The role of the Hellenic Court of Audit in the fight against corruption to enhance development

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Abstract

The purpose of this paper is to present the jurisdictional competence of the Hellenic Court of Audit to impute liability for asset benefits, unjustified on the basis of the audit of annual asset declarations, to public officials, in the light of combating corruption and, thus, fostering development.

Introduction

By way of introduction, I would like to single out the international legislative framework which highlights the link between corruption and development.

Firstly, reference should be made to the Declaration on the Right to Development adopted by the UN General Assembly Resolution 41/128 of 4 December 1986. This is a non-binding legal instrument, but of great importance and part of the customary international law, according to which there is an inalienable human right known as the right to development. The right is defined as a comprehensive process of economic, social, cultural, and political development in which all human

rights and fundamental freedoms can be fully realised[1]. By impeding the full realisation of economic, political, and social rights, a corrupt system of governance directly contradicts the right to development enunciated in this declaration.

In this respect, in its Resolution 55/61 of 2001, the UN General Assembly considered that there was a need for an effective international instrument against corruption. Finally, through resolution 58/4, the General Assembly adopted the United Nations Convention against Corruption (UNCAC) on 31 October 2003, which is the only legally binding universal anti-corruption instrument.

Along the same lines, on 25 September 2015, the 193 Heads of state and government of the world constituting the UN General Assembly decided on 17 global goals for sustainable development and adopted the so-called "2030 Agenda for Sustainable Development", which is to contribute to social, economic, and environmental development in all countries of the world. These Sustainable Development Goals have replaced the eight Millennium Development Goals with which the United Nations and the countries of the world had been working since 2000.

Goal 16 of the 2030 Agenda emphasizes peaceful and inclusive communities for sustainable development, to ensure that everyone has access to justice and to establish a global system where everyone is equal before the law. This Agenda has put a particular focus on corruption, with sub-goal 16.5 substantially reducing all forms of corruption and bribery.

[1] "The right to development is an inalienable human right by virtue of which every human person and all peoples are entitled to participate in, contribute to, and enjoy economic, social, cultural and political development, in which all human rights and fundamental freedoms can be fully realised".

Sub-objective 16.4 already emphasizes the reduction of illicit financial flows. There is a shared global vision of progress towards fair and sustainable development for all human beings, while we have a global consensus that corruption is the main impediment to development and has disastrous effects at both national and international levels. Corruption in the public sector is a serious problem that has many adverse effects on different sectors of society and must therefore be tackled in all its forms.

As a tangible example of the extent of corruption and its consequent costs worldwide, it should be pointed out that, according to the World Economic Forum, the annual costs of global corruption are estimated at USD 3.6 trillion, equivalent to more than 5 % of global GDP, in the form of bribes and stolen money, while there are statistics showing that USD 16 billion could end hunger in the world, USD 8.5 billion could help us eliminate malaria, USD 26 billion would be an appropriate amount to provide basic education for all children and USD 1 trillion would be sufficient to extend the global infrastructure worldwide. This is a logical reasoning on how the amount of money lost through corruption can contribute to sustainable development.

An etymological and conceptual approach to the term "corruption"

As regards its etymology, the term 'corruption' is derived from the Latin verb "rumpere", which means "break, change". The verb "corrupt" means that, when committing corruption, something is broken, which can be interpreted as a violation of the moral integrity of a person or of a code of moral rules.

To understand the definition of corruption, reference should be made to Articles 14-21 of the UN Convention against Corruption (UNCAC). According to these articles, corruption involves money laundering, bribery of national government officials, of foreign public officials and officials of public international organisations, embezzlement, misappropriation or other diversion of any property, public or private funds or securities. The Convention also mentions the abuse of position to obtain illicit enrichment, that is a significant increase in the assets of a public official, in addition to the salary, for which the person concerned is not able to provide a reasonable explanation.

Transparency and accountability and their link to corruption – The case of Greece

Given the general consensus that corruption is the main enemy of development, it is important to cultivate and stimulate both transparency and accountability in the public sector not only as anti-corruption measures, but also as fundamental requirements for sustainable development.

Transparency and accountability form the fundamental basis of the rule of law, particularly of good governance, both being parallel concepts that retain a strong interrelationship as they ensure access to information on the performance of the state institutions. In the absence of these concepts, it would be difficult to hold the state institutions accountable for their actions. These concepts are therefore considered as safeguards against the arbitrariness and corruption of the public sector. Thus, the lack

of transparency and accountability leads to the deprivation of state resources and public funds for personal intentions[2].

