Choosing this topic has been a challenge, as not enough research has been done so far on the administrative state audit by the governmental coordinator and on the importance of monitoring Greek municipalities. The purpose of this work is twofold. On the one hand, the administrative state audit and the role of the coordinator of the Decentralized Administration on the Local Government Organizations (LGOs) is being reviewed as defined by the legal framework. On the other hand, a fieldwork has been conducted to assess the necessity of audit, as well as the overall benefits of that audit to LGOs.

Thus, the paper concludes that the administrative state audit by the Coordinator of the decentralized administration, to the point of the establishment of the Independent Supervisory Service of LGOs in Greece, improves the protection of fundamental principles of public administration. It also guarantees the functioning of government through transparency, prevention of illegal acts, safeguarding public money, proper functioning of municipalities and ensuring fair treatment for private sector companies.

Keywords: administrative state audit, Local Government Organizations (LGOs), Greece.

Tab. 11. Lit. 39.

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АДМИНИСТРАТИВНЫЙ ГОСУДАРСТВЕННЫЙ АУДИТ В ОРГАНИЗАЦИЯХ МЕСТНОГО САМОУПРАВЛЕНИЯ В ГРЕЦИИ

Выбор этой темы стал проблемой, поскольку до сих пор не проведено достаточно исследований об административном государственного аудита правительственным координатором и важности мониторинга греческих муниципалитетов. Цель этой работы двойная, с одной стороны, административный государственный аудит и роль координатора децентрализованной администраци в органах местного самоуправления, рассматриваются в соответствии с законодательной базы. С другой стороны, была проведена работа для оценки необходимости аудита, а также общих преимуществ этого аудита. Таким образом, административный государственный аудит, который осуществляет координатор децентрализованной администрации, вплоть до создания независимого наблюдательного служеб в Греции, улучшает защиту основных принципов государственного управления. Это также гарантирует функционирование правительства из-за прозрачности, предотвращение незаконных действий, защита государственных денег, надлежащее функционирование муниципалитетов и обеспечения справедливого отношения к компаниям частного сектора.

Ключевые слова: административный государственный аудит, местные органы власти, Греция.

1. Introduction. The Greek Constitution states that Greek Municipalities manage and regulate all “local affairs”, intending to protect, develop and continually improve the quality of life of local communities. According to the Constitution’s Article 102 (paragraph 1) the administration of local affairs shall be exercised by local authorities (first and second degree). For the administration of local affairs, there is a presumption of competence in favor of local authorities. Indeed, the latter competence appeared as fundamental and essential for the independent administration at the local level (Babalioutas, 2013).

Municipalities’ organization and functioning follow a course of on-going legislative reforms, aimed at tackling main “Greek peculiarities” such as maladministration, clientelism and, in particular, the severe financial crisis which extended under the fiscal straitjacket of the EU (Chardas, 2017). According to the legislative framework, the local self-government in Greece (Municipalities and regions) exercises powers taking into account: the relevant national, regional and European policies, the need for cooperation and coordination with other local or regional authorities and organizations, the available resources to meet their responsibilities and the need to ensure their beneficial, efficient use and equitable distribution. Furthermore, local governance has to organize services to ensure self-adequacy, quality and effectiveness and to act towards major scopes such as sustainable development and protection of the cultural heritage.

Concerning all the above legal arrangements, competencies of the Municipalities mainly concern the quality of life of the citizens, education, culture and sport, the development of a sustainable business environment, the functioning of the cities and settlements and the environment. They also include employment, social and political protection, rural development. To safeguard the legal undertaken,
Local authorities exercise power following the laws and regulations adopted by the municipal authorities themselves, through their unilateral bodies (mayors, deputy mayors) and their collective bodies (city council, financial committee, quality of life committee, executive committee, municipal committee).

Until now, the main legal milestones that define local governance in Greece have been developed since the mid-1980s. Since then, five main national regulations were adopted: firstly, Law 1622/86 on “organization and management of the regions”, secondly Law 2539/97 on “the reform of the first degree of the local authority”, thirdly Law 3463/2006 on “Ratification of the municipal and Communal Code”, fourthly Law 3852/2010 on “New architecture of Decentralized Administration and Self-governmen” and fifthly nowadays Law 4555 / 2018 on “Reform of the Institutional Framework of the Local Self Governance”.

In 1986, Greece initiated the law 1622/86 as the “legal sequel” of Integrated Mediterranean Programmes, by which the whole country divided into 13 administrative regions (“peripheries”). This law proved to be the cornerstone of territorial diffusion of power until now. Law 1622/86, supported by Law 2503/1997 on the “organization and management of the regions”, delegated to them the significant power of planning, programming and implementing on co-funded by the E.C. projects (Venetsanopoulou, 2002).

The major reform for the municipalities was carried out in 1997 on the reform of the first level of local authority (Law 2539/97). Law 2539/97 based on the potential of gathering all the small and nearby communities and municipalities under a common authority. It is worth to be mentioned that before 1997, about 25% of the Greek population lived in thinly populated municipalities (“dimoi”) and communes (“koinotites”), which had less than 2000 inhabitants. More than 4500 (out of 5387) communes had a population of less than 1500. The "Kapodistrias reform" led to a substantial reduction of the number of Communities (from 5387 down to 133). Municipalities increased from 457 to 900, but also increased their population density because they gathered together a big number of small communes under a common local authority.

The next legislation (Law 3463/2006) ratified the Greek Local self-government Code. It was entitled as the “Ratification of the municipal and Communal Code” and encoded in a single text the current legislation on the functioning of municipalities and communities. Probably the most groundbreaking ordinance of the Code was the abolishment of the right to establish pure municipal companies. The Law defined that only public benefit could be founded fully restricted in the fields of social services, art and culture, environmental protection, education, training and sports (Tsekos & Triantafyllopoulou, 2016).

The above legislation considered to be the legal forerunner of the next basic Law on local governance in Greece. Law 3852/2010 entitled “New architecture of Decentralized Administration and Self-government – the Kallikrates Programme” restructured the administrative organization of the country for first and second level local government (municipalities and regions) and established seven Decentralized Administration Authorities as single decentralized state administration units, which automatically and without any further formality enjoy all the rights and responsibilities /obligations of the regions.
Regions remained as subnational governance agency but they transformed as second-degree local authorities. Alongside with municipalities at the first level, regions have been regrouped into larger geographical units through a merge. The abolished perfections were merged into larger administrative units and as a result of all these the main sub-national divisions across the country be comprised of seven Decentralized Administration Authorities, thirteen Regions (second level Local Authorities) and 325 municipalities (first level Local Authorities). The profound and striking difference between Municipalities and Regions on the one side and Decentralized Administration Authorities on the other side is the way of election of their political personnel. In November 2010 took place the first municipal and regional after endorsement of Kallikratis. Instead, Decentralized Authorities appointed by the Government and exercise devolved state powers.

