and ensures uniform application of the integrity system, whilst shared oversight can help to identify and detect gaps and non-compliance in a conflicts of interest system (OECD, 2020[11]). Moreover, ensuring that management and internal controls work together with external oversight institutions and other integrity actors, is essential to safeguarding conflict of interest in the public sector (OECD, 2004[1]). To carry out its functions, each component of the integrity system requires sufficient financial, technical, and human resources that are commensurate with its mandate, as well as the appropriate capacities and capabilities to fulfil its responsibilities (OECD, 2020[11]). In Greece, multiple authorities and holders of public office have a role in overseeing CoI regulations (Table 1.4). This section seeks to map these authorities and office holders, as a basis for analysis and recommendations for strengthening implementation of conflicts of interest rules and processes in Part 2.

Table 1.4. Summary of key actors in the conflict of interest system in Greece and their responsibilities

Actor	Type of authority / office holder	Responsibilities
National Transparency Authority (established by Law 4622/2019)	Independent administrative authority	• Responsible for formulating the strategy and operational plan for the creation of a national integrity and accountability system that applies to organisations and entities which fall under the scope of article 83 of Law 4622/2019. • Designs and develops policies, systems, methodologies, standards, and tools for preventing violations of integrity and transparency and strengthening mechanisms of public accountability. • Provides expertise and support to all services and bodies for the implementation of actions to prevent fraud and corruption. • Examines and reviews complaints related to integrity violations through the portal https://aead.gr/kataggelies/ti-eidos-kataggelias. • Carries out audits, reviews, inspections and investigations of public entities.

Ministry of Interior	Central government ministry	• Is the competent policy authority on all matters concerning public administration, including disciplinary and deontology matters.
		• Has a continuous improvement function, related to the upgrading of the personnel, organisation, and operation of public administration through the design and implementation of reform policies.
		• Works with public entities to promote:
		  ○ the evaluation and modernisation of the structures and powers of public administration
		  ○ the continuous improvement of administrative procedures through digital transformation
		  ○ the effective management and empowerment of human resources

Ethics Committee of the NTA (established by Law 4622/2019)	Special administrative committee	• Responsible for receiving, reviewing and advising on applications from holders of top executive functions intending to carry out private activities. • Takes referrals from the Prime Minister regarding issues of ethics and conflicts of interest relating to top executive functions. • Proposes the imposition of sanctions in relation to standards relating to top executive functions in government and certain categories of non-permanent appointed personnel.

Actor	Type of authority / office holder	Responsibilities
Integrity Advisors (established by Law 4795/2021)	Government employee	• Provide advice on ethical and integrity issues faced by staff members of their organisation related to the performance of their official duties. Receives reports from their organisation's staff members of breaches of integrity. • Disseminate information to staff in their organisation related to integrity and ethics issues. Plans and coordinates training and capacity building on integrity and ethics issues. Participates in the formulation of internal policies and the development of tools to improve integrity and transparency. • Advise the management and other relevant units in their organisation regarding integrity and ethics issues. Makes recommendations to improve integrity and ethics policies and processes. And makes an annual report on their organisation's performance on integrity and ethics that year.
General Secretariat for Legal and Parliamentary Affairs of the Presidency of Government	Cabinet Department	• Provides support to the Prime Minister in their role as the head of the Government, assisting with various duties and responsibilities related to governance and administration. • Receives conflict of interest declarations from top executive functions in government. • Advises the Presidency of the Government and the Government on integrity and ethics issues. • Supports legally within the framework of its competences, the Prime Minister, the Presidency of the Government and the Government. • Contributes to the development and improvement of integrity and ethics legislation, policies and practices.
Hellenic Single Public Procurement Authority (HSPPA) (established by Law 4013/2011)	Independent administrative authority	• Develops and promotes national public procurement strategy, policy, and delivery. • Oversees and coordinates the implementation of procurement rules, contributes to new legislation and policy, and acts as a contact point for international public procurement bodies and institutions. • conducts sample-based audits, develops and manages the in-house National Public Procurement Database and manages since the end of 2020 a secure anonymous whistleblowing platform (https://whistle2eaadhsy.disclosers.eu/#/). • Supports contracting authorities / contracting entities by issuing standard tender documents, guidelines on public procurement and providing advice on the interpretation and application of the Public Procurement Law (Law 4412/2016) • Examines prejudicial appeals within the scope of resolution of disputes that arise before the award of public contracts as well as concessions, and award remedies for infringements of public procurement Law.
Heads of procurement departments	Senior official	• Overall responsibility for running procurements within their public authority, and implementing procurement legislation, rules and procedures. • Responsibility for overseeing the application of ethics and integrity rules during the procurement process, and managing the interests of procurement officials.
Central Union of Municipalities of Greece (KEDE)	Public administration authority	• Promotion and support of the interests of local authorities. • Gathering of information that may enhance the cooperation between local authorities. • Cooperation with the Central Administration in any subject that may lead to the development of the decentralisation process. • Provision of technical support to the local authorities regarding submission of proposals in European Funded Projects • Participation in European and International Organisations, which represent local authorities' interests

Source: Developed by the OECD based on research and interviews with stakeholders

1.2.1. National Transparency Authority

The National Transparency Authority (NTA) was established by the provisions of Law 4622/2019 (Government Gazette, 2019[12]), amended by laws 4635/2019, 4637/2019 and 4829/2021, and exercises the competences provided for in Article 83 of its founding law. Since then a series of new legislative provisions have further specified the NTA's competencies , including the coordination, monitoring and evaluation of the functioning of the Internal Audits Network and the coordination of the Integrity Advisors Network, maintaining an electronic database for monitoring disciplinary cases, the provision of certified training programmes for the relevant officials in the field of applied or public auditing-accounting and internal audit, and the supervision of the Transparency Register (Supervisory Authority) (NTA, 2021[13]).

The NTA is functionally independent and has administrative and financial autonomy, and it is ultimately accountable to parliament. According to the 2022 Annual Report the NTA had a staff of 408 employees (408 positions are occupied out of the 518 in total) and a budget of EUR 8.36 million. The NTA's governance system involves:

a. *The NTA Governor*, which is the head of the organisation. The Governor is appointed by the responsible committee of parliament, and is responsible for the operational framework and arrangements of NTA, developing the NTA's strategic priorities, representing the NTA domestically and internationally, and ultimately exercising the NTA's competences where they are not by Law exercised by another body;
b. *Management Board*, which is the supervisory body of the NTA. The Board consists of the President and four other members appointed by the responsible committee of parliament. It approves the NTA's strategy, budget and annual action plan, and appoints the Audit Committee. The Board has no power to interfere in the investigation of specific cases;
c. *Audit Committee*, which safeguards the independence of the Internal Control Unit, monitors its work, ensures its quality and that its recommendations are duly considered by the Head of the Organisation.

The NTA has both prevention and enforcement capacities in relation to the management of conflicts of interest. Preventative tasks include the drafting and implementation of Greece's National Anti-Corruption Action Plan (NACAP) and the National Integrity System, which comprises a framework of actions relating to the public administration and focuses on strengthening the integrity and accountability in public sector bodies. Other preventative responsibilities include submitting proposals for drafting new laws and regulations to the Ministry of Interior, drafting guidance with practical examples for public servants to understand integrity and ethical issues including conflicts of interest, awareness-raising and communication activities, and carrying out assessments of Integrity Systems of organizations and entities which fall under the scope of article 83 of Law 4622/2019. In terms of its enforcement capacities, the NTA is responsible for carrying out inspections and audits of the public sector. On the basis of these audits, the NTA may issue recommendations and proposals to the audited body, which must inform the NTA of actions taken in response to the recommendation within two months of notification. If criminal activity and / or grounds for disciplinary action is found, the NTA notifies the relevant criminal or disciplinary bodies. In regard to asset declarations, the NTA is responsible for receiving and verifying the asset declarations of administrative control authorities (inspectors, auditors, investigators).

1.2.2. Ministry of Interior

The Ministry of Interior (MoI) is the competent policy authority on all matters concerning public administration, including disciplinary matters. It has a continuous improvement function, related to the upgrading of the personnel, organisation, and operation of public administration through the design and implementation of reform policies. In particular, the MoI, in conjunction with the NTA, is responsible for

developing policies, standards and guidance, including on the issues of integrity and conflicts of interest. The MoI works with public entities to promote:

a. the evaluation and modernisation of the structures and powers of public administration, aimed at optimising functionality, eliminating dysfunctions, duplication and overlap, and enhancing cooperation among its services;
b. the continuous improvement of administrative procedures through their digital transformation, with the goal of adapting and upgrading the public services to the evolving demands of citizens, society, and the economy;
c. the effective management and empowerment of human resources, with the aim of increasing efficiency and strengthening professionalism within public administration.