In this context, in Greece, a country which on Transparency International's 2023 Corruption Perceptions Index, scores 49/100 and ranks 59th around the globe[3], evaluated as involving a relatively high level of corruption, particular emphasis is placed on asset declaration, mandatorily submitted annually by a very large number of persons and which does not coincide with the declaration of financial interests also submitted by the same persons.

As a means of transparency, asset declaration acts both preventively, thwarting corruption and promoting the accountability of those responsible, and repressively, as any violation entails, severe, criminal, civil (pecuniary) and disciplinary sanctions against transgressors. Civil penalties consist of the imputation to the person liable to the Greek State by the Court of Audit, by means of a procedure initiated by the Court's Advocate General, of a sum of money equal to the financial benefit the lawful origin of which is not justified and which is presumed to derive from the exploitation of one's position or functions and the commission of unlawful transactions at the expense and to the detriment of the State.

[2] For a thorough analysis of the issues see Kontogeorga, G. and Papapanagiotou, A. (2023), "Auditing ethics and corruption: old challenges and new trends for Supreme audit institutions in turbulent times", *Journal of Public Budgeting, Accounting & Financial Management,* Vol. 35 No. 4, pp. 474-492. https://doi.org/10.1108/JPBAFM-08-2021-0131

[3] A country's **score** is the perceived level of public sector corruption on a scale of 0-100, where 0 means highly corrupt and 100 means very clean. A country's **rank** is its position relative to the other countries in the index. Ranks can change merely if the number of countries included in the index changes. The rank is therefore not as important as the score in terms of indicating the level of corruption in that country.

Asset declaration – Historical review

Historically, the declaration of assets, as an institution of transparency, and as a way to fight against corruption and prevent the abuse of public authority for one's own benefit, has been mentioned since ancient times, as it seems to go hand in hand with the timeless phenomenon of corruption, the manifestations of which have always emerged and haunted human societies.

In ancient Greece, in the city state of Athens, each citizen had the obligation to prove that he had acquired his property by honest means. In addition, it was provided for that before taking up political positions, the Athenian citizens had to have all their property, family and private, registered. These assets could be confiscated at the end of one's term of office in the event of damage caused to the city, and, if the assets of the elected official were not sufficient, he was called to labour in public works to cover for the difference. "Unjust enrichment" had been prohibited by the Solon legislation, which did not condemn wealth but illicit enrichment, since if the assets had been acquired fairly and morally, even in private hands, they constituted a public good.

In modern Greece, the introduction of a requirement for organs of State and civil servants to submit asset declarations coincides in time with the adoption of Law No 4351/1964, entitled "Protecting the honour of the country's political world". This law introduced an obligation to submit an asset declaration annually to the President of the national Assembly, for the Prime Minister, the leaders and parliamentary representatives of the political parties, the Ministers and Vice-Ministers, the Deputies, the

Ministries' Secretaries-General and top-level administrative officials, as well as their spouses and minor children.

This law (No 4351/1964) was repealed by Law No 1738/1987 (entitled "Creation of the Crime Prevention Council, amendment of provisions of the Criminal Code, Criminal and Civil Procedure Codes and Other Provisions"), which extended the circle of persons required to submit periodic asset declarations -including, for example, mayors-, once again provided for the criminalisation of the failure to submit or the submission of an inaccurate declaration and, for the first time, stipulated that in the event of unjustified financial benefit, this is imputed in favour of the State by judgment of the Court of Audit at the request of the Court's Advocate General.

Law No 1738/1987 was repealed by Law No 2429/1996 (entitled "Financing of political parties. Publicity and audit of political parties' and parliamentary candidates' finances. Asset declaration of politicians, public and government officials, media and publications' owners and of other categories of persons"), which further expanded the circle of the persons subject to the obligation by including, inter alia, the members of the European Parliament, the judges and prosecutors, the heads of credit institutions and journalists.

The provisions of Law No 2429/1996 were repealed by those of Law No 3213/2003 (entitled "Declaration and audit of property of members of parliament, civil servants and civil servants, media owners and other categories of persons"). In the latter, as amended four times, i.e. in 2010 (Law No 3849/2010), 2012 (Law No 4065/2012), 2016 (Law No 4389/2016) and 2018 (Law No 4571/2018), detailed provision is made for

the persons required to declare their assets, the content and the procedure for electronic submission of the declaration, the audit bodies and procedures, as well as the administrative and criminal penalties that may be applied in the event of failure to submit, of late submission or of submitting an inaccurate declaration.