The Kallikratis reform followed basic principles and objectives of new public management, by giving special emphasis to the targets of efficiency and economies of scale, modern management of human and financial resources, improvement of service and professional quality (Hlepas & Getimis, 2011). The 2010 reform introduced new elements of administration in areas like auditing, accountability, transparency and also brought greater participation of the citizens in local issues. Notwithstanding considered as non-completed as it was, with the central government, restricted by the vigorous reduction in public costs after the financial crisis was launched in 2009 (Chardas, 2017).

After significant reforms adopted by the Kallikratis Program, the most recent reform launched in 2018. The new legislative initiation named “Kleisthenis I”. The relevant Law 4555/2018 entitled “Reform of the Institutional Framework of the Local Self Governance, Deepening Democracy, Enhancing Participation and Improving Economic and Developmental Function of Self Government Organizations”, did not alter substantial articles of the previous reform, but targeted principally at changing the electoral system of the municipal and electoral elections. The bill of Kleisthenis I aimed to introduce a system of simple proportional representation and reduce the term of mayors to four years (instead of five years electoral term that was in rule since 2009). Besides the apparent argument that proportionality enhances democratic representation, the new electoral rule gave place to rigorous critique. In some views, the adopted proportionality would be afflicted efficacy in the decision-making process. That argument had resulted in a newly adopted regulation during the summer of 2019 (Law 4623/2019), to mitigate the inefficient results of simple proportional rule.

To sum up, two key conclusions arise from the evolution of the local government in Greece:

First, the Greek membership in the EU (1981) signaled a new era in territorial organization. Indeed, the implementation of the EU’s cohesion policy in Greece back in the mid-1980s appeared as the main stimulus for the reorganization of the territorial system in Greece. The legal set outlined above scoped at reinforcing the power of sub-national authorities with a view of absorbing European sources effectively. Nevertheless, the logic of reconstruction was based on a minimalistic approach of reform, to establish a reliable system of effective absorption of subsidies. This approach proved to be more powerful comparing to the need for substantial reform in the Greek political system.
Second, Kallikratis reform appeared to be the most effective program on regional planning in Greece, but still the main argument remains that the central State holds the keys of political power. Moreover, Kallikratis’ reform implemented under specific provisions of financial austerity concerning the Greek State as a whole. Besides all, it is a fact that, as moving forward, the local government in Greece has agglomerated power which is derived by the Greek Constitution and Legislative framework. Still, all these increased powers have been mitigated as the central Government always secures its supremacy against local authorities. In detail and theoretically speaking, Greece holds all the relevant legal covenants for building a reliable decentralized system of governance. Instead, in practice, all the regulatory framework provides power almost exclusively at the top of governance. Not surprisingly, Greece has been described as one of the most centralist states in Europe, where a local government has been restricted to residual tasks, low discretion and weak resources (Hlepas, 2003).

The purpose of the present paper is to investigate the viewpoints of municipal officials and elected officials of: (a) the auditing (or control) the Coordinator of Decentralized Administration (in our study we studied one), with LGOs auditing, how it is exercised, how it is maintained, reinforced or replaced, its role; (b) verifying the need for control. In methodological terms, the selected sources for writing this work are both primary (questionnaire) and secondary (bibliography, laws etc.). The research methodology was based on the collection of primary data collected using an electronic questionnaire, which was selectively sent by e-mail to municipal employees and elected managers who know the role of the Coordinator so that the results are reliable.

Paper’s structure arrange as follows: The next section, which presents the general theoretical framework, is followed by the methodology of the study. Then, the results are presented and the final section concludes the paper.

2. Theoretical and Legal framework of research

2.1. General. According to Article 102 of the Greek Constitution, the administration of local affairs belongs to the first and second instance local government (LGOs) bodies. After the last amendment of Kleisthenis Law in 2018 in the Greek territory there are 332 municipalities, 13 Regions and 7 Decentralized Administration Authorities. The LGOs hold “typically” administrative and financial autonomy. As a result their authorities are secretly elected and not appointed and that the State takes such measures as are necessary to ensure their financial independence. Furthermore, the State, although not permitted to interfere with the initiative and the free action of the Local Authorities, supervises them, that is, the legality of the decisions taken by the municipal authorities, since the feasibility check has been abolished by paragraph 1 of article 47 of Law 2218/1994.

2.2. Individual and regulatory administrative acts. Municipalities, through their bodies, issue individual or regulatory administrative acts that carry out the task entrusted to them, other than the administration of local affairs. Individual administrative acts are those that establish rules of law for the regulation of individual cases, while those which set out general rules of law do not refer to specific persons but a circle of persons unknown in number and identity. The scrutiny carried out on the abovementioned acts shall be repressive and shall take place after the act has been
adopted by the competent authority. Based on the administrative law, the acts of the municipal authorities and their legal entities are enforceable, so once they are legally adopted they have all their legal consequences.

2.3. The hierarchical control and the administrative oversight. Management control is divided into hierarchical control, administrative oversight and administrative appeals. Under supervision, the Government controls and directs the entire administrative organization of the State.

Hierarchical control means that the higher institutions issue orders to the lower and control their actions. This is divided into:
- purposefulness control (or “essential control”) and
- legality control.

The control of legality refers to the control of the acts of the hierarchically existing body following the rules of law, while the purposefulness (or expediency) control relates to the substance of the acts of the hierarchically existing body and notably is taking place only if it is quoted explicitly.

Besides, hierarchical control it can be:
- preventive control, which is exercised before the act of the hierarchically existing body is adopted. It is usually done in the form of instructions or instructions. A typical example is the various circulars that the ministry guides the proper implementation of certain provisions that municipalities are required to implement.
- repressive control, which is exercised after the act of the hierarchically existing body is adopted. With it, the hierarchically superior body can modify or annul the existing body act.

Finally, administrative oversight is the control of the state over the functioning of public legal entities (e.g. self-government, Legal Identities). As in the case of the purposefulness control, administrative oversight can be conducted only if mentioned explicitly. The above prerequisite specifies the means and limits of its exercise (Kokkidou, 2008). Also, administrative oversight has no contain any kind of hierarchical structure between controlling body and controlled body.