The Ministry of Interior, along with the NTA, is responsible for the appointment of Integrity Advisors through a joint Decision following the request of the competent Minister or the head of the entity, and the relevant opinion provided for by the Governor of the National Transparency Authority.

1.2.3. Integrity Advisors

The Integrity Advisor Offices were established ex officio by article 23 par. 1 of Law 4795/2021, in all Ministries, with the exception of the Ministries of Foreign Affairs, Citizen Protection, National Defense, and Shipping and Island Policy . However, these exempted Ministries and Independent Authorities, in First and Second Degree Local Government Organizations, in independent services, in Decentralized Administrations, in legal entities of public law, and in legal entities of private Law belonging to the General Government, with the initiative and responsibility of each head, provided that it is deemed necessary due to the responsibilities of the entity and the number of employees serving in it, may establish, organise and operate an Integrity Advisor’s office. The establishment of an Integrity Advisor's Office requires a relevant decision by the Minister of the Interior, following the request of the competent Minister or the head of the entity, and the relevant opinion provided for by the Director of the National Transparency Authority.

The establishment of Integrity Advisors is a relatively new development in Greece’s system. A pilot project has recently taken place for the establishment of Integrity Advisors. Moving forward, Integrity Advisors will be based in host organisations across the public sector, and will operate in a network run and overseen by the NTA. Their responsibilities in relation to conflicts of interest mainly relate to prevention, advisory, and awareness and capability building. In particular, Integrity Advisors will:

a. provide advice to individuals on ethical and integrity issues, including the management of conflicts of interest. They also receive reports from their host authority’s employees on breaches of integrity standards, including related to conflicts of interest. In these instances, the Integrity Advisor plays a mediatory role between their host authority and the responsible investigating body, and monitors and reports on the investigatory process to the reporting official.
b. provide awareness and capacity raising activities to the staff of their host authority. They will also consult on the development of tools to enhance integrity and transparency within their host organisation, including codes of ethics and conduct, personal interest management policies and processes, and fraud and corruption protocols.
c. advise the management and relevant other bodies of their host authority on the development and implementation of ethics and integrity policies, including on the management of interests. They will also advise the management of their host entity on improvements to these systems. And, via an annual report, they will advise the NTA on the effectiveness and implementation of integrity policies, including relating to conflicts of interest, and the progress of integrity investigations in their host organisation.

1.2.4. Ethics Committee of the NTA

The Ethics Committee of the NTA was established by Law 4622/2019, and comprises senior legal professionals with experience in integrity and ethics matters. In terms of the Committee's responsibilities regarding conflicts of interest, the Committee receives applications of the persons referred to in Article 68 of Law 4622/2019 (e.g. members of the Government and Deputy Ministers, General and Special Secretaries, Coordinators of the Decentralized Administrations, Presidents or heads of Independent Authorities and Presidents, Vice-Presidents, Governors, Deputy Governors, certain managers or authorised advisors of public Law and private Law legal entities) who intend to carry out professional or business activities, related to the activity of the body to which they were previously appointed if it may create a situation of conflict of interest. Upon examining cases, the Committee proposes the imposition of measures to manage a given interest, including the imposition of sanctions. In relation to violations of the revolving door rules, the Committee may propose the imposition of sanctions to the Governor of the NTA, including fines and the prohibition of appointment for a particular period. The decisions of the Committee are published on the NTA's website. (https://aead.gr/nta/epitropi-deontologias)

The Committee also addresses any ethics and integrity issues referred to it by the Prime Minister regarding top senior officials under the personae scope of Article 68 of Law 4622/2019. The Committee may proactively review the application of the rules on ineligibility, incompatibilities and the prevention of conflict of interests of members of the government, state secretaries, general and special secretaries, governing bodies of the public sector and non-permanent staff. The Committee is also consulted on amendments to relevant laws and codes of conduct, and has previously submitted written contributions to the Legal Service of the Prime Minister's Office about necessary improvements on the wording of the relevant provisions.

1.2.5. General Secretariat for Legal and Parliamentary Affairs of the Presidency of Government

The General Secretariat for Legal and Parliamentary Affairs of the Presidency of Government (General Secretariat) is the competent body for the effective coordination and implementation of the procedural obligations for avoiding conflicts of interest set out in Law 4622/2019. Those within the personae scope of this Law are (a) members of government (including deputy ministers); (b) general and special secretaries, coordinators of decentralised administrations; and (c) presidents of heads of independent authorities, presidents, vice-presidents, directors, deputy directors, administrators/governors, vice-administrators/governors, deputy administrators/governors; chief executive officers of legal persons governed by public Law and private law, the selection of which is reserved to the government.

The General Secretariat has several responsibilities, including acting as the "gatekeeper" of regulatory, parliamentary and legislative drafting quality, managing conflict of interest declarations of interest from persons within their personae scope, and building capability among those public office holders within its remit through guidance and training.

In terms of its responsibilities relating to conflicts of interest, the General Secretariat is responsible for receiving declarations from the individuals set out above, keeping records, making evaluations of the case and putting recommendations forward to the Prime Minister for decision. It can also receive indications of interests relating to those office holders within its remit from other sources, and directions to investigate integrity issues from the Prime Minister. The General Secretariat works closely with the Ethics Committee of the NTA, in many cases acting as an advisory function on integrity issues, including conflicts of interest, before individuals seek formal advice from the Committee.

1.2.6. Hellenic Single Public Procurement Authority (HSPPA)

The Hellenic Single Public Procurement Authority (HSPPA) was established in 2011 by Law 4013/2011. In 2022, Law 4912/2022 merged the HSPPA with the Public Procurement Review Body (AEPP)

established under Law 4412/2016. The two bodies were merged into one single independent administrative authority with responsibility over public procurement. Pursuant to the provisions of Law 4912/2022, HSPPA maintained the competencies of both authorities, and encompasses a varied role, as regards the area of public procurement (Article. 347 Law 4412/2016, as amended).

HSPPA is an Independent Authority, with operational and financial autonomy, and comprises ex-judges of superior rank and emeritus professors, who constitute its Executive Council. The President. The members of the Executive Council and the members of the HSPPA are full time employees, and are prohibited from exercising any other private functions, carrying out other commercial activity, or being members of a political party. A 2-year cooling off period applies to the President, the Councillors and the members of the HSPPA after the end of their term of office or their departure from the Authority. During this period, they are not allowed, for any reason, to provide service with a salaried mandate or with any legal relationship or to acquire shares in a company or business, whose affairs they handled or took part in taking a relevant decision of the Authority during their term of office, as well as to appear in any capacity before the Authority.

The Authority is not supervised or controlled by any other governmental or administrative Authority and is liable for its operation and work only to the Hellenic Parliament (SPPA, 2023[14]). The SPPA develops and promotes national public procurement strategy, policy, and delivery. It ensures transparency, efficiency, cohesion and compliance in the implementation of procurement rules and contributes to the improvement of public procurement legislation. It also advises public authorities on the interpretation and implementation of procurement legislation. And it functions as the single contact point with EU Institutions and International Public Procurement Organizations for exchanging opinions, information and data on the national public procurement strategy, legal framework and procedures for tendering for, awarding and performing public contracts. In addition, the Authority supports contracting authorities and economic operators by issuing standard tender documents and guidelines on public procurement, providing advice on the interpretation and application of the Public Procurement Law (Law 4412/2016). Furthermore, opines on negotiated procedures without prior publication (article 32 Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement) for contracts above the thresholds, conducts sample-based audits, manages the in-house National Public Procurement Database. Since 2020, the HSPPA also manages the secure anonymous whistleblowing platform https://whistle2eaadhsy.disclosers.eu/#/. Finally, it examines prejudicial appeals within the scope of resolution of disputes that arise before the award of public contracts as well as concessions, and award remedies for infringements of public procurement Law. (Article 347 of Law 4412/2016, as amended by Law 4912/2022).

In terms of the HSPPA's role in relation to conflicts of interest, as part of its advisory function on procurement rules, the HSPPA can offer advice to departmental heads of procurement on integrity rules and conflicts of interest if requested. Additionally, the Authority investigates complaints about undeclared conflict-of-interest cases and possible violations of the applicable legislation.