The latter law, which was applicable for a period of 20 years, primarily in the light of which the jurisdictional competence of the Court of Audit to impute unjustified financial benefit in favour of the State will be examined, was recently repealed by Law No 5026/2023 entitled "Submission of declarations of assets and financial interests", already amended by Law No 5072/2023. As announced in its first article, the new law aims to enhance transparency, eliminate the division of audit bodies, by assigning the competence and supervision over the distribution of the asset declarations' audit to a single Commission and by reducing the administrative burden of the submission and audit process.

Scope, content, and audit procedure for asset declarations

Subject to the declaration are 49 categories of persons, some of whom are not prima facie connected to the exercise of public authority.

According to the newly adopted law, these categories are grouped into 13 groups of persons, i.e.:

(1) politicians (members of the government, vice ministers, leaders of political parties, parliamentarians and MEPs as well as political parties' financial managers);

(2) general and special secretaries of the national Assembly and of the public sector, interim secretaries and civilian support staff;

(3) decentralised and local government authorities;

(4) public sector officials (general directors of ministries, presidents, managing directors of public limited companies, heads of the National Intelligence Service and of the Civil Aviation Service), presidents and members of all independent authorities in the country, such as of the Competition Commission, the Capital Market Commission, the National Transparency Authority, Forestry Officers, members of urban and archaeology committees and councils, officials of any entity carrying out audit functions or granting any type of licence);

(5) members of the judiciary;

(6) persons from the financial sector (Governor, Deputy Governors, Directors General of the Central Bank of Greece, Governors and other executive members of credit institutions, financial and investment service providers, Chairman and members of the Board of Directors of the Athens Stock Exchange);

(7) service providers in the broadcasting, printed and electronic press sector, i.e. “the fourth power” (owners, editors-shareholders, chairmen and advisors of broadcasters, online media, newspapers and magazines, as well as journalists);

(8) members of the armed and security forces (commanders and senior personnel of the armed forces, all Police, Fire Brigade and Greek Coast Guard personnel, as well as prison officers);

(9) members of the national audit and finance offices, including special inspection and audit bodies, officials of the Public Finance Services, the General Accounting Office, the Agency for the suppression of economic crime, etc.;

(10) persons related to sport (chairman and members of the board of sports federations, arbitrators evaluated, assistant arbitrators and arbitrators of professional sports championships);

(11) persons involved in public procurement (chairpersons and members of tender committees (rendering advice and decision), officials of the General Secretariat for Private Investments and Public Private Partnerships of the Ministry of Development and Investments, owners, partners, main shareholders and executive members of the Board of Directors of companies to whom public contracts are awarded);

(12) persons from the medical field (medical directors and managing directors of hospitals and health centres of the National Health System, of military and university hospitals as well as of local and basic health units);

(13) members of the driving licence examination panel.

The above-mentioned persons submit an initial declaration, on the appointment to the position, by virtue of which they become subject to the law, and each year thereafter, as long as their status remains unaltered, they submit a declaration of their own property status, of their spouses and minor -under 18 years of age- children. The initial declaration shall include all assets existing in Greece and abroad on 31 December of the previous year, their purchase value, and the way in which they were

acquired, whilst thereafter on an annual basis only their variations are declared.

Items of capital to be declared shall include, in particular, income from any source; rights in rem; shares in domestic and foreign undertakings, securities and bonds of all kinds, units of investment funds and derivative financial products of all kinds; deposits of all kinds in banks, savings banks and other credit institutions, as well as all types of insurance or insurance products and participations in corporate or investment funds and trusts; any hire of coffers in domestic or foreign banks, savings banks and other credit institutions; any means of sea and air transport, as well as all purposes vehicles; participation in any type of company or business; loan obligations to domestic and foreign credit and banking institutions or other legal persons governed by public and private law and natural persons on 31 December of the previous year, provided that each exceeds the amount of EUR 5000, as well as any debt exceeding EUR 5000 arising from administrative fines, penalty payments, taxes and charges imposed by the State and local authorities, fees to legal persons governed by public law and contributions to social security funds.