2.4. The institution of decentralized administrations in Greek Political System. As mentioned in the first chapter, in 1986 Greek central state introduced the institution of decentralized administrations. Without any doubt, the new regional identity was adopted because of the Greek membership in the EEC. It was a vital priority for the Greek State to rebuild its sub-national structure to co-funded European development projects. It was after three reforms that in 2010 the Greek State regulated the connection between Municipalities, Regions and Decentralized Administrations. Responsibilities were redistributed and seven Decentralized Administration (AD) Authorities exercise devolved state powers in the areas of environmental policy, forest policy, urban planning, migration policy and energy policy. Law 3852/2010 “Kallikratis Program” provides for seven separate decentralized administrations, as unified decentralized units of state administration, namely: a) Attica, b) Thessaly – Central Greece, c) Epirus – Western Macedonia, d) Peloponnese E) Aegean, f) Crete and g) Macedonia – Thrace. The Head of each of these is the Coordinator, appointed for five years by decision of the Minister of Interior and Administrative Reconstruction, with the possibility of renewal once more. He is the direct representative of the government and the heads all the departments and officials of AD, super-
vising, directing and coordinating their actions, while at the same time being the head of the fire, port and police services of his territorial jurisdiction. Furthermore, each of them has its services located in the city where the Authority is seated. Their main aim is transparency, simplification of administrative procedures and the functioning of a flexible and responsive state which is aimed at serving the citizens and most notably they exercise significant state control and enforcement powers under the decentralized system in place of state territories.

2.5. Decentralized administrations, auditing jurisdiction and the Supervision of the Acts of the Local Government Bodies. Firstly and foremost it has to be stressed that local governance clusters and their actions in Greece are under strong surveillance by various State audit bodies. As mentioned above, in “Kleisthenis I” reform, these monitoring bodies protect the fundamental principles of public administration and in particular the principle of the lawfulness of public administration, the protection of the public interest, the principle of good administration, the legitimate expectations of the manager, the proportionality, the impartiality of the public administration bodies, the equality, the meritocracy, the transparency and the effectiveness of administrative action.

Besides that, as a basic proposition, we should mention that no matter if all the above principles of public administration constitute the “pillar of surveillance” of the local and regional tie in Greece, the second — and the most powerful — pillar related with the “supremacy of the economic dependence”. Greek local government does not enjoy self-sufficiency in tax policy, its resources are limited and beyond any other factor, revenues and expenditures have been remained significantly low (Council of Europe, 2018). In other words, the central state supervises any kind of financial transfer towards a sub-national level and control at any point in time the total amount of it.

Referring to the auditing function in the Greek paradigm, the State Audit Institutions vis-a-vis local government agencies are mentioned below:
- the Court of Auditors and its local Commissioners (they carry out preventive control of expenses and also ex-post audits on the accounts of municipalities, regions and their public entities),
- the Independent Supervisory Service of LGOs (until the commencement of its Decentralization Coordinator),
- the Financial Monitoring Authority of LGOs,
- the General Inspector,
- the Ministry of Finance’s Financial Audits,
- the Inspector-General of Public Administration,
- the Ombudsman and
- the Citizen and Business Co-defendant.

Besides, there is a new Supreme Independent Authority which came into force in 2019. National Transparency Authority initiated legally under the Law for the 4622/2019 “executive state” and it is purposed to merge all the auditing bodies across the national public administration.

The State exercises audit powers upon the actions of the sub-national levels of governance (namely municipalities and regions), their legal entities and collective bodies. In reality, all this auditing process is a decentralized service of the Ministry of Interior to ensure the legality of municipal and regional actions. This control is pure-
ly a legality one (and not expediency) and is conducted over local government actions (Obligatory and ex officio control) and elected representatives (if they have committed a serious breach with a view of dismissal). The exclusive body that carries on the monitoring is the “legality auditor” (“Local Self-Government Supervisor” after 2018) and the Council of Legality Auditors. According to the “Kleisthenis I” Program (article 109 of Law 4555/2018) at the headquarters of each of the seven Decentralized Administrations is created by an Independent Supervisory Service, which is a "decentralized" service of the Ministry of Interior directly subordinate to the Minister of Interior. The Autonomous Local Government Supervisory Services are directly connected to the Seven Decentralized Unities: a) Attica, b) Thessaly – Central Greece, c) Epirus – Western Macedonia, d) Peloponnese, Western Greece, and Ionian, e) Aegean, f) Crete and g) Macedonia – Thrace and their responsibility is the disciplinary control of the elected officials of the municipalities and the regions, as well as the control of the legality of their actions and decisions. Responsibilities also include the issuance of instructions and the circulation of circulars in the context of its staff. Each of the seven decentralized authorities has its Local Self-Government Supervisor, who is presided by the Minister of Interior, decides about operational issues and is responsible for preparing an annual report suggesting legislative and other measures for the effective implementation of the legality control.

2.6. Transitional Stage. Due to suspension of operation of the LGOs, bodies for the administrative state auditing of LGOs are the Coordinator of the respective Decentralized Administration (AD) and the Special Committee under article 152 of Law 3463/2006. The latter is established and operates at the headquarters of each AD.

The Special Committee examines appeals against decisions made by the Coordinator of the AD within one month of notification or adoption of the decision. It is emphasized that such decisions are challenged only in the competent courts.

Therefore, where it is referred to as “Legislation Controller” or “LGOs Supervisor”, for now, is meant the Coordinator of the relevant AD. For the supervisor or employee of the Supervision Department of the LGOs, it means the Director or employee of the Directorate where the LGO supervision belongs in the relevant Decentralized Administration (article 131 of Law 4555/18).

2.7. Subject of control by the Auditor of Legality. In exercising the administrative control over the acts of the Municipalities and their legal entities, the Auditor of Legality examines whether the acts are legal and therefore investigates their content and not only the formal elements of the acts. The audit carried out by the Statutory Auditor should concern not only the formal elements of the act but also its substantive content. The decision it issues cannot be challenged with a request for treatment, as it is provided for the filing of a special administrative appeal under article 227 of Law 3852/2010.

The first stage of the audit shall include an investigation to determine the legal composition of the body, the legitimacy of the invitation of the members of the college based on the type of meeting, and the legality of the invitation of the mayor or any representatives of the municipal or local communities if required, the existence of such a quorum, the discussion of issues on or off the agenda and the specific reasoning where appropriate, the vote on the decision, the formulation of the minutes, the publication of the minutes, and their suspension in the lucidity.
In the second stage, the audit involves investigating the legality of the content of the decision, according to the legislation applicable in each case based on the subject matter of the decision.

The decisions of the collegial bodies of the Local Authorities as set out in the Statute of the Council of Justice and accordance with the standard practice shall consist of the following parts:

(a) The formal place to which the meeting institution refers, the date and place of the meeting, the date of the invitation to meet, present and absent members, if the institution has a legal quorum, the order of the item on the agenda, or if it is out of it, etc.

b) The historical section, detailing how the topic was raised, what steps were taken to prepare the topic, the documents, as well as any reports or suggestions of individuals or services on the topic under consideration, etc.