In the context of its mandate, the HSPPA has the authority to identify any risk, including integrity risks, relating to public procurement. In so far, the HSPPA identifies risks of non-compliance with the requirements set out in the Public Procurement Law (Law 4412/2016). This covers, in particular, conflicts of interest in public procurement procedures (Articles 24 and 262 of Law 4412/2016) and cases of prior involvement of candidates or tenderers (Articles 48 and 280 of Law 4412/2016). In cases of inconsistent management of conflicts of interest by contracting authorities, the HSPPA can intervene by making recommendations or by terminating the public procurement process or contract after relevant audit findings. If the audit findings indicate serious violations, the HSPPA forwards the audit report to other competent bodies such as the corruption prosecutor or the NTA. Similarly, complaints revealing incidents of corruption are forwarded to the NTA.

In the context of monitoring and evaluating the efficacy and efficiency of the public procurement system, the HSPPA collects data regarding declared and managed conflict-of-interest cases, as well as data on

infringements of applicable CoI legal provisions highlighted by other audit, supervisory and administrative bodies. During consultations with the OECD, HSPPA officials set out that most violations are not caused by integrity issues, but are usually the outcome of incorrect implementation of the Law due to lack of experience of procurement officials in contracting authorities. In this context, the HSPPA may provide guidance to contracting authorities through detailed questionnaires and toolkits aiming to support them in identifying and managing potential CoI-related risks at each stage of the procurement cycle.

1.2.7. Departmental Heads of Procurement

Departmental Heads of Procurement are responsible for overseeing public procurements within their public authority. As part of this oversight, Heads of Procurement should ensure that contracting authorities are taking appropriate measures to manage conflicts of interest (which may include, for instance, the drafting and implementation of a code of governance, or the use of mechanisms to manage conflicts of interest). They are also responsible for risk analysis and management, including integrity risks, within the procurement process.

1.2.8. Central Union of Municipalities of Greece (KEDE)

The Central Union of Municipalities of Greece (KEDE) is a legal entity acting as a body governed by public law, representing the first level of local authorities in Greece (municipalities). The Presidential Decree 197/1978 established KEDE and was last updated with the Presidential Decree 75/2011. The principal body of KEDE is the General Assembly, which is composed of representatives of local authorities (Mayors from each Greek municipality and also representatives of Local Unions of Greek Municipalities). KEDE employs approximately 35 persons, and holds its headquarters in Athens (KEDE, 2023[15]).

KEDE gives opinions on national legislation before it goes to parliament in order to represent the interests of the regions and local government. It also retains an advisory function on integrity issues, including conflicts of interest, to mayors and elected officials at the municipal level. KEDE acts in consultation with municipalities as they specify their own codes of conduct and integrity standards based on a central standard elaborated by the NTA. And KEDE undertakes a range of capability building and awareness raising functions in relation to integrity issues and the management of private interests. These include:

a. the organisation of one-day conferences (on issues such as integrity standards, financial matters, or technical projects)
b. the establishment of 14 scientific communities (so far), involving scientific staff and elected members, which are designed to raise awareness in the national administration of scientific and regional concerns.
c. the operation of a helpdesk for the provision of advice to mayors and elected officials.

2 Conflict of interest mechanisms in Greece

Building on the analysis of the legal and institutional framework in Chapter 1, this chapter looks into the mechanisms for the prevention, detection and management of conflict of interest in Greece. The chapter explores the relation between the conflict of interest prevention and financial disclosures, analyses the processes applying in various categories of public officials, as well as the regulations for pre-and post-public employment in Greece. Finally, the chapter presents an overview of Greece's ongoing efforts in providing public officials with specialised training on conflict of interest.

2.1. Untangling the correlation between conflict-of-interest prevention policy and financial disclosures

Disclosure forms help create and maintain a sound integrity system. However, the content of these declarations as well as their objectives can vary. Therefore, it is important to have clarity with respect to the objectives, the information requested and its subsequent use. When filling out a form as part of a Conflict of Interest (CoI) management regime, public officials need to take stock of their interests and the interests of their family members, evaluate these interests in light of the duties performed and decide whether any additional steps need to be taken to manage the conflict of interest. This initial self-identification and evaluation process can and should generate requests for assistance to those who provide advice and guidance on managing conflicts of interest and help supplement the advice and guidance provided based simply on a subsequent official review (OECD, 2005[2]). On the other hand, financial disclosures are a detection and enforcement tool primarily used to identify specific violations of conflict-of interest regulations, such as incompatibilities, and illicit enrichment by contrasting financial information and would rarely be used to prevent a conflict of interest in a decision-making process (UNODC, OECD and World Bank, 2020[3]). Similarly, "interests" may come into conflict in an "ad-hoc" manner, whereas assets change less often. Furthermore, separating the rationale and objectives of the different types of declarations may allow to keep the focus of the asset declaration on illicit wealth monitoring, while simultaneously building a better understanding amongst public officials about the "natural" occurrence of conflicts of interest. Even while asset declarations can serve to identify some potential conflict of interest, they cannot replace the management of conflict of interest, which needs to be done differently.

Up to now, the conflict-of-interest prevention policy in Greece, has been squarely correlated to financial disclosure (GRECO, 2022[16]). The main instruments for the prevention and management of conflicts of interest are two types of declarations: asset declarations and financial interest declarations, which are both regulated by Law 5026/2023. Having separate declarations for interests and assets recognises the different nature of such diverse goals as wealth monitoring and preventing and managing conflicts of interest (OECD, 2011[17]). The two declarations are distinct and different in their content (Table 2.1). Their objectives also seem different as asset declarations are mainly focused on the detection of possible corrupt acts by identifying sources of illicit enrichment, while financial interest declarations focus on the detection

of conflicts of interest. Nevertheless, these objectives are not explicitly stated in the law, thus, the rationale behind the two declarations is not clear. it should be noted, that illicit enrichment per se is not a criminal and disciplinary offence in Greece, but, according to Greek authorities, it is still monitored to detect corruption offences, as well as in the framework of tax-related controls under the applicable tax law.

Table 2.1. Content of asset and financial interest declarations

Content of asset declarations (Article 20 of Law 5026/2023)	Content of financial interest declarations (Article 23 of Law 5026/2023)
Income from all sources.	Professional activities.
Real estate properties, as well as tangible rights on them, with precise specification.	Participation in the management of any kind of legal entities and companies, associations of persons, and non-profit organizations.
Shares of domestic and foreign companies, bonds and debentures of all kinds, units of mutual funds of all kinds, and derivative financial products of all kinds.	Remunerated regular activity they undertake in parallel with the performance of their duties, either as employees or as self-employed individuals.
All types of deposits in banks, savings institutions, and other credit institutions and financial organizations, as well as all types of securities or insurance products and participations in equity of business or investment entities (funds) and deposits (trusts).	Remunerated secondary activity if the total remuneration exceeds EUR 10 000 per calendar year.
Leasing of safe deposit boxes to domestic or foreign credit institutions or other companies providing this service.	Participation in a company or partnership when such participation may have consequences for public policy or when it gives the obligated person the possibility of significant influence on the affairs of that company or partnership.
Vehicles of all kinds, as well as watercraft and aircraft.	In the case of persons serving in an elected public position, any financial support from third parties, in terms of personnel or material resources, granted in connection with their public activity, indicating the identity of these third parties, if the total value exceeds EUR 3 000 per calendar year.
Participation in any type of company or enterprise.	Any specific financial interests that have caused direct or potential conflicts of interest in relation to the public official's duties.
Members of government, deputy ministers, leaders of political parties and financial managers of political parties should, additionally, declare: • their loan obligations to domestic and foreign credit and financial institutions, other legal entities of public and private law, and natural persons exceeding EUR 5 000	Any recorded interests in the Transparency Register under Articles 8 to 10 of Law 4829/2021.

Source: Research by the OECD Secretariat.

