

A Jean Monnet
Experience
in the University
of Macedonia

Continue, continue, there is no future for the people of Europe other than in union.

Jean Monnet



Dimitrios V. Skiadas, MJur, PhD

Jean Monnet Chairholder – Professor of European Governance Department of International and European Studies University of Macedonia







ΕΚΔΟΣΕΙΣ ΠΑΝΕΠΙΣΤΗΜΙΟΥ ΜΑΚΕΔΟΝΙΑΣ



JEAN MONNET CHAIR
EU BUDGETARY GOVERNANCE
AND AUDIT



A Jean Monnet Experience in the University of Macedonia





 $\ensuremath{@}$ 2020, Dimitrios V. Skiadas and The University of Macedonia Press

The University of Macedonia Press

156 Egnatia st. 546 36 Thessaloniki, Greece T +30 2310 891 743 F +30 2310 891 731 E uompress@uom.gr W www.uom.gr/uompress/

ISBN 978-618-5196-55-4

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior written permission of the University of Macedonia Press.

A Jean Monnet Experience in the University of Macedonia

Dimitrios V. Skiadas, MJur, PhD

Jean Monnet Chairholder – Professor of European Governance Department of International and European Studies University of Macedonia

Thessaloniki 2020



Contents

	Preface	vii
	Introduction	1
1.	Educational Activity	
	1.1. Guest Lectures	7
	1.2. Webinar	17
	1.3. Courses	
2.	Events	23
	2.1. Conferences	23
	2.2. Study Visits	33
	2.3. Participations	38
3.	Research Activity	55
	3.1. Books	55
	3.2. Notebooks	60
	3.3. Essays	64
	Conclusion	73

The purpose of this book is to promote the aims and objectives of the Jean Monnet Actions, disseminating the importance of the Jean Monnet programme in higher education institutions and presenting a full account of the activities of the Jean Monnet Chair on Budgetary Governance and Audit, as an example of the overall added value of the Jean Monnet Activities scheme.

This book aims to bring together the experiences of people involved in the Chair's workings. Its chapters include personal statements and accounts from the participants (both the Chair's staff and the Chair's audience) involved in the activities of the Chair, aiming at evaluating the project as well as self-evaluating themselves. The book also includes statements of guest lecturers and experts and civil society representatives who participated in the events. It also includes the photographic record of the activities of the Chair.

Its contents are formulated as follows: At first there is a brief introductory presentation of the Jean Monnet Activities in general and the participation of the University of Macedonia in them, explaining the added value of such schemes in terms of stimulating interest in European Studies. The element of cooperation with civil society, stakeholders and other institutions is particularly highlighted. The main part of the book entails detailed accounts of the Chair's activities: teaching, research, events and conferences, as well as personal accounts and statements of the participants (staff, audience, guests and affiliations) in the Chair's activities. The book will conclude with some thoughts on the future of such endeavours and their potential and contribution to the European integration effort.

The volume will be also uploaded to the Chair's website and will be disseminated to affiliated institutions, partners and peers aiming at the broader dissemination of the ideals of the Jean Monnet programme in general and the Chair's outputs in particular. Its aim is to motivate higher education institutions to participate in future Jean Monnet actions and seek cooperation with the Chair. Thus, the book will contribute to stimulate interest in the study and teaching of EU integration and more specifically of the EU Budgetary Governance and Audit as means of understanding the EU.

It must be said that preparing this book has been a very nice and interesting experience. It allowed for a general overview of the Chair's activities for the last three years, and the identification of successes and shortfalls, the recognition of the need for further action and the realization of the

potential that the study of the European Union as a institutional, political, economic and social entity, through its budgetary governance and the relevant audit, has to offer to all those working for or with the EU, studying and researching the EU, but, most of all, living in the EU. And this potential should not be lost. The Jean Monnet Chair on EU Budgetary Governance and Audit will continue its workings in that direction.

As a final point, it should be stated that the preparation of this book benefited significantly from the efforts and the work of one of the Chair's associates, Mr Theofanis Papastathis, PhD Candidate at the University of Macedonia, whom the Chairholder would like to thank wholeheartedly for his support and his constant involvement in the Chair's activities.