(c) The statement of reasons, consisting of the provisions applicable on a case-by-case basis, the supporting documents proving compliance with the lawful procedure or the existence of the facts required to comply with those provisions, any facts forming the basis of the justification a choice and any other item,

d) The enacting part of the opinion of the Council, or otherwise the required majority thereof. In any case, it is also necessary to express the opinion of the minority members, because the decisions in question are invalid.

These decisions must also bear the formalities of the public document.

The grounds for annulment of a decision under the above control fall into one of the following general categories: (a) lack of competence (material, territorial, temporal jurisdiction) of the body which adopted the decision/act; (c) infringement of the law (including error of things and exceeding the limits of discretion) and (d) abuse of power. Particularly:

(a) Lack of competence

This is presented as a defect when it is the responsibility of this act — whether material or locally — other than that which issued the act under investigation. There is also the concept of time-out, as in the case of exclusive time-limits after which the administrative body has ceased to have jurisdiction to issue the act. This category also includes any defect in the case of delegation of powers to another body or signature authorization.

It is therefore checked to see whether such a transfer is permitted by the existing provisions if the relevant regulatory act required by law has been adopted and enclosed with the necessary type of publication. Of course, to have competence, the legal establishment of the institution is also necessary. Especially concerning the elected bodies of the Local Authorities, the presumption of general decision-making power rests with the municipal council, while the other bodies have only the powers explicitly conferred on them by law.

(b) Breach of procedural/substantive type

In this case it is examined whether the transaction has those formal features required to produce legal effects. The reasons for this category relate mainly to infringements of the rules on the composition, operation and general preparation of colleges. Indicatively, the following elements are the subject of investigation: The legal quorum, the legal invitation of the absent members, the public meeting of the city council, the required majority, the observance of the principle of impartiality of
its members. It also examines whether the act has been lawfully published and whether the opinion or proposal of another body that the law may require on a case-by-case basis has been preceded. The same category includes respecting certain time limits in favor of the parties concerned, enabling the administrator to exercise the right to a prior hearing, as well as failing to state the reasons on which the body of the action is concerned, when required by the relevant provisions.

(c) Breach of law

Here it is investigated whether the principle of legality, a basic principle governing the action of public administration in general, and therefore of local government, has been respected. It is therefore examined whether the controlled decision/act violates any rule of law that may derive from the Constitution, from formal laws, from regulatory acts of administration or even from some general principle of law or even Union law.

A special case of infringement of the law is also the infringement of the res judicata arising from the decisions of the administrative courts, by the relevant provision of the Constitution (Art. 95 par. 5). According to that rule, therefore, matters of an administrative nature that have been decided in the course of a dispute by an Administrative Court are binding on the administration which is obliged to comply with those decisions. The above violation is of course examined regarding the time of issuance of the controlled act.

The broader category of “infringement” also includes the following specific categories of reasons for which an administrative act originating from a body of local authorities could be annulled, namely:

- Mistake of things. There is when the Administration, in this case, the LGO has been misled as to the compliance of the actual conditions required by law for the issuance of the act, which prove objectively that they do not exist. Such cases are for example the production of false affidavits, false affidavits, taking into account a file that proves to be in court at that time, and so on.

- Misuse of discretion or exceeding its extreme limits. It should be noted first of all that the use of discretion is meant only in the case of individual administrative acts, and not in the regulations in which the delegation of power is considered. Compliance with the principle of legality is dealt with even when the administration is acting at its discretion and not only when exercising confidential competence. There is discretion when the management is not obliged to take action, or when the law allows it to choose between several arrangements. The management’s exceeding of the extreme limits of discretion is also the reason for the annulment of the administrative acts issued. These “extreme limits” are defined by the definition of the content of an indefinable evaluation concept which should be rational in common experience and understanding, in adherence to the principle of equality in like cases, in adherence to the principle of good administration, the principle of proportionality as well as the legitimate expectation of trustees, as well as the existence of the requisite specific and sufficient statutory justification.

- Defects in the statement of reasons or lack thereof. The wider category of the infringement of law also includes those cases where there are defects in the statement of reasons or there is no reason at all when it is not necessary to refer to the body of the act. The reasoning is to set out the rules of law required for the adoption of any
administrative act, as well as to state that the legal and factual conditions based on which it is lawful are fulfilled. The reasoning includes the finding of the relevant facts, as well as the reasoning of the administrative body that resulted in the issuance or omission of the administrative act.

The individual administrative act must contain a statement of reasons for establishing compliance with the conditions required by law for its adoption. The statement of reasons must be clear, specific and sufficient and derive from the details of the file unless it is foreseen in the body of the act (Article 17 (2) of the Code of Administrative Procedure). The reasoning therefore clearly demonstrates the process and reasoning followed by the competent administrative body, thereby contributing to the acceptance of its action by the governor and the consolidation of social peace. Regulatory acts of the administration as well as governmental acts do not require justification as opposed to individual administrative acts.

(d) Abuse of power

This is considered only in individual administrative acts, as they are adopted in application of some other more general rules of law, while on the other hand regulatory acts, as mentioned above, are checked for non-exceedance of the limits of the power conferred by law.

Abuse of power essentially exists when the individual administrative act issued seeks another purpose other than that which is supposed to serve the rule of law (e.g. expropriation of immovable property for a public purpose, while in reality there is no such need, but for revenge purposes.). Management acts to serve the public interest, and therefore individual acts issued by anybody of local authorities for the same purpose tend or should tend. Abuse of power is therefore established when, in the individual administrative act issued, an objective other than that of the public interest is pursued, or an aim pursued in the public interest is pursued but is different from that laid down in the provisions which enable it to be adopted.

The specific reason for the abuse of power is dealt with when the act is otherwise lawful, ie in terms of types, jurisdiction and substantive legality. Abuse of power must be proven by the citizen against whom the act is issued, that is to say, to prove the foreign purpose. In practice, however, this is rarely the case, and rarely ever considered by management, as it is very difficult to prove the intended purpose (Ministry of Health approved 11/7666 / 07.02.2007).