Despite their differences, both asset and financial interest declarations follow the same submission process (Articles 23 and 18 of Law 5026/2023) to the central depository www.pothen.gr with the same deadlines. According to these provisions, declarations are submitted within 90 calendar days from the obtaining the declarant status. Furthermore, declarants are required to submit annual declarations as long as the term of the activity lasts or the status of the declarants is maintained, as well as for 2 years after the loss of the status. Certain categories of public officials are required to submit their declarations for 3 years following the loss of the declarant status. However, it is not clear to what extent financial interest declarations are actually controlled and audited in Greece. Indeed, Law 5026/2023 establishes an elaborate framework for the verification of asset declarations in Articles 28 – 31. Regarding financial interest declarations, the Law only states in Article 25(1)(a) that they are subject to controls and audits by the same body responsible for asset declarations, namely the Audit Committee. The Law does not currently specify the arrangements for the verification process of the financial interest declarations, but these are expected to be detailed in forthcoming regulations complementing the implementation of the law. Under the previous regime on asset declarations of Law 3213/2003, a verification process was established in the Single Regulation on Procedures for the Control of Declarations of Assets (Government Gazette, 2020[18]). However, the Regulation does not clarify whether it also applies to the verification of financial interest declarations. One could assume that perhaps the same process and principles apply as for the asset declarations, but

considering their distinct scope and purpose this should not be the case. Indeed, the conflict-of-interest aspect of the financial interest declarations should not be neglected. Experience has shown that when creating a new system or enhancing an existing one, gathering relevant information for conflict-of-interest purposes should be strongly considered (UNODC, OECD and World Bank, 2020[3]). In so far, the purposes of each verification process should be distinct, even if the information is collected in one declaration form or in one submission process.

2.2. Existing procedures for the prevention and management of conflicts of interest in Greece

As described above, the fragmentation of the legal framework leads to inconsistencies in the implementation of the conflict-of-interest rules. This is also reflected in the procedures and mechanisms applied for the prevention and management of conflicts-of-interest. Indeed, each of the laws analysed above establishes a different process.

2.2.1. Procedures for civil servants of the State and of legal persons governed by public law

Procedures under the Code on the Status of Civil Servants

The Code on the Status of Civil Servants (Law 3528/2007) applies to civil servants of the State and of legal persons governed by public Law (Article 2(1)) (Ministry of Interior, NTA, 2022[9]). Employees or officials of the State or of legal persons governed by public Law who, by constitutional or legislative provision, are governed by special provisions, as well as employees of local government bodies, are subject to the provisions of the Code for those matters not regulated by the provisions specific to them.

As explained above, the Code does not include a definition of conflict of interest. Instead, it lists some general principles that public officials should follow in the execution of their duties, such as legality, confidentiality, and non-discrimination (Articles 25-27). In addition, the Code provides a list of activities that may be allowed if a relevant permission is obtained or under specific circumstances (Article 31 on remunerated private activities and Article 33 on participation in private companies), as well as a list of activities that are incompatible with public office (Articles 33-35). Incompatibilities include the exercise of lawyer activities, any activity incompatible with the status of members of parliament and secondary employment positions in the public sector. With regards to conflicts of interest, Article 36 of the Code establishes some "*interest barriers*". According to these provisions, public officials are prohibited from undertaking any action if they or their relatives[2] or a person with whom they have a special relationship of friendship or enmity has a clear interest in the outcome of the case. In these cases, public officials are required to recuse themselves from the case (Ministry of Interior, NTA, 2022[9]).

However, the Code is not clear as to how compliance with these provisions is monitored. Article 28 establishes an obligation for asset declarations. The declarations foreseen under Article 28 should not be confused with the declarations of Law 5026/2023 (Article 28(6)). Under this mechanism, public officials are required to declare their assets upon entry into public office. The disclosure requirement extends to the assets of spouses and children. Any purchase of movable or immovable property of significant value shall be justified by the declaration submitted. These declarations are re-submitted every two years to indicate any substantial changes or to confirm that no changes have occurred since the initial declaration.

[2] The Code on the Status of Civil Servants defines relatives as spouses or relatives by blood or marriage up to the third degree.

Currently, asset declarations of Article 28 of the Code on the Status of Civil Servants are subject to verification only if the changes in the public officials' assets are disproportionate to their income and cannot be justified by it. The verification is carried out either ex officio or upon request of the public official's organization or upon reception of a relevant complaint. The competent body for this verification is a Department of the Ministry of Finance. If the verification process indicates that the new assets were acquired through a criminal or administrative offence, the criminal and/or disciplinary process may be initiated by the competent Minister.

Many questions arise through the review of this asset declarations mechanism. First, its purpose remains unclear. The Code and its Explanatory Report do not specify what this declaration seeks to identify. Obviously, the focus on assets indicates that the purpose is to identify changes in wealth resulting from illegal activities. Nevertheless, this aspect is covered by the asset declarations foreseen under Law 5026/2023, which establishes a far more sophisticated and comprehensive system for these types of controls, thus rendering the declarations of Article 28 of the Code on the Status of Civil Servants. Second, this mechanism does not seem to serve as a monitoring tool for compliance with conflict-of-interest regulations. In fact, the Code does not foresee any type of declarations of interests or activities that would be helpful in identifying conflicts.

In addition to the declarations of Article 28 of the Code on the Status of Civil Servants, the Code of Ethics and Professional Conduct for public officials establishes a procedure for ad-hoc conflicts of interest indicating that in cases where ethical dilemmas or potential conflicts of interest arise during the exercise of their duties, public servants and employees are strongly encouraged to seek support and advisory assistance from the Integrity Advisor or, in the absence thereof, from their immediate superiors (Ministry of Interior, NTA, 2022[9]). The heads of organizational units have a similar obligation to provide guidance and advice to the employees of the units under their management.

Procedures under Law 4795/2021: The role of Integrity Advisors

In 2021, Integrity Advisor Offices were established ex officio by article 23 par. 1 of Law 4795/2021, in all Ministries, with the exception of the Ministries of Foreign Affairs, Citizen Protection, National Defence, Maritime Affairs and Insular Policy. The establishment of these Offices in selected ministries is part of the pilot implementation of the reform, which is expected to roll out across the whole public sector in Greece, including exempted ministries and independent authorities, first and second degree local government organisations, independent services, decentralised administrations, legal entities of public law, and in legal entities of private Law belonging to the general government (Articles 23(1)(b) and 80(1) of Law 4795/2021) (Hellenic Parliament, 2021[19]). Currently exempted public entities may establish and operationalise Integrity Advisors Offices by initiative and with the responsibility of the head of the entity, provided that it is deemed necessary due to the responsibilities of the entity and the number of employees serving in it. Typically, this requires a relevant decision by the Minister of the Interior, following the request of the competent Minister or the head of the entity, and the relevant opinion provided for by the Governor of the National Transparency Authority.

The Law on the establishment of the Integrity Advisor Offices is quite recent and the institution has not yet been fully operational in practice, as public entities are still in the process of setting up the logistic arrangements of these offices and the National Transparency Authority (NTA) is initiating the relevant recruitment processes. Therefore, it is not quite clear yet how the reform will be implemented in practice.

According to Article 24 of Law 4795/2021, Integrity Advisors are intended to be set up as advisory channels within public entities. Among their other responsibilities, integrity advisors guide public officials with regards to issues of deontology and integrity arising in the exercise of their duties, including conflict of interest. To fulfil their duties, integrity advisors will receive specialized training on integrity issues through a certification programme jointly developed by the NTA and the National School of Public Administration (NSPA), which aims to ensure the high quality of the supportive, advisory, and informative duties of an Integrity Advisor.

In April 2023, the Ministry of Interior and the NTA issued a joint decision determining the functions and processes of Integrity Advisors Offices (Government Gazette, 2023[20]). Nevertheless, neither the decision nor the Law provide details on how the advisory functions of Integrity Advisors regarding conflicts of interest will be implemented. Article 5 of the Joint Decision establishes a comprehensive process for the submission of reports, but this seems more similar to an internal reporting channel of a whistleblower policy framework and not an advisory channel, where public officials can seek advice to resolve conflict-of-interest situations. NTA officials reported that a practical guide for Integrity Advisors is currently in planning and will likely contain guidance to support the exercise of advisory competences by the Integrity Advisors.

2.2.2. Procedures for Members of Government and persons selected by the Government entrusted with top executive functions under Article 68 of Law 4622/2019

Law 4622/2019 establishes the procedures for the management of conflicts of interest of members of government and persons selected by the government entrusted with top executive functions. According to Articles 27 and 68, the Law covers (a) members of government (including deputy ministers); (b) general and special secretaries, coordinators of decentralised administrations; and (c) presidents of heads of independent authorities, presidents, vice-presidents, directors, deputy directors, administrators/governors, vice-administrators/governors, deputy administrators/governors; chief executive officers of legal persons governed by public Law and private law, the selection of which is reserved to the government. The Law provides some general principles which public officials should guide in the execution of their duties. These include integrity, objectivity, impartiality, transparency and social responsibility (Article 71(1), Law 4622/2019).