Thessaloniki, November 2020
Professor Dimitrios Skiadas,
Jean Monnet Chair on EU Budgetary Governance and Audit

Introduction

The **Jean Monnet Scheme** has been established by the European Commission in order to provide support to university initiatives aimed at creating teaching activities on European integration. It was launched in 1990, at the specific request of the academic world, with the aim to promote teaching on European integration, in particular on Law, Economics, Political Science and History – the disciplines where European Union developments are becoming an increasingly important part of the subject studied and where student demand is at its greatest.

For the period 2014-2020, the Jean Monnet Scheme has been incorporated within the Erasmus+ Programme and it entails the following activities:

- Academic Modules, Chairs, Centres of Excellence in order to deepen teaching on European integration studies embodied in an official curriculum of a higher education institution, as well as to conduct, monitor and supervise research on EU content, also for other educational levels such as teacher training and compulsory education. These Actions are also intended to provide in-depth teaching on European integration matters for future professionals in fields which are in increasing demand on the labour market, and at the same time aim at encouraging, advising and mentoring the young generation of teachers and researchers in European integration subject areas;
- Policy debate with academic world, supported through:
 - 1. Networks to enhance cooperation between different universities throughout Europe and around the world, foster cooperation and create a high knowledge exchange platform with public actors and the Commission services on highly relevant EU subjects;
 - **2. Projects** for innovation and cross-fertilisation and spread of EU content aimed to promote discussion, reflection on EU issues and to enhance knowledge about the EU and its processes;
- **Support to associations,** to organise and carry out statutory activities of associations dealing with EU studies and EU issues, and to publicize EU facts among a wider public enhancing active European citizenship.

The Jean Monnet Activities also provide operating grants to designated institutions which pursue an aim of European interest and organize Studies

and conferences with the purpose of providing policy-makers with new insights and concrete suggestions.

The Jean Monnet Chairs, being developed in a higher education context, focus on core educational activities, aiming at a) deepening teaching in European Union studies embodied in an official curriculum of a higher education institution and b) providing in-depth teaching on European Union matters for future professionals in fields which are in increasing demand on the labour market. Further activities are also supported through the Jean Monnet Chairs' scheme, such as a) encouraging, providing advice and mentoring to the young generation of teachers and researchers in European Union studies subject areas, b) conducting, monitoring and supervising research on EU subjects, also for other educational levels such as teacher training and compulsory education and c) organizing dissemination activities (such conferences, seminars/webinars, workshops etc.) involving policy makers at local, regional and national level as well as civil society.

The Jean Monnet Chair on EU Budgetary Governance and Audit entails a strong teaching element, thus providing, by definition, an in-depth examination of a wide spectre of issues included in the general field of European Studies, as this field has been included in the official programme of studies of the Department of International and European Studies at the University of Macedonia. More specifically, the Department provides a series of courses, at undergraduate and postgraduate level, addressing general issues of EU affairs, with regard to EU Governance, EU political system, EU Law (institutional and substantive), EU policies (EU Strategy 2020, EU Development Policy, EU Regional Policy, EU Education Policy, etc), EU External Relations (Common Foreign Policy, Common Security and Defence Policy), EU Political Economy, etc.

The courses included in the workings of the Chair have a more specialized orientation and content, as they examine specific issues regarding the EU Budgetary Governance and its Audit, and they focus on their relation to the developments in the EU main political, institutional and economic scenery. This is the substantive element of novelty in the Chair's working approach. More specifically, the academic activities undertaken by the Chair aim at extending and deepening the academic analysis and debate on issues which had been on the political agenda of the EU institutions since the 1970s, but, at the same time, had been overseen by the academic world, which has been preoccupied mainly with issues regarding the fiscal governance of the EMU and the relevant arrangements in the Member States. Only recently, when the 1999 developments lead to the complete overhaul-