2.8. Forms of legality audit of local government acts. According to article 224 of Law 3852/2010 the decisions of the single-member and collective bodies of the municipalities and the New Law shall be enforceable after they have been issued, subject to the provisions of Article 228 (see also, article 225 of Law 3852/10; par. 1 and 4 of article 186 of Law 3463/2006; Ministry of Justice approved 27/42203 / 13.08.2018; Karanastasis, 2006; regarding the deadline: EC 1518/1987; SE 1121/1969, 287, 366/1970; EC 851/1983, 4361/1987; Karanastasis, 2012; Katras, 2015)

2.9. Omission of due legal action. Every citizen has the opportunity to appeal against the failures of the administration, which has to act legally. The time-limit for filing an appeal, in this case, shall be exclusive, that is, ten (10) days and shall expire after the expiry of the deadline prescribed by law for the adoption of the act concerned, otherwise after three (3) months from submission of the relevant application by the person concerned (but only in special cases).
2.10. Publication of the Auditor’s Decisions-Obligation of Compliance. The Coordinator’s decisions issued according to the provisions of Articles 225-227 of Law 3852/2010 are notified within five (5) days of their issuance (See Article 230 of Law 3852/2010). The above decisions are posted on the internet without delay and are obligatory published in their store by the legal entities of the municipalities (single members, associations, public entities, companies, public limited companies, associations). The publication is evidenced by a relevant document drawn up by two (2) witnesses. Municipal bodies (single and collective), their legal entities and associations are obliged to comply immediately with the decisions of the Coordinator. Failure to comply with the obligation to comply is a breach of duty, which is disciplined by the relevant provisions for elected officials and staff of legal entities (Law 3861/2010, Government Gazette 112 / A / 13.07.2010).

2.11. Challenge the decision of the Decentralized Coordinator. Anyone with a legitimate interest may challenge the decisions of the Decentralized Coordinator issued by the provisions of Articles 149 and 150 of Law 3463/2006 at the Special Committee under Article 152 within one (1) month.

2.12. Disciplinary Control of Local Authorities. The scrutiny of the elected bodies (Mayors, City Councilors, Vice-Mayors, Presidents and Community Counselors) of First Instance Local Authorities is enshrined in Article 102 (4) of the Constitution and consists of:
- Disciplinary control (Articles 233 & 234 of Law 3852/2010)
- Administrative measures (Articles 236 & 237 of Law 3852/2010) and
- Liability (article 232 of Law 3852/2010)

3. Research methodology

3.1. Research design. As mentioned in the introduction to this paper, the main objective is to investigate the views of municipal officials and elected officials on the auditing of the relevant Decentralized Coordinator, in our case one from all: the Decentralized Macedonia-Thrace Coordinator, its audit decisions, its role, how it is exercised, how it is maintained, reinforced or replaced, the verification of the need for auditing (or control) and the assessment of the effectiveness or non-effectiveness of supervision (Koval et al., 2019).

To answer all the above, the questionnaire method was selected as the most effective method for collecting qualitative and reliable answers. Participation in the research was voluntary. All information was anonymous and the answers could not be traced individually.

The advantages of using the questionnaire as a means of data collection make it a tool for direct data collection, in which anonymity provides respondents with an honest answer. Also, this way of collecting data is especially effective when referring to a statistical sample (population) that has a high level of education and belongs to a special category (elected municipal officials).

The importance of the questionnaire depends not only on the author but also on the respondents who are going to answer it. The first and most essential step for the success of the whole process is clear, simple and understandable wording of the questions. The second step is both the extent and the overall presentation of the questionnaire. In general, the questionnaire should be short so as not to overwhelm the respondents and in addition to enable the respondents to cooperate.
So a person who receives a questionnaire will answer all questions honestly and accurately and send it to the researcher. The answers are the data that will be further used to analyze and draw conclusions (Drogalas et al., 2020). These may be general knowledge or information, that is, what the respondent knows, preferences and values, that is, what the respondent likes or dislikes and what he or she believes. All of the above are characteristics of the questionnaire’s success.

For the study, the primary data collection method was applied and an electronic questionnaire was designed to collect the required data. The questionnaire was sent by e-mail to obtain the fastest completion by the respondents, within 45 days, from 01.11.2019 to 14.12.2019. In more detail, it sends to 310 people and the response rates are listed in the following table 1.

<table>
<thead>
<tr>
<th>Table 1. A response rate of the participants, author’s</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Number distributed</strong></td>
</tr>
<tr>
<td>---------------------------</td>
</tr>
<tr>
<td>Employee</td>
</tr>
<tr>
<td>Managers (lower &amp; upper level)</td>
</tr>
<tr>
<td>Elected manager</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

After collecting the data using the questionnaire, they were analyzed. The questionnaire should first be submitted with the help of various techniques and methods of compilation and processing. The survey data of 90 participants, of which 15 were elected, led to significant results. In this research the results were coded and recorded in the SPSS statistical package. Immediately afterward, the classical statistical methods of analysis provided by this program were used. This tool allowed us to test the reliability and regularity of the scales.

It should be clarified that the respondents (municipal officials and elected managers) were selected intentionally rather than randomly because they have the knowledge and characteristics to provide more comprehensive and in-depth answers to the present research.

3.2. Description of the questionnaire. The questionnaire is structured in four sections and includes 18 questions. Also, an effort was made to ensure that the questionnaire duration did not exceed 5 minutes and tired the respondents. The questionnaire is in the form of an online form provided free of charge by Google.

The first section examines the variables related to the demographics of the research participants. Such variables are gender, age, level of education, position/attribute and additional training (seminars).

The second section examined variables related to the control exercised by the Coordinator of the decentralized administration in the municipalities of its territorial jurisdiction. Respondents were asked, for example, to answer whether the control of the Coordinator had been answered is typical, meaningful, sampling, preventive, repressive.

The third section examined variables related to municipalities’ own decisions, e.g. municipal decisions, since they are directly enforceable from their issuance, should not be monitored by the Coordinator to implement them. Whether or not all
decisions should be sent for review, as was the case with Presidential Decree 410/1995. If it helped to reduce bureaucracy and make the municipality more efficient, the obligation to send only specific categories of decisions under Law 4555/2018 (Kleisthenis). A common form of decision-making issued by the Ministry would help to make decisions uniform and to control them.

Finally, in the fourth and final part of the questionnaire, questions related to the evaluation of the employees from a random decentralized administration department (in Serres) and their relationships with elected officials and municipal employees were used.

This questionnaire consisted of mostly closed-ended questions. Closed type is defined as the questions that are accompanied by a series of answers to the question asked to choose one. This questionnaire contains closed-ended questions of choice type. Most choice questions used the 5-point Likert scale, where option 1 means no or completely disagree, and option 5 means very much or totally agree.

4. Research results
4.1. Questionnaire results. In terms of gender, of the 90 people surveyed, 43 were men and 47 were women (48% and 52% respectively), meaning that most were women. Based on age group, out of 90 people surveyed, one was up to 25 years old (1% of them), two were between 26-35 years old (2%), 23 were between 36-45 years old (26%), 50 were between 46-55 years (56%) and 14 were 56 years and over (16%), meaning that most were between 46-55 years.