As analysed above, Article 71 defines conflicts of interest as any situation where the impartial performance of duties is objectively affected. The impartial performance of public duties is affected in particular (a) by a benefit, whether financial or not, for the person himself/herself, his/her spouse or partner and relatives by blood or by marriage in the direct line up to the second degree, as well as any natural or legal person with whom there is a special link or special relationship, and (b) by damage, whether financial or not, for natural or legal persons with whom there is special hostility. In the event of a conflict of interest, there is a requirement to refrain from dealing with specific cases through an ad-hoc declaration to this effect.

To manage conflicts of interest in this category of public officials, Law 4622/2019 establishes the process described in Box 2.1.

Box 2.1. Conflict of interest management under Law 4622/2019

Procedural obligations to avoid a conflict of interest

a) Initial declaration to be submitted to General Secretariat for Legal and Parliamentary Affairs of the Presidency of the Government within one month of taking up their duties, regarding:
   - all the professional activities pursued by them and their spouses or partners over the last three years,
   - any participation by them and their spouses or partners in the capital or management of enterprises, in any form,
   - a copy of the statement of assets in the last three years where they are already obligated, or, in any other case, of the initial declaration,
   - any other activity undertaken by them or by their spouses or partners, whether paid or not, which may, in their judgement, create a situation of conflict of interests in the performance of their duties,
   - a copy of their criminal record,
   - a solemn declaration that they have been informed of the limitations and obligations of the present chapter and of the competence of the Ethics Committee as well as a declaration of resignation from any right to challenge its decisions.

b) Subsequent declaration to be filed to the Presidency of the Government on any later conflict of interest, as soon as they become aware thereof, and whether they are found in a situation of conflict of interest or not, whenever they are required to do so.

Review Process

1. The General Secretariat for Legal and Parliamentary Affairs of the Presidency of Government makes an evaluation of the case at stake and puts forward a recommendation to the Prime Minister for decision.
2. The Prime Minister assesses the recommendation and proceeds accordingly:
3. If s/he deems that there is no conflict of interest, the case returns to the General Secretariat for filing;
4. If s/he deems that the matter needs further investigation, s/he refers the case, accompanied by remarks, to the General Secretariat, which shall make its report to the person concerned. The latter can argue whether in his/her opinion a conflict of interest exist. If s/he considers that it exists, then replacement is automatically triggered. If, in the opinion of the person concerned, there is no conflict of interest, s/he must submit a timely, reasoned declaration in this respect. This negative statement is forwarded again to the Prime Minister, who shall take a final decision, although s/he may also refer the matter to the Ethics Committee of the NTA for advice.
5. If s/he deems that a situation of conflict of interest exists, replacement applies (Article 5, Prime Minister's Decision Y150/GG B 4550/12.12.2019). If infringements occur, the case is referred to the Ethics Committee which is the responsible body to propose sanctions.

Source: Law 4622/2019; Prime Minister's Decision Y 150/2019 - ΦΕΚ 4550/B/12-12-2019

Evaluations from international organisations and civil society representatives interviewed for this report criticised the strong decision-making role of the Prime Minister in this process and the effectiveness of the process in assessing conflict of interest declarations of the Prime Minister himself/herself (GRECO, 2022[16]). During the fact-finding mission carried out in preparation of this report, government representatives explained that the rationale behind this policy choice was to equip the process with the strongest safeguards of independence and accountability.

Indeed, oversight of conflicts of interest is particularly complicated for members of government and top-officials because independent and outside control is rare across EU Member States (or Presidents/Prime Ministers carry out these oversight duties) (European Parliament, 2020[21]). Nevertheless, it is critical that robust monitoring mechanisms are in place for these officials due to the high levels of power they exercise.

Currently in Greece, the main institutional actors of the review process are the General Secretariat for Legal and Parliamentary Affairs of the Presidency of Government and the Prime Minister. In this process, the General Secretariat functions in support of the Prime Minister. In fact, the opinions of the General Secretariat are non-binding. This seems reasonable in the sense that the Prime Minister is the head of the executive branch. However, GRECO notes that the current CoI-system does not establish clear arrangements for assessing conflict of interest declarations of the Prime Minister (GRECO, 2022[16]). According to information provided by Greek stakeholders, the Prime Minister himself/herself submits his/her declaration to the General Secretariat. Nevertheless, according to GRECO, the role of the General Secretariat is mostly advisory and not decisive enough (GRECO, 2022[16]). This appears as a key loophole in this system and the root cause of the concerns expressed from international organisations and civil society. Moreover, the Prime Minister's role is prominent also with regards to the mandate of the NTA Ethics Commission. Indeed, according to Article 74(1A) of Law 4622/2019, the Committee deals with every matter referred to it by the Prime Minister regarding issues of ethics and conflicts of interest of top senior officials under the personae scope of Art. 68 of Law 4622/2019. At the same time, according to Article 74(1C) of Law 4622/2019 the Committee may intervene ex officio to control the implementation of the implementation of the CoI rules and propose the imposition of the sanctions in accordance with Article 75 of Law 4622/2019. While the two provisions of Articles 74 (1A) and 74 (1C) may have been meant to work in tandem, government stakeholders reported in consultations with the OECD that in practice, the NTA Ethics Committee is required to wait for the Prime Minister's referral of a CoI case to trigger its competence and the fulfilment of its functions in this process. Indeed, this requirement can also impedes the exercise of the Committee's ex officio competence in practice.

2.2.3. Procedures for political appointees and special advisors

The lack of conflict-of-interest regulations for political advisors was heavily criticised by GRECO in its Report for Greece during the 5th Evaluation Round. GRECO defines political advisors as ministerial associates and special advisors. In the case of Greece, this definition covers political appointees and special advisors. In summary, GRECO stressed that "*political advisors are not required to report liabilities (although they may do so on a voluntary basis), their financial declarations are not published, and, once they leave office, they are only bound to report in the successive year (whilst the obligation for members of government extends to three years following the completion of the public function duties)*" (GRECO, 2022[16]).

In 2022, Greece adopted Law 4940/2022 which provides certain rules applicable to seconded/temporary employees and special advisors (including political advisors). In particular, Article 38 of Law 4940/2022 amends Article 76 of Law 4622/2019. The new amendments establish a series of immunities and incompatibilities aiming to equate the regime applicable to political advisors to that of civil servants. Notably, the new Article 76 expands the requirement to submit a declaration of professional activities upon entry to public office. These declarations are submitted to the head of the competent Directorate of the public agency, who is required to forward them to the NTA Ethics Committee. This step is necessary to

allow the NTA Ethics Committee to exercise its functions to examine ex officio any possible violation of obligations prescribed in Article 76 of Law 4622/2019 and propose the imposition of sanctions (Article 74(1E) and 75 of Law 4622/2019). At the same time, according to Article 76(4), seconded/temporary officials and special advisors are subject to the same conflict of interest regime as members of government and other categories of persons in top executive functions (See Box 2.1. above). This rule applies in any case that seconded/temporary officials and special advisors are not suspended from exercising a liberal profession or function.

In addition, this category of officials is prohibited from entering into contracts with the body in which they perform their duties, as well as with the public bodies supervised by that body (Article 74(4A)). Finally, Article 74 (4B) establishes post-employment restrictions which will be examined in more detail in a following section of this report (see section on "Pre- and post-employment regulations"). With regards to asset declarations, seconded/temporary officials and special advisors are explicitly covered by Article 5 of Law 5026/2023 which refers to the asset declarations regime for public officials in Greece.

While it is still too early to assess the implementation of these legal provisions, the recent reforms seem to address the concerns expressed by GRECO, at least in theory. Despite this progress, the conflict of interest regime for political advisors is facing some of the same challenges occurring in other categories of public officials and is still in need of streamlining its processes. According to Article 76(4) of the Law, ad-hoc declarations of conflicts of interest regarding the exercise of self-employment activities are submitted to the General Secretariat for Legal and Parliamentary Affairs of the Presidency of the Government (Article 72(2) of Law 4622/2019). At the same time, initial declarations of interest regarding employment activities are submitted upon entry into public office are submitted to the head of the competent General Directorate of the public agency in accordance with Article 76(2) of the Law. This splits the conflict of interest management process between an external (the General Secretariat for Legal and Parliamentary Affairs of the Presidency of the Government) and an internal (head of the competent General Directorate of the public agency) mechanism.