Declarations are submitted electronically via a special IT application to the auditing bodies, which before the newly adopted law were four and as from this year is a single one, namely the Parliamentary Committee for the Investigation of Asset Declarations (CIDA), with 13 members, the majority of whom, i.e., 7, are judges[4]. This Committee shall, by

[4] The Committee is chaired by the Chair of the Parliament's Special Standing Committee on Institutions and Transparency, and its members , other than the 7 judges (2 Counsellors of the Council of State, namely the Supreme Administrative Court, 2 Counsellors of the Court of Audit, 2 judges of the Court of Cassation-Arios Pagos- and 1 public Prosecutor to the Court of Cassation), are 2 deputies – one from the government and one from the opposition –, the

sampling and, in any event, following a complaint, verify the veracity, accuracy and completeness of the declarations. At the same time, while auditing the periodic declarations shall also verify whether the acquisition of new assets or the increase in existing ones is justified by income, after the cost of living has been taken into account. The Committee may ask the declarant for clarification or additional information and, after the audit, assess the results and/or close the case or refer it, with its reasoned conclusion, to the Public Prosecutor's Office and/or the Advocate General of the Court of Audit if there is an unjustified increase in the assets of the auditee, his/her spouse, or his/her minor child.

It should be noted that the declarations of politicians, heads of Regions and mayors are made publicly available on the Parliament's website and are available for 3 years.

The claim for imputability in the event of unjustified asset benefit

As we have seen, in the context of the constantly evolving regulatory framework, a procedure has been put in place to audit the assets of those who, by occupying critical positions in the State apparatus or carrying out an activity, beyond the private sphere, relating to the public interest, may, by virtue of their status, provide themselves or third parties with an undue financial advantage. This procedure is implemented by imposing an obligation to submit an annual declaration of assets of all kinds held by

President of the National Transparency Authority, the President of the Money Laundering Authority and the Vice-President of the Bank of Greece.

these persons, entrusting the audit over them to specific entities in the past and from now on to a single audit committee, and providing for a set of sanctions, depending on the results of the audit.

In this particular context of sanctions is included the jurisdiction of the Court of Audit, provided for in the relevant laws, namely Laws No 3213/2003 and already No 5026/2023 in combination with the Court's procedural Law No 4700/2020), to impute, at the request of the Advocate General, a sum of money equal to the unjustified asset benefit, which, by way of rebuttable presumption, derives from unlawful transactions committed at the expense and to the detriment of the State, by the person subject to the declaration of assets, as compensation for the damage thereby caused to the State.

The inclusion of these disputes in the remit of the Court of Audit is justified by the fact that they relate to transparency in the management of public resources, for which the Court of Audit has primary jurisdiction under the Constitution, while being relevant and very close to disputes concerning the civil liability of civil servants.

Bringing action is assigned to the Court's Advocate General, within the scope of his or her power to file claims for imputation to any person subject to a special provision of the law relevant to such a claim, but also as a more specific manifestation of his/her right to lodge appeals in cases falling within the jurisdiction of the Court of Audit. In this case, the Advocate General acts for the protection of the general public interest and, as a supreme judge, assimilated to the President of the Supreme Court, has the discretion to initiate proceedings only if he/she is satisfied that the results of the audit are valid.

More specifically, upon receipt of the audit report with the relevant documentation, the Advocate General may, on his or her own assessment, adopt the findings of the audit or modify, supplement, or return them to the audit body for completion.

It should be noted that, since the liability of the person audited is special, irrespective of his/her disciplinary or criminal liability, any pending disciplinary or criminal proceedings do not prevent the lodging of the claim for imputability.

At this point, it should be clarified that the amount requested in the claim for imputability corresponds to the increase in the assets of the subject to the asset declaration during the audited period, which cannot be justified by his/her lawful sources of income, and is the result of the excess, after the inclusion of revenue and expenditure, of the positive balance of real savings at the end of the audited year. The imputation may also apply to any acquisition of an asset, even temporarily, regardless of whether the relevant value still exists as a real savings balance at the end of the audited year, i.e. even if it has been used for any purpose within a minimum period of time since the acquisition. The action claims that the entire value of each asset of unidentified origin be imputed, and the value of that asset may not be imputed only if, in the context of criminal proceedings, the asset has already been confiscated.

To establish the unjustified financial gain, it is necessary to know the real assets and general financial situation of the auditee or defendant, based on all types of data regarding the level of his/her income and expenditure, which must correspond as far as possible to reality. In this context, it is accepted that in order to calculate the annual expenditure of the auditee

or defendant, rebuttable presumptions based on the findings of statistical science, which come from the Greek Statistical Authority, are legally taken into account. Since the pecuniary advantage is rebuttably derived from illicit transactions, the onus of proving the legality of its origin lies with the auditee or defendant himself. He/she is required to prove the legality of the increase in his assets by any legal means of proof from which it can be clearly and precisely established that it was the result of legal activities. To that end, it is possible to rely on the possibility of savings held by the auditee or defendant on the basis of previous years' family income, but at the same time it is necessary to prove the existence of such a savings balance.