Regarding the level of education, of the 15 participants were secondary education (17%), 30 higher education (33%), 42 master degrees (47%) and 3 hold a Ph.D. degree (3%).3), which means that most hold postgraduate diplomas.

Respondents worked on a total of 90 people surveyed, 9 were in the municipality 1 (10%), 10 in the municipality 2 (11%), and 7 in the municipality 3 (7%), 15 in the municipality 4 (17%), 8 in the municipality 5 (9%), 35 in the municipality 6 (39%) and 6 in the municipality 7 (7%), which means that most served in the municipality 7. Of the 90 people surveyed, 45 were employees (50% of them), 24 were managers (27%), 6 were upper-level managers (7%) and 15 were elected managers (17%), which means that most were employees. Also, out of the 15 elected managers, 9 served in the Municipality of 7, 2 in the Municipalities of 1 and 3, and 1 in the Municipalities of 2 and 4, while no other elected representatives were from the Municipalities 5 and 6.

Finally, out of a total of 90 people surveyed, 12 did not attend any seminars on local government issues (13% of them), 13 attended one (14%), 7 attended two (8%), 14 attended three (16%), 10 attended four (11%) and 34 attended five and more (38%), meaning that most attended five and more. Specifically, out of the 15 elected managers who participated in the survey, 5 attended three seminars on local government, 4 one, 3 none, 1 four and 2 five and more (Tab 2).

Regarding the Control of the Decentralized Administrator and if the Coordinator’s check on whether it should be formal, substantive, sampling, preventive, repressive, a total of 90 people participated in the survey:

- Most respondents consider the Coordinator’s control to be fairly standard at 37% (Average 3.20), (Medium 3.00) and (Dominant Value 3). Besides, of the 15 electors who participated in the survey, the majority of them consider that the Coordinator’s control is too formal (Tabl. 3).
Furthermore, most respondents consider that the Coordinator’s control is quite substantial at 37%. Most respondents consider the Coordinator’s control to be no more or less than 30% in both cases.

Also, most respondents consider the Coordinator’s control to be quite proactive, at 23% and 24% respectively (Average 3.10), (Medium 3.00) and (Dominant value 4).

Last, most respondents find that the Coordinator’s control is quite repressive at 26%. On the other hand, based on the position/attribute and the distribution of responses, it appears that the majority of respondents consider that the Coordinator’s control is sufficiently repressive.

Next, if the control of the Local Government Offices and their Laws, by the Coordinator of the Decentralized Administration, contributes to their proper functioning, transparency, prevention of illegal acts and irregularities, problem-solving, safeguarding public money, combating maladministration (Tabl. 4):

- Most respondents believe that the Coordinator’s control contributes more or less to the proper functioning of the municipalities at 36%.
Table 3. The Control of the Decentralized Administrator, author’s

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Not at all</th>
<th>Little</th>
<th>Enough</th>
<th>Much</th>
<th>Very much</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q07-1 Standard</td>
<td>11</td>
<td>10</td>
<td>33</td>
<td>22</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>12.2%</td>
<td>11.1%</td>
<td>36.7%</td>
<td>24.4%</td>
<td>15.6%</td>
</tr>
<tr>
<td>Q07-2 Substantial</td>
<td>3</td>
<td>9</td>
<td>33</td>
<td>27</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>3.3%</td>
<td>10%</td>
<td>36.7%</td>
<td>30%</td>
<td>20%</td>
</tr>
<tr>
<td>Q07-3 Sampling</td>
<td>27</td>
<td>27</td>
<td>25</td>
<td>6</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>30%</td>
<td>30%</td>
<td>27.8%</td>
<td>6.7%</td>
<td>5.6%</td>
</tr>
<tr>
<td>Q07-4 Preventive</td>
<td>14</td>
<td>17</td>
<td>21</td>
<td>22</td>
<td>16</td>
</tr>
<tr>
<td></td>
<td>15.6%</td>
<td>18.9%</td>
<td>23.3%</td>
<td>24.4%</td>
<td>17.8%</td>
</tr>
<tr>
<td>Q07-5 Suppressive</td>
<td>20</td>
<td>22</td>
<td>23</td>
<td>14</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>22.2%</td>
<td>24.4%</td>
<td>25.6%</td>
<td>15.6%</td>
<td>12.2%</td>
</tr>
</tbody>
</table>

- Most respondents find that the Coordinator’s control contributes significantly to transparency at 42%.
- Most respondents believe that the Coordinator’s control contributes significantly to the prevention of illegal acts and irregularities at 36%.
- Most respondents find that the Coordinator’s control contributes significantly to 32% problem-solving.
- Most respondents consider that the Coordinator's control contributes significantly to the safeguarding of public money at 38%.
- Most respondents believe that the Coordinator’s control contributes significantly to combating maladministration at 36%.

Table 4. The control of LGOs by the Coordinator contributes, author’s

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Not at all</th>
<th>Little</th>
<th>Enough</th>
<th>Much</th>
<th>Very much</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q08-1 in their proper functioning</td>
<td>1</td>
<td>5</td>
<td>32</td>
<td>32</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>1.1%</td>
<td>5.6%</td>
<td>35.6%</td>
<td>35.6%</td>
<td>22.2%</td>
</tr>
<tr>
<td>Q08-2 in transparency</td>
<td>2</td>
<td>6</td>
<td>25</td>
<td>38</td>
<td>19</td>
</tr>
<tr>
<td></td>
<td>2.2%</td>
<td>6.7%</td>
<td>27.8%</td>
<td>42.2%</td>
<td>21.1%</td>
</tr>
<tr>
<td>Q08-3 the prevention of illegal acts and irregularities</td>
<td>1</td>
<td>8</td>
<td>28</td>
<td>32</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>1.1%</td>
<td>8.9%</td>
<td>31.1%</td>
<td>35.6%</td>
<td>23.3%</td>
</tr>
<tr>
<td>Q08-4 in troubleshooting</td>
<td>3</td>
<td>15</td>
<td>29</td>
<td>27</td>
<td>16</td>
</tr>
<tr>
<td></td>
<td>3.3%</td>
<td>16.7%</td>
<td>32.2%</td>
<td>30%</td>
<td>17.8%</td>
</tr>
<tr>
<td>Q08-5 safeguarding public money</td>
<td>1</td>
<td>10</td>
<td>30</td>
<td>34</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>1.1%</td>
<td>11.1%</td>
<td>33.3%</td>
<td>37.8%</td>
<td>16.7%</td>
</tr>
<tr>
<td>Q08-6 In combating maladministration</td>
<td>2</td>
<td>9</td>
<td>32</td>
<td>28</td>
<td>19</td>
</tr>
<tr>
<td></td>
<td>2.2%</td>
<td>10%</td>
<td>35.6%</td>
<td>31.1%</td>
<td>21.1%</td>
</tr>
</tbody>
</table>

Concerning the event that the coordinator should conduct on-the-spot checks, most respondents tend to be neutral, i.e. they disagree or agree that the coordinator should conduct on-the-spot checks at 28%. Also, if the coordinator should have con-
control over the legality and the expediency of the decisions, there is the opinion of 28% of the respondents to totally disagree. Regarding the following question (if the coordinator should have the control over decisions and be replaced by other forms of control), most respondents tend to be neutral, i.e. they disagree or agree that the coordinator's control of decisions should be replaced by other forms of control, at 36% (Tab 5).