3

ing of the EU finances, in terms of management, procedures, and concepts, there have been some academic initiatives focusing on issues such as the EU Budget, the financing of the EU, the Multiannual Financial Framework. However, despite the value and significance of these efforts, the entire issue of EU Budgetary Governance and the use of Audit as the primary mechanism for ensuring soundness therein, did not manage to capture the minds, hearts and imagination of the academic world, especially in Greece. This was unfortunate given that EU Budgetary Governance, although not a panacea for addressing all aspects of EU activity, has been acknowledged as a very important element that provides a principled foundation on preparing and implementing EU policies, establishing schemes of management tailor made for each type of policy. This capacity of EU Budgetary Governance and the accompanying Audit operation make it the key for unlocking the complicated structures and for understanding the complex deliberations and actions taken within the EU's field of competences. The evident usefulness of this approach has not been taken on board by academia and the advantageous analysis made possible through such an analysis, remained outside of the academic agenda. This academic gap was identified by the Department of International and European Studies at the University of Macedonia, which initiated a series of activities on this issue. The Department, since 2010, has added to its programme of studies, a series of courses (four in total), at undergraduate and postgraduate level, on issues relating to EU Budgetary Governance and Audit. Furthermore, seminars and conferences have been organized on relevant issues, culminating to the presentation, formally, every year since 2010, of the Annual Report of the European Court of Auditors at the University of Macedonia, by a Member of the Court and its officials. The Jean Monnet Chair on EU Budgetary Governance and Audit has operated as the perfect academic scheme to bring all these actions together, under a single, coordinating mechanism.

The knowledge provided by the Chair's academic activities allows its audience to develop in-depth insight on these issues, thus giving them the advantage of a better understanding of the workings, schemes, operations and activities of the EU institutions and bodies. This advantage is useful either at academic level (since young researchers will be able to analyse EU themes from a very revealing and innovative point of view) or at professional level (given that young professionals will be able to provide services in a much more effective and efficient manner, knowing the operative parameters of the EU, from its Budgetary Governance point of view).

Furthermore, the multidisciplinary substance of the Chair's field of study

calls for an accordingly flexible approach to the methods used at the teaching activities, as well as to the additional activities, such as the conferences, the discussion groups, and the research. This is the educational element of novelty in the Chair's working method. More specifically, the teaching methods employed do not remain to the classical ex cathedra method, but they entail a very strong element of interactive multidisciplinary discussion and think tanking activities. Given the variety of the background of the learners (especially at the postgraduate courses or seminars), this teaching method is suitable for them to express their understanding so that any misunderstandings or questions are addressed, in terms and concepts that are familiar to them. Thus teaching becomes a two way process, open to multidisciplinary synergies that can be very useful also in activities involving the civil society, especially through activities such as think tanking, the guest lectures and conferences on specific issues. The agenda of research and debating activities focuses on issues deriving from the analysis on EU Budgetary Governance and Audit, that are of interest to the civil society, aiming at providing stimulus for further elaboration, in order to explain the EU to as many people as possible, in the most complete yet simple (not simplistic) manner. The teaching methods and the relevant group discussions are supplemented by conferences and guest lecturers on similar subjects, from experts, officials, stakeholders from the public and the private sector, so that civil society can receive as well as provide, at the same time (interactive effect) input in the academic and general debate on the issues discussed. Thus the panelists of the conferences benefit as researchers from that input, with the audience of the conference actively participating by careful attendance and specific questions.

The publication of books is a significant element of the research undertaken within the Chair's workings, enhancing the Chair holder's as well as the learners' research activities. The formulation of new research topics and the undertaking of research in order to cover them, provide especially young researchers with an significant opportunity to put into action or develop their analytical skills and their documenting capabilities.

Further means of dissemination include a web page providing all information relevant to the workings of the Chair and a quarterly newsletter, circulated electronically, providing updates on all recent developments on EU Budgetary Governance and Audit.

The entire effort is supported by a well organized team of young but experienced PhD researchers (PhD candidates), undergraduate and postgraduate students, as well as external associates who provide assistance to the Chair holder and make certain that the endeavour benefits as many learners as possible, while at the same time they gather more experience and knowledge themselves.