2.2.4. Procedures for elected officials of local government

Subnational governments (states, provinces, municipalities, etc.) can be drivers for innovation, economic development and productivity and also play a key role in promoting social capital and well-being. However, weak governance structures can undermine their ability to do so. While integrity is a concern at all levels of government, opportunities for certain types of corruption can be more pronounced at subnational levels. The increased frequency and closeness of interactions between subnational government authorities with citizens and firms as compared to the national level can create both opportunities, especially by facilitating subnational accountability, and risks for integrity. Subnational government responsibilities for the delivery of a large share of public services (e.g. education, health, security/justice, waste management, utilities, granting licences and permits) as well as for spending and investment, increase the frequency and directness of interactions between government authorities and citizens and firms, which creates opportunities to test the integrity of subnational governments (OECD, 2017[22]). This is also the case in Greece, where, robust processes for the prevention and management of conflicts of interest at the subnational level are necessary to address these challenges.

In Greece, the overall framework of procedures for elected officials of local government is mainly established in Laws 3463/2006, 3852/2010 (including the latest amendments of Law 5056/2023) and in the recently adopted Code of Ethics for Elected Officials of Local Government (hereinafter "the Code") (Ministry of Interior; NTA, 2022[23]). These instruments are complementary to each other. According to the Code, elected officials of local government are defined as the mayors, governors, deputy mayors, deputy governors, members of municipal and regional councils, members of municipal and regional committees, as well as municipal and regional councilors who have not held another office. In addition, the definition also covers elected officials of municipal communities of Article 8 of Law 3852/2010 (hereinafter "the Law").

The Law does not include a definition of what constitutes a conflict of interest, but this is explained in the Code, according to which:

> *A conflict of interest exists when an elected official of local government knowingly serves financial or other private interests, either his/her own or those of another natural or legal person, in the exercise of his/her duties, to the detriment of the public interest.*

In general, the processes established for municipalities reflect the processes established in regions. An overview of the CoI-related obligations established in Law 3852/2010 as well as in Law 3463/2006 is presented in Table 2.2.

Table 2.2. Overview of conflict of interest obligations under Law 3852/2010 and Law 3463/2006

Type of obligation	Mayors	Deputy mayors	Members of municipal financial committees	Municipal councilors	Regional Governors	Deputy Regional Governors	Members of regional financial committees	Regional councilors
To refrain from the exercise of their duties, discussions and/or decision-making related to their interests or those of their relatives	Yes, Article 58(3) of L. 3852/2010 and 135(c) of L. 3463/2006	YesArticle135 (c) of L. 3463/2006	Yes, Article 75(11) of L. 3852/2010	Yes Article 99 and 135(c) of L. 3463/2006	Yes, Article 159 (3) and 180 of L. 3852/2010	No	Yes, Article 177 (10) of L. 3852/2010	Yes, Articles 172, 180 of L. 3852/2010
To declare any personal interest (property or family) they have in relation to municipal or regional issues	Yes, Article 61(1)(c)	Yes, Article 61(1)(c)	Yes, Article 61(1)(c)	No	No	No	No	No
To submit annual asset declarations	Yes, Article 61(4)	Yes, Article 61(4)	Yes, Article 61(4)	No	Yes, Article 171(6)	Yes, Article 171(6)	Yes, Article 171(6)	No
To suspend exercise of professional activities	No	No	No	No	Yes, Article 159A	No	No	No

Source: Developed by the OECD Secretariat based on Law 3852/2010.

As shown in Table 2.2, Law 3852/2010 includes regulations both for the ad hoc reporting of conflicts of interest, as well the regular declaration of assets. It should be noted that additional obligations on asset declarations are established under Law 5026/2023 while there is no obligation for municipal and regional councilors to submit an asset declaration under Law 3852/2010, this obligation is established under Article 6 of Law 5026/2023.

Different levels of restrictions inexplicably apply also regarding the suspension of professional activities, which is only required for regional governors in accordance with Article 159A of the Law. It cannot be easily assessed to what extent this restriction could be applied to all categories of elected local government officials, as this would require a far deeper analysis of the broader local government framework in Greece, which goes beyond the scope of this report. However, a similar restriction should at least be in place for mayors, who exercise a similar wide range of powers as regional governors.

Overall, the relevant laws provide specific obligations with regards to ad hoc conflict of interest, but do not explain the reporting and management process. In particular, it is not clear to whom the declarations of private interests should be submitted to and how compliance with these obligations is ensured. In turn, the Code of Ethics for Elected Officials of Local Government establishes an obligation to avoid any influence of personal interests or those of their relatives or third parties in the exercise of their duties, as well as to refrain from the discussion and any decision-making process in case of a conflict. The implementation of the Code is monitored by the Presidency of the competent municipal or regional council. This raises some concerns, in particular in the case of municipalities, considering that municipal councilors are subject to weaker restrictions, as explained above. Overall, the Code lacks guidance and examples of conflict of interest situations, as well as a concrete process on how to report and manage these.

Moreover, the current conflict of interest framework does not seem to provide a clear answer as to whether post-employment restrictions apply to elected local government officials. The Law does not include any provisions on this topic. However, the Code sets out a general obligation to avoid actions and behaviors aimed at obtaining a personal or professional advantage during and after the end of term. These are not further specified or explained. Considering that the Code is a soft Law instrument without any enforcement mechanisms, the extent of this obligation and the degree in which it is applied in practice remains vague.

Finally, there are no pre-employment restrictions applying to this category of public officials. This is a cross-cutting shortcoming of the conflict of interest management system in Greece, which is further analysed in following sections of this report.

2.3. Pre- and post-employment regulations

Pre-and post-employment regulations are an integral part of conflict of interest regimes. Movement between the private and public sectors results in many positive outcomes, notably the transfer of knowledge and experience. However, it can also create risks of undue or unfair advantage to influence government policies if not properly regulated.

Currently, Greece lacks the appropriate legal provisions to regulate interactions between the private and the public sectors in pre-employment situations, as well as policies and procedures for detecting and timely addressing these situations. This is the case for all conflict of interest regimes under review. In recent years, a few cases have been brought to light by civil society organisations regarding possible conflicts of interest due to ties of public officials with their previous places of work in the private sector (Vouliwatch, 2019[24]) (Vouliwatch, 2019[25]) (KEDE, 2015[26]). While these ties may not be inherently wrong, they may appear to affect the impartiality of the public official and should, therefore, be addressed in the conflict-of-interest management system.

Another area of concern for public integrity is conflicts of interest arising from employment after the tenure of public officials. Such situations fall under the so-called “revolving-door” phenomenon of mobility between the private and public sectors. On the one hand, it is in the interest of the public and government to attract an experienced and skilled workforce. On the other hand, the revolving door can undermine the integrity of the decision-making process, exposing public officials to the risk of making decisions in the interests of future private employers. Major post-public employment problem areas involve public officials when they seek future employment outside the public service; lobby government institutions; switch sides in the same process; use “insider information”; or are re-employed in the public service, for example, to do the same tasks they performed in the private or non-profit sectors (OECD, 2010[27]) . To avoid conflicts of interest arising before or after public employment, many OECD countries have instituted provisions governing the periods after public employment (Table 2.3).

Table 2.3. Provisions on cooling-off periods (post-public employment) in OECD countries

	Members of legislative bodies	Ministers and Members of Cabinet	Appointed public officials	Senior civil servants	Duration of the cooling-off period
Australia	○	●	●	●	18 months for ministers and Parliamentary Secretaries, in areas relating to any matter that they had official dealings with in their last 18 months in office. 12 months for ministerial staff, in areas relating to any matter that they had official dealings with in their last 12 months in office.
Austria	○	○	○	●	Six months under certain conditions for federal civil servants
Brazil	○	●	●	●	
Belgium	○	○	○	○	
Canada	●	●	●	●	Cooling-off period for lobbying (Lobbying Act): five years for cabinet ministers, their staff, parliamentarians and high ranked public servants. Cooling-off period for conflicts of interests (Conflict of Interest Act and departments' Values and Ethics Code): two years for ministers and one year for public officials.
Chile	○	○	○	○	
Colombia	○	●	●	●	
Costa Rica	○	○	○	○	
Czech Republic	○	●	●	●	One year
Denmark	○	○	○	○	There are no cooling-off or other post-public employment provisions
Estonia	○	○	○	●	
Finland	○	○	○	○	There are no cooling-off or other post-public employment provisions
France	○	●	●	●	Three years for all
Germany	○	●	●	●	One year for Federal Ministers and Parliamentary State Secretaries (18 months in certain cases) Up to five years for civil servants
Greece	○	●	●	●	One year for members of government and deputy ministers and appointed officials
Hungary	○	●	●	●	Up to two years
Iceland	○	●	●	○	Six months
Ireland	○	●	●	●	One year
Israel	●	●	●	●	One year for Members of the Knesset Six months for parliamentary advisors at the Knesset
Italy	○	○	●	●	Three years
Japan	○	●	○	●	Two years for civil servants
Korea	●	●	●	●	Two years for all
Latvia	●	●	●	●	Two years
Lithuania	●	●	●	●	One year for civil servants
Luxembourg	○	●	○	○	Two years of restrictions for ministers
Mexico	○	●	●	●	
Netherlands	○	●	○	○	Two years
New Zealand	○	○	○	○	
Norway	○	●	●	●	Six months for all
Poland	○	●	○	○	One year
Portugal	●	●	●	●	Three years for ministers, one year for senior civil