Table 5. The Coordinator should..., author's

<table>
<thead>
<tr>
<th>Q09</th>
<th>Frequency (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>perform on-the-spot checks</td>
<td>Totally Disagree</td>
</tr>
<tr>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>5.6%</td>
<td>16.7%</td>
</tr>
<tr>
<td>Q10</td>
<td>controls the feasibility of decisions</td>
</tr>
<tr>
<td>replacement by other forms of control</td>
<td>14</td>
</tr>
<tr>
<td>15.6%</td>
<td>16.7%</td>
</tr>
<tr>
<td>20</td>
<td>30</td>
</tr>
<tr>
<td>22.2%</td>
<td>33.3%</td>
</tr>
</tbody>
</table>

Next, the second section from the questionnaire and if the decisions of the LGOs, since they are directly enforceable from their issuance, should not be monitored by the Coordinator for them to be implemented, most respondents disagree with the Coordinator’s abolition of decisions at 39%. Regarding the question 13 and if all decisions should be sent for review, as was the case with Presidential Decree 410/1995, most respondents tend to be neutral, i.e. they disagree or agree (neutral opinion) that 27% of all decisions should be sent for administrative state auditing (Tab 6).

Table 6. It should be executable the decisions of the LGOs..., author's

<table>
<thead>
<tr>
<th>Q12</th>
<th>Frequency (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>abolition of the control of decisions by the Coordinator</td>
<td>Totally Disagree</td>
</tr>
<tr>
<td>13</td>
<td>35</td>
</tr>
<tr>
<td>14.4%</td>
<td>38.9%</td>
</tr>
<tr>
<td>Q13</td>
<td>replacement by other forms of control</td>
</tr>
<tr>
<td>replacement by other forms of control</td>
<td>13</td>
</tr>
<tr>
<td>14.4%</td>
<td>23.3%</td>
</tr>
</tbody>
</table>

Furthermore, the obligation to send only certain categories of decisions under Law 4555/2018 mainly helps: reducing bureaucracy; the faster operation of the Municipality; administrative autonomy. In this regard (Tab 7):

- Most respondents believe that the obligation to send only specific categories of decisions under Law 4555/2018 helps greatly to reduce bureaucracy by 38%.
- Most respondents, at 36%, believe that the obligation to send only certain categories of decisions under Law 4555/2018 helps a lot in the faster operation of their municipality.
- Most respondents, 39%, believe that the obligation to send only certain categories of decisions under Law 4555/2018 helps greatly in the administrative autonomy of their municipality.

Table 7. The obligation of sending specific decisions for auditing mainly helps…, author’s

<table>
<thead>
<tr>
<th>Frequency (%)</th>
<th>Not at all</th>
<th>Little</th>
<th>Enough</th>
<th>Much</th>
<th>Very much</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q14-1 in reducing bureaucracy</td>
<td>5</td>
<td>12</td>
<td>34</td>
<td>24</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>5,6%</td>
<td>13,3%</td>
<td>37,8%</td>
<td>26,7%</td>
<td>16,7%</td>
</tr>
<tr>
<td>Q14-2 the faster operation of the Municipality</td>
<td>6</td>
<td>7</td>
<td>31</td>
<td>32</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>6,7%</td>
<td>7,8%</td>
<td>34,4%</td>
<td>35,6%</td>
<td>15,6%</td>
</tr>
<tr>
<td>Q14-3 in administrative autonomy</td>
<td>5</td>
<td>7</td>
<td>35</td>
<td>29</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>5,6%</td>
<td>7,8%</td>
<td>38,9%</td>
<td>32,2%</td>
<td>15,6%</td>
</tr>
</tbody>
</table>

Following, correspondents were asked to answer if they think that a common form of decision-making issued by the Ministry for LGOs would help in the uniform drafting and control of decisions. On this issue, most respondents believe that a common form of decision-making issued by the Ministry of the Interior would greatly help in the uniform drafting and auditing of decisions (Tab 8).

Table 8. A common form of decision-making issued by the Ministry of the Interior would help …, author’s

<table>
<thead>
<tr>
<th>Frequency (%)</th>
<th>Not at all</th>
<th>Little</th>
<th>Enough</th>
<th>Much</th>
<th>Very much</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q15 replacement by other forms of auditing</td>
<td>0</td>
<td>2</td>
<td>31</td>
<td>30</td>
<td>27</td>
</tr>
<tr>
<td></td>
<td>0%</td>
<td>2,2%</td>
<td>34,4%</td>
<td>33,3%</td>
<td>30%</td>
</tr>
</tbody>
</table>

Regarding the third section of the questionnaire and the behavior of the state auditors, how they deal with the administrative state audit and they assess their work concerning knowledge, experience, and speed (Tabl. 9):

- Most of the respondents, 48%, think that the employees of the state administrative audit, which deal with the control of legality, have a very high level of knowledge.
- Most of the respondents, 47%, think that the employees of the state administrative audit, which deal with legality testing, have a great deal of experience.
- Most of the respondents, 43%, think that the employees of the state administrative audit, which deal with the control of legality, have a very high speed.

Furthermore, the behavior of the employees of the administrative state audit was characterized as (Tabl. 10):

- Most of the respondents, 60%, believe that the behavior of the employees is very good to municipal officials.
- Most of the respondents, 53%, believe that the behavior of the employees is very good to the elected managers.
Table 9. The audit work of the state auditors is associated with their …, author’s

<table>
<thead>
<tr>
<th>Q16-1</th>
<th>knowledge</th>
<th>Frequency (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not at all</td>
<td>Little</td>
</tr>
<tr>
<td></td>
<td>0%</td>
<td>1%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q16-2</th>
<th>experience</th>
<th>Frequency (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not at all</td>
<td>Little</td>
</tr>
<tr>
<td></td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q16-3</th>
<th>speed</th>
<th>Frequency (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not at all</td>
<td>Little</td>
</tr>
<tr>
<td></td>
<td>0%</td>
<td>7%</td>
</tr>
</tbody>
</table>

Table 10. The behavior of the employees is towards to …, author’s

<table>
<thead>
<tr>
<th>Q17-1</th>
<th>municipal officials</th>
<th>Frequency (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not at all good</td>
<td>Not good</td>
</tr>
<tr>
<td></td>
<td>0%</td>
<td>1%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q17-2</th>
<th>elected managers</th>
<th>Frequency (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not at all good</td>
<td>Not good</td>
</tr>
<tr>
<td></td>
<td>0%</td>
<td>1.1%</td>
</tr>
</tbody>
</table>

Last, the recommendations, instructions, and proposals of the administrative state audit department are seriously taken into consideration (Tabl. 11):

- Most of the respondents, 43%, consider that the recommendations, instructions and proposals of the administrative state audit are taken seriously by the elected officials.
- Most of the respondents, 51%, consider that the recommendations, instructions and suggestions of the administrative state audit are taken very seriously by municipal officials.