The lodging of the claim for imputability interrupts the limitation period, which is 20 years and starts from the moment of acquisition of the unjustified asset benefit and creates *lis pendens*. The case goes to the competent Chamber of the Court, which will settle the dispute with its judgment. The parties to the proceedings are the person whose imputation is sought and the State.

The case shall be heard at a public hearing before the competent Chamber of the Court, which shall rule on the validity of the claim. By its judgment, as the case may be, it accepts, in whole or in part, or rejects the claim of the Advocate General. The imputation imposed following that procedure constitutes a financial penalty of a compensatory nature. Since the judgment of the formation of the Court of Audit leads to compensation for the material damage suffered by the State because of the defendant's wrongful conduct, without being linked to any form of guilt on his part, the consequences of that judgment cannot be considered to be of a

'criminal nature'. Similarly, it has also been held that the imputation, in the event of a criminal conviction of the same person, for failure to produce or for submitting an inaccurate declaration of the financial situation, is not contrary to the principle of *ne bis in idem* or the presumption of innocence, since it is not a second conviction based on the same facts.

Case law approach

The case law of the Greek Court of Audit on the imputability of unjustified assets is extensive, highly visible, and influential to the public.

By way of illustration, I will mention a small number of judgments on high-profile cases and widely publicised given the status of the parties involved.

In chronological order, starting with the most recent one, these are the following cases:

Claim for imputability to a former Deputy Minister of Press and Media for several times, including in the period 2000-2004, and Member of the national Parliament for 18 years -from 1993 to 2011- of an amount of EUR 56 602,97, corresponding to an alleged unjustified asset benefit acquired in 2003. By judgment 1638/2021 of the First Chamber, the Court of Audit partially accepted the Minister's argument concerning the consumption of capital from previous years as justification for the increase in his assets and deducted the sum of EUR 17 886,67, since it had been declared as "consumption of capital already taxed or exempt from tax" in the income

tax return statement in the reference year. Thus, the Court concluded that the said amount should have been added to the Minister's income, fixing the unjustified financial advantage finally imputed to EUR 38,716.

Another case involves a former Minister of Transport and Communications in the period 1997-2000 and Member of the Greek Parliament for 12 years altogether, who was imputed with the sum of EUR 220.125,96 (DEM 440.000), corresponding to unjustified financial benefit from unclear sources, in the years 1998 and 2000.

Background: In 1998, an intimate friend and best man of the Minister opened a Swiss bank account in his own name, following a relevant agreement between them, with the aim of raising funds for the Minister's election campaign in future elections. Such "sponsorship" would mainly come from "political friends" abroad, who, according to the "practice" of parliamentarians' "sponsors", wished to remain anonymous. The Minister's daughter was appointed general representative of that account. Later in the same year (1998), the Minister -as he himself admitted- after receiving a call from an executive of a multinational company operating in Greece, wishing to boost his election campaign in the context of public relations, notified the Swiss bank account code, to which the sums of DEM 200,000 -initially- and DEM 240,000 -7 months later- were deposited. In addition, already at the end of 1997, following a relevant approval decision of the Minister, a contract for the digitisation (supply of digital services) of the national Telecommunications Organisation's network, was signed between the above mentioned

company and the latter public undertaking, in which the State held share capital.

The Court of Audit with two judgments, one from the Chamber at First instance in 2013 and the other in its Plenary session in 2019[5], following an appeal in cassation, i.e. limited to questions of law, to set aside the first judgment, ruled that the financial support was received without due cause , since the Minister, as a "parliamentarian" on the crucial dates (3.11.1998 and 8.2.2000), was prohibited by law from receiving funding from companies active in the field of public procurement. Moreover, the argument that the disputed sums were not deposited into the bank account of the Minister himself, but of his best man, does not alter the fact that the Minister was the essential beneficiary, who obtained the financial advantage, since his best man was just an interposed person who acted in the name and on behalf of the Minister on the basis of the internal agreement between them. The name of the account holder in question was therefore irrelevant. In addition, the Minister obtained the financial benefit of the deposits, since, as he witnessed before the Parliamentary Inquiry Committee, the authorised general representative for the Swiss account was his daughter, who was able to carry out banking transactions on behalf of the parent. Therefore, the disputed deposits were at the Minister's disposal and formed part of his assets, part of which, according to his statement, he had already used to cover the needs of his offspring studying in the United States and for the needs of his political activity. Moreover, the unjustified nature of the acquisition of the financial benefit, which comes from illegal sources and, in any event, from

[5] See judgements 4432/2013 (First Instance) and 705/2019 (Plenary session)

undeclared resources, is confirmed by the non-inclusion of the disputed deposits (financing) in his asset declarations for the years 1998 and 2000, even if they constituted “financial assistance” to be declared in accordance with the law.