	Members of legislative bodies	Ministers and Members of Cabinet	Appointed public officials	Senior civil servants	Duration of the cooling-off period
					servants
Romania	○	○	○	●	One to three years for civil servants (depending on the activity)
Slovak Republic	●	●	○	○	Two years
Slovenia	●	●	○	○	One to two years for ministers or members of parliament (depending on the activity)
Spain	○	●	●	○	Two years for ministers and appointed public officials
Sweden	○	○	○	○	A body under parliament defines waiting period/restrictions if needed for Ministers and state secretaries (2018)
Switzerland	○	○	○	○	
Türkiye	○	○	○	●	Two years for senior civil servants
United Kingdom		●	○	●	Two years for Ministers and senior civil servants
United States	●	●	●	●	One to two years

Source: OECD Product Market Regulation Indicators (2018) and additional research by the OECD Secretariat.

With regards to post-employment restrictions in Greece, article 73 of Law 4622/2019 stipulates that persons appointed to the offices referred to in Article 68 of the same Law (members of government and other persons in top executive functions) shall, for one (1) year after leaving their posts for any reason, obtain a license for any professional or business activity related to the activity of the body to which they have been appointed, if it may create a situation of conflict of interest within the meaning of Article 71. Such a situation exists, in particular: (a) through the provision of services by them in any legal relationship with a natural or legal person governed by private law, whether domestic or foreign, or (b) through their participation in the capital or management of the aforementioned legal persons, with the exception of cases of acquisition of shares, partnership interests or other rights by inheritance.

The Ethics Committee, within the NTA, is responsible for granting this permission (or for allowing this activity under specific conditions) and, in the event of breaches, for proposing sanctions within the framework of the law, to be imposed by the Head of the NTA. The reasoned decision of the Ethics Committee must be issued within one month. During this period, the person must refrain from exercising the activity to which the application relates. Where the Committee has not taken any decision within the deadline set, the authorisation shall be deemed to have been granted. The Committee may ask the applicant for the additional information it deems necessary for its decision. The Committee may set reasonable compensation during the temporary disqualification period. The final decision is published in the NTA's portal: https://aead.gr/nta/epitropi-deontologias. For the years 2021 – 2024, the Committee has issued on average 3 decisions annually. Out of a total of 11 decisions issued over these years, 3 rejected the application for typical reasons (i.e. lack of competence or inadmissibility) while the majority of the decisions granted permissions for the exercise of professional or business activities.

Political appointees and special advisors are also subject to post-employment regulations. According to Article 76(4B) of Law 4622/2019, after the termination of their duties, these public officials are required to declare their future professional activities to the head of the General Directorate responsible for HR issues of their organization. For one year after leaving office, these officials are also required to obtain a permission from the NTA Ethics Committee for the exercise of any activity related to their previous public office duties.

Evaluations from international organisations have criticised the duration of the cooling-off period established in Law 4622/2019, which has been shortened from two years under the previous regime (Article 23 of Law 4440/2016) to one year under the new framework. Currently, the average length of

cooling-off periods for these categories of public officials stands at two years in GRECO countries. To this end, GRECO recommended to re-assess the duration of the cooling-off period (GRECO, 2022[16]). Similar criticisms were expressed by civil society representatives during the fact-finding interviews conducted for this report mentioning that the new regime does not establish an obligation to refrain from these activities but rather an obligation to obtain a relevant permission from the NTA Ethics Committee.

2.4. Asset and interest declarations

Asset and interest declarations of public officials are used globally to identify unjustified variations of assets of public officials, prevent conflicts of interests (CoI), improve integrity, and promote accountability of public officials. Many countries around the world have introduced systems of asset declarations for public officials to prevent corruption. These systems vary greatly from country to country, but the impact of such systems on the actual level of corruption is not well known (OECD, 2011[17])

Asset declarations are usually verified on specific and pre-determined cycles, as its role its mainly to contrast possible contradicting information. Even so, asset declarations enhance public sector transparency and accountability. In particular managing and analysing data for verifying asset declarations has been considered a useful tool in the fight against corruption, as the analysis enables investigators and Law enforcement agencies to detect and prove irregularities. By enabling transparency over the assets of public officials, declarations can also have a deterrent effect. In some countries the idea is accepted that declarations of public officials should serve as a special tool of wealth monitoring. The rationale is that public officials should undergo stronger scrutiny than the rest of the population (OECD, 2020[11]) . According to World Bank research, more than 160 countries have introduced a system of asset, interest disclosure, or both for public officials (World Bank, 2021[28]).

However, while many countries have asset declaration system, few of them are effective. Most have yet to live up to their potential. Cumbersome filing procedures, crucial gaps in the disclosure forms, and lack of transparency and enforcement are limiting their role. Such weaknesses also may make it merely another check-a-box exercise to implement national anticorruption strategies. Lack of control of submission and ineffective verification of declarations undermine their importance as an anti-corruption tool. There is also little understanding of the impact that the asset and interest disclosure systems have on the level of integrity and corruption in the country. Countries rarely have a clear vision of why they are introducing or reforming their systems, what goals they are pursuing in this process, and what outcomes they expect to achieve (World Bank, 2023[29]).

This section provides a brief and high-level review of the asset declarations system in Greece. Considering the very recent creation of a new asset declarations system with the adoption of Law 5026/2023, this section cannot delve into an in-depth analysis of the framework as there are no data and information available yet with regards to its implementation. For example, the section will not examine the verification process which has not yet been tested in practice under the new regime. The operational arrangements are also difficult to review, as these were completely changed under the new Law. The main differences between recently published Law 5026/23 and the Law 3213/03 include:

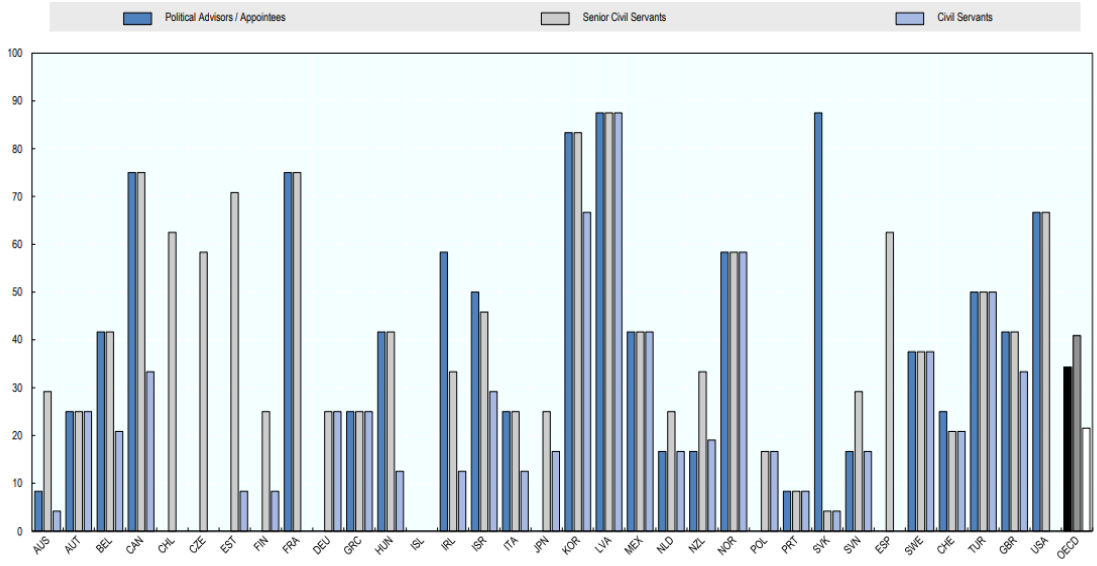
- the introduction of one single Audit Committee which is responsible for asset declaration audits which acts as a special audit body. The Committee is independent and has both administrative and financial independence. Under this new operational set up, the NTA is a member of the Audit Committee and remains one of the Special Audit Bodies which, under the Audit Committee ’s permission, can perform an audit;
- the introduction of a new role that of an Audit Coordinator (Article 26) which is responsible for achieving the Audit Committee ‘s annual goals (eg. Audit Percentage). The Audit coordinator can also require the co-operation of other public audit authorities.