Table 11. The instructions from administrative state audit are taken seriously by the …, author’s

<table>
<thead>
<tr>
<th>Q18-1</th>
<th>elected managers</th>
<th>Frequency (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not at all good</td>
<td>Not good</td>
</tr>
<tr>
<td></td>
<td>0%</td>
<td>8%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q18-2</th>
<th>municipal officials</th>
<th>Frequency (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not at all good</td>
<td>Not good</td>
</tr>
<tr>
<td></td>
<td>0%</td>
<td>1.1%</td>
</tr>
</tbody>
</table>

4.2. Discussion of the survey results. Comparing the answers given, we can summarize the following: Most respondents find the Coordinator’s control to be fairly formal, meaningful, repressive, and preventative but not at all or a bit sampling. Most respondents believe that the Coordinator’s control contributes significantly to prob-
lem-solving, to a large extent to the proper functioning of their municipality and the fight against maladministration and, ultimately, to transparency, safeguarding public money and preventing unlawful acts and irregularities.

Also, most respondents strongly agree that the Coordinator should have control over the legality and expediency of the decisions; and most respondents tend to agree that the Coordinator should conduct on-the-spot checks. Most respondents tend to disagree with the view that the Coordinator’s control of decisions should be replaced by other forms of control.

Next, most respondents find that the obligation to send only specific categories of decisions under Law 4555/2018 helps greatly in reducing bureaucracy and administrative autonomy and much faster in their municipality. They believe that a common form of decision-making issued by the Ministry of the Interior would greatly help in the uniform drafting and control of decisions.

It should also be noted that the responses of the elected officials indicate that they believe that the control of the Coordinator contributes significantly to the proper functioning of their municipality, the safeguarding of public money and the fight against maladministration and, ultimately, to a great extent the prevention, illegal acts and improprieties. They also believe that the Coordinator should conduct on-the-spot checks and disagree with the view that their decisions should not be controlled by the Coordinator.

5. Conclusions

5.1. Concluding comments. Summarizing the answers given below, the following key conclusions can be drawn. While the legality check of the Coordinator of the decentralized administration concerned is by law strictly repressive, most respondents consider it to be both preventive and quite sufficient. Most respondents believe that there are problems with the proper functioning of their municipality, such as maladministration, transparency, illegal acts, improprieties and the safeguarding of public money. While the feasibility check has been abolished, by par. 1 of article 47 of Law 2218/1994, however, most respondents fully agree that the Coordinator should have control in addition to the legality and expediency of the decisions. Although Law 3852/2010 stipulates that the LGOs’ Independent Supervisory Service shall provide: may perform on-the-spot checks in its work, and while this is not currently the case for the Coordinator, most respondents tend to agree that the Coordinator should conduct on-the-spot checks.

5.2. Research restrictions. As all surveys, the present research is subject to some limitations such as the respondents’ well-established perceptions, the misinterpretation of the questions, the feasibility of the answers and the low response to the survey. Besides, there was no field in the questionnaire that the respondents would fill out with their answers, but only the Likert scale was used to rate the answers. Finally, the way the questions were worded and the range of answers resulted in some participants being forced to choose an answer that might not express their true intentions while having some answers in the middle of the Likert scale, indicating neutrality, may have affected the validity and reliability of some results. But, in general, not much work has been done in the area of the academic community and no research has been scientifically researched on the legality of an administrative state audit. However, such future research would be useful in improving the system of supervision of LGOs and in addressing the problems and weaknesses that arise during the audit in general.
5.3. **Proposals for future research.** Law 3852/2010 (“Kallikratis Program”) provided for the establishment of the administrative state audit of LGOs, with the sole responsibility of controlling the acts and persons of the municipalities. Law 4555/2018 (“Kleisthenis”) still foresees their future operation, but for almost a decade nothing progresses dramatically. So the question arises, is there a political will for them to function or will they remain on paper only? Proposal for future research is the analysis of quantitative data regarding the problems and weaknesses identified in the decisions of municipalities and their auditing, through primary qualitative research (questionnaires, interviews etc.) whose conclusions would be useful for improving their supervisory system and maybe drive further changes in the whole area.

Local Governments [Kleisthenis I Program] — Arrangements for the modernization of the organization and functioning of the FOSSA — Arrangements for more efficient, faster and uniform exercise of the responsibilities relating to citizenship and naturalization — Other provisions of the Ministry of Interior and other responsibilities”, Government Gazette 133 A / 19.07.2018.


24. Ministry of Interior appr. 11/7666 / 07.02.2007 “Supervision of the acts of the collective and unilateral bodies of the primary local authorities”.

25. Ministry of Interior appr. 14/17237 / 13.03.2008 “Obligation of the Secretary-General of the Region to issue a finding of a decision on the impugned legality of decisions of first-degree TABs in exercising their legality (Opinion 34/2008 NIS)”.


27. Ministry of Interior appr. 93/60173 / 23.08.2019 “Information on the installation of new authorities in Municipalities”.


29. Ministry of Interior. (document) 14351 / 13.05.2013 “Disciplinary control of elected officials and the deadline for legality review of the acts of Local Authorities by the provisions of Law 3852/2010”.


31. Ministry of Interior. (document) 52510 / 31-12-2013 “Decentralization and E-Government to the Decentralized Administrations on Appeal by Local Authorities”.


33. Ministry of Interior. appr. 27/42203 / 13.08.2018 “Examination of the legality of acts of first and second-degree BTAs and their legal entities, Disciplinary and Civil liability of elected officials, Imposition of administrative measures until the commencement of the operation of the BTA Supervisory Service,” (article 238 of law no. 3852/2010 (A / 87), as replaced by Article 131 of Law 4555/2018 (A133) (Schedule “KLEISTHENIS I”) (appoint: 6ZN1465XH7-D51).


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