It should be noted that criminal proceedings were also initiated against the Minister, concluded with his conviction for passive corruption and money laundering.

A historical case not only as to the person involved but also as to its financial object refers to the imputation of EUR 4 973 500 to a journalist and shareholder of publishing companies.

Background: In 2007, the journalist deposited the abovementioned sum in cash at the Athens branch of a French bank, citing as a source the sale of shares in the public limited company publishing a successful newspaper, which was not evidenced by any legal document. Parallel to the preliminary investigation for money laundering or tax evasion carried out within the scope of the criminal proceedings, an audit of his asset declarations was conducted, the conclusion of which was that the amount of the deposit was of unidentified origin because, on the one hand, «in the light of the lessons learned from common experience, the possession of such a significant amount outside the banking system is unthinkable”, and on the other hand, there were no prior cash withdrawals from the journalist’s or his spouse’s bank accounts or corresponding bank deposits. The audit body found the asset declarations for the years 2007 and 2008 to be inaccurate and, on the basis of that finding, the journalist was sentenced by a criminal court to a fine of EUR 60,000 for negligent action.

The Court of Audit in two judgments, one of the Chamber at first instance level in 2013 and the other in its Plenary session in 2017[6], following an appeal in cassation, i.e. limited to questions of law, to set aside the first judgment, accepted in its entirety the claim for imputability lodged by the Advocate General, holding that the imputation was not contrary to the principle *ne bis in idem*, since it constitutes part of a system of public audit of the financial situation of media officials provided for in the Constitution as a special legal regime and is imposed in cases where those persons cannot sufficiently justify the origin of the assets of which they appear as beneficiaries.

A fourth case that deserves to be mentioned is that of a former Member of the national Parliament in respect of whom, by a judgment of the Court's Plenary ratifying the Chamber's prior judgement[7], the appeal in cassation of the Advocate General was rejected, on the grounds that there was not any legitimate reason to impute the sum of EUR 7 095 463,46 allegedly acquired during 1999, that is to say, within three years of the loss of the defendant's parliamentary capacity.

The former Member, when he lost his parliamentary status, began working for a group of companies as financial adviser and responsible for strategic planning, and the amount claimed as unjustified, after having been paid for the purchase of shares on the stock exchange, belonged not to him but to his employer, on whose behalf he carried out the share transactions on the basis of the internal relationship between them,

[6] See judgments 4428/2013 (First Instance) and 390/2017 (Plenary session)
[7] See judgments 926/2010 (First Instance) and 1/2013 (Plenary session)

whereas the acts carried out in his name related exclusively to his principal, who did not wish to appear as a trading buyer of the shares in question on the stock exchange.

The last case to be mentioned regards a former Minister of Defence, Member of the national Parliament and extraordinary figure in the political life of the country for four decades. The amount imputed is EUR 613.218,58 and corresponds to the equal value of the total asset benefit, acquired by him and his spouse in the three years following the end of his term of office, the origin of which was not justified.

More specifically, most of the amount, i.e. EUR 450,000, corresponds to the money paid gradually in cash by the Minister's spouse for the acquisition of a property in the most expensive street of the country with a direct view to the rock of the Acropolis, of a total value of EUR 1 100 000, which had never been declared. As regards the remainder of the imputed amount, it corresponds to an unjustified increase in the joint bank deposits of the Minister and his former spouse[8].

Conclusions

The strict legal framework that has been described and the active participation of the Advocate General in the Court of Audit in its implementation have a special institutional value in the Greek legal order,

[8] See judgment 2173/2013 (First Instance)

as is also confirmed in the annual report of the European Commission on the rule of law.

It is characteristic that the Court of Audit, with its judgments, even at the level of the Plenary Session, accepts the vast majority of the claims for imputation lodged by the Advocate General.

The contribution of the Hellenic Court of Audit to the fight against corruption in the country enjoys citizens' trust and undoubtedly plays an increasing role for development.