- The introduction of the obligation for spouses to submit asset declarations independently.

2.4.1. Scope of asset declarations

Most OECD countries apply a risk-based approach to their financial and interest disclosure system. A risk-based approach is needed, as in so far as it does not require all public officials to declare their assets, but only obliges those that face a higher risk of corruption due to their position. The narrowed-down, focused approach is in line with the majority of OECD countries (Figure 2.1). Given their decision-making powers, elected officials and senior civil servants are more influential and are at greater risk for capture or corruption. The focus on elected officials and senior public officials in all branches makes the best use of the capacities of the responsible bodies by not overburdening with the sheer quantity of declarations without appropriate human and financial resources (OECD, 2019[30]).

Figure 2.1. Majority of OECD countries have stricter disclosure requirements for senior decision-makers



Source: (OECD, 2019[30])

In Greece, the declarants are determined in Article 4-16 of Law 5026/2023. and fall into the following general categories:

- Members of the Government and Deputy Ministers,
- Leaders of political parties represented in Parliament or the European Parliament or receiving state funding, members of parliament and members of the European Parliament and those who manage the finances of the political parties,
- General and Special Secretaries of the Parliament and General Government, and Supporting Political Personnel,
- Heads of Decentralized Administrations and Local Government (1st and 2nd Degree),
- Other Public Sector,
- Justice Sector,
- Financial Sector,
- Broadcasting Sector - Print and Electronic Media,

- Armed Forces, Security Forces, and Related Services,
- Audit and Financial Services,
- Sports Sector,
- Public Procurement Sector,
- Medical Sector,
- Other Categories of Obligated Individuals.

This provision establishes a very broad scope of public officials required to submit asset declarations. According to information received through the OECD Questionnaire, an estimated number of declarants before the introduction of Law 5026/23 roughly amounts to 190.000.

2.4.2. Scope and categories of assets to be declared

In Greece, asset declarations cover the following assets:

- Income from all sources
- Real estate properties with precise specifications
- Shares, bonds, units of mutual funds, and financial products
- Deposits in banks and other financial institutions, as well as all types of brokerage or insurance products and holdings in venture capital or investment funds and trusts
- Leasing of safe deposit boxes
- Vehicles, watercraft, and aircraft
- Participation in companies or enterprises

The asset declarations of political persons, mayors and head of regions, judges and prosecutors additionally include:

- Loan obligations exceeding EUR 5 000
- Debts from administrative fines, financial sanctions, taxes and insurance obligations exceeding EUR 5 000

2.4.3. Liabilities and penalties in case of non-compliance with obligations related to asset and interest declarations

When a criminal case is detected by the competent audit body this must be referred to the Public Prosecutor, who initiates the criminal process. Non-compliance with obligations related to asset and interest declarations can lead to the imposition of a variety of sanctions, depending on the variety of the offence, which include imprisonment ranging from 6 months and up to 2 years. In case of felony, imprisonment can range from 5-10 years. This sanction is foreseen for serious cases of non-submission or the inaccurate submission, where the total cumulative value of the hidden assets exceeds EUR 300 000. Additionally, the Public Prosecutor may also impose measures of confiscation, commitment and prohibition of divestment of assets. Criminal offences foreseen under Law 5026/2023 may also lead to the imposition of financial sanctions ranging from 1 000 to 10 000 daily units. Each unit has a value of EUR 10 to EUR 100.

The Law also foresees administrative sanctions, in accordance with Article 22, which include electronic fines ranging from EUR 50 to EUR 400. These fines are administrative in nature and should not be confused with criminal financial sanctions. Finally, the non-submission of asset and financial interests declarations can also lead to disciplinary liability. In this case, the Audit Coordinator notifies the responsible disciplinary bodies.

Overall, as with other OECD countries (Box 2.2), Greece has a good framework in place as it comes to its sanctioning system, as it allows for a system to provide the correct or missing information and distinguishes between possible “mistakes” and egregious violations.

Box 2.2. Sanctions in France and Canada

France

In France the High Authority for Transparency in Public Life recommends solutions (such as declarations, recusal or abandonment of private interest. If the official does not take steps to remedy the situation, the High Authority can issue injunctions against the public official (except members of Parliament) requiring them to cease the activity causing the conflict of interest. The injunction can be made public, and it can be transferred to a prosecutor.

Any non-compliance with HATVP is a criminal offence liable to a year of imprisonment and a EUR 15 000 fine. If public officials do not submit the required declarations or neglect to declare a substantial portion of their assets or interests or provide an untruthful valuation of their assets is punishable by three years of imprisonment and a EUR 45 000 fine. Additional penalties like the prohibition on exercising public functions may also be issued.

Canada

In Canada the Commissioner can impose fines of up to CAD 500 for failure to meet certain reporting deadlines. The Commissioner may order a public office holder to take any compliance measure that the Commissioner determines is necessary. The Commissioner can also investigate any public office holder or former public office holder at the request of a Member of the Senate or House of Commons, or on the Commissioner’s own initiative if there is reason to believe that the person has contravened a specific section of the Act.

In some countries like Spain, sanctions can apply also to the private sector. In particular, companies who have hired any person breaching the prohibition to provide services in private companies directly related to the competences of the position held during the two-year cooling-off period are debarred from public procurement processes.

Source: (HATVP, 2023[31]), (HATVP, 2013[32]), (UNODC, OECD and World Bank, 2020[3])

2.5. Training on CoI-related issues

Integrity actors at organisational level contribute to mainstreaming integrity policies. Experience shows that goals that are not included explicitly into the organisational planning, budgets and internal accountability mechanisms are unlikely to be taken seriously by managers. Furthermore, ethics counsellors may be a fundamental ally in the management of public ethics and in particular, of conflict-of-interest situations. While the individual public official is ultimately responsible for recognising the situations in which conflicts may arise, most OECD countries have tried to define those areas that are most at risk and have attempted to provide a contact point that can provide guidance to the public official. For example, in Brazil, the established Public Integrity System of the Federal Executive Branch (SIPEF) aims at mainstreaming integrity policies with the Office of the Comptroller General (CGU) as a central organ and Integrity Management Units (UGI) in all entities of the federal executive branch (OECD, 2023[10]). In Greece, this role is assigned to the Integrity Advisors, while policies, standards and guidance are developed centrally by the Ministry of Interior and the NTA.

Overall, integrity systems require adaptability to specific contexts, particularly to address sector specific risks or to adapt to local realities that may differ from central level policies. As analysed above, while the establishment of Integrity Advisors is considered a progressive reform that can significantly improve the prevention and management of conflicts of interest in Greece by providing ad-hoc guidance on ethics matters, their appointment does not seem to be compulsory for all public entities (Article 23 of Law 4795/2023).

Moreover, the NTA has undertaken significant efforts to provide standardised guidance on conflicts of interest and public ethics more broadly. Recently, the NTA started incorporating similar topics into the mandatory trainings offered to employees aspiring to assume senior positions in public organisations. At the same time, similar materials have already been incorporated in the certification programme for the acquisition of administrative competence of low-ranking employees. Relevant actions have been included within the framework of both the NACAP (Action 2.3.9 - *Integration of a special teaching module to promote transparency, accountability, and integrity in educational seminars: a) Department & Directorate Managers and b) newly hired employees*) and the National Integrity System (Action 17- *Integration of a special teaching module to promote transparency, accountability, and integrity in educational seminars: a) Department & Directorate Managers and b) newly hired employees*), which have been developed by the National Transparency Authority in collaboration with the Ministry of Interior. Furthermore, the NTA delivers trainings to various public and private sector entities in the framework of signed Memoranda of Understanding (MoUs). These cover both theoretical and practical approaches to conflicts of interest. The NTA also regularly organizes specialized thematic workshops on various topics related to ethics, integrity, and accountability. Finally, the NTA is currently in the process of developing leaflets and additional informational and educational materials on conflict of interest under Action 15 of the National Integrity System 2022-2025 (*"Drafting a practical guide on conflict of interest")*.

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