I.I. Guest Lectures

In the context of the Jean Monnet Chair "EU Budgetary Governance and Audit" activities, a series of lectures were held with guest speakers (Guest Lectures scheme). In this context, the Chair invited experts, civil society representatives and academics as guest lecturers, in order to provide additional knowledge and new insights concerning the latest developments in various fields of EU Budgetary Governance and Audit, taking into account the overall developments regarding European integration, EU institutions and EU policies. The main goal of these lectures was, through the speakers' expertise and experience, to provide the audience (mainly students and members of academic staff of the University of Macedonia, as well as other interested people) with specific analyses on the topics presented and the opportunity for an in depth discussion and debate on the lessons to be drawn from the past and identify new dynamics and priorities for research and cooperation in the course of European integration. The Guest Lectures scheme stimulated active participation, reflection, and dialogue by the attendants as they provided ample space for a fruitful interaction with the guest lecturers. They were mainly addressed to students and researchers with interest in EU integration studies, however, they attracted policy experts and analysts drawn from academia, civil society, as well as policymakers, and the general public. They facilitated the flow of knowledge, the exchange of views and the promotion of dialogue among academia, civil society, stakeholders, European institutions and partners. It is expected that new patterns of collaboration and synergies in education, training and research will emerge from such schemes. The attendants of the Guest Lectures gained insight into the latest developments on EU Budgetary Governance and Audit and their impact on the dynamics and functions of the

EU integration process, as the lecturers, coming from different educational backgrounds, focused on some of the most crucial issues of the European Union. Furthermore, the students came in contact with practitioners and experts and they familiarized with the professional world and the active knowledge based society.

Ist Guest Lecture – 23.II.2018

Mrs. Eleftheria Ftaklaki, Member of the Regional Council of the South Aegean Region, former Vice-Governor of the South Aegean Region, PhD Candidate at the University of Aegean



Mrs. Ftaklaki delivered a lecture on "Financing and Budgetary Governance of the EU's External Relations". The lecture focused on the regulatory framework regarding the organization, operation, and funding of the EU's external actions, highlighting the relevant strengths and weaknesses identified so far in that policy field, aiming at providing the students with an in-depth view of how the EU's external action is formulated and funded, and which are its results.

Mrs. Eleftheria Ftaklaki's account of experience:

"The Jean Monnet Chair "Budgetary Governance of EU and Audit" under the direction of the Chairholder, Professor Dimitris V. Skiadas, added value to the deepening of teaching and research in the field of European studies, in the field of European Governance, as an integral educational element of the formal curriculum of the Department of International and European Studies of the University of Macedonia.

Both the subject of the Chair and the quality and targeted actions developed in the context of its operation, highlighted the need to deepen teaching in the field of European governance as well as the procedures for controlling the mechanisms of European governance, so that students, researchers, academics and opinion-leaders, may understand the processes of European integration, by participating in actions aimed at acquiring skills and valuable knowledge in European studies.

My co-operation with the Chair, both as a conference speaker and as a Guest Lecturer in the fields of Cohesion Policy, the Union's External Action and its role as a global player (Global actor), was extremely valuable and constructive and contributed to the further deepening of knowledge in European issues and feedback on the idea of European integration.

Clearly, the success of the project and its positive results are to be attributed to Prof. Dimitris Skiadas, who, with deep knowledge of European studies, excellent organizational and administrative skills, and love for research, guidance, and encouragement of young scientists and researchers, contributed to the maximum in achieving the objectives of the Jean Monnet Chair on Budgetary Governance of EU and Audit".

The success is verified by the Chair's results, as no one questions the achievements of the Chair and the multiplier benefits for both the university community and the civil society. The European institutions, the European governance and the control mechanism of the government, through the Jean Monnet Chair "Budgetary Governance of EU and Audit", were at the heart of the developments inside and outside the University of Macedonia. Prof. Dimitris Skiadas deserves praise for the successful implementation of the work of the Jean Monnet Chair."

2nd Guest Lecture – 27.3.2019

Mr Ilias Konstantakopoulos, Public Prosecutor, Justice Counsellor at the Permanent Representation of Greece to the EU, and member of the working group on establishing the European Public Prosecutor's Office.



Mr. Konstantakopoulos delivered a lecture on "The establishment of the European Public Prosecutor's Office and the protection of the financial interests of the EU". The lecture focused on the regulatory framework regarding the organization, operation and funding of the recently established European Public Prosecutor's Office, the dynamics developed among the EU institutions which affect this Office's operation, its relationship with other institutions and bodies of EU which have competence on protecting the EU's financial interests, etc, aiming at providing the students with an in-depth view of how the EU's institutional framework is evolving and the mechanism for protecting the Union's financial interests have been developed.

3rd Guest Lecture – 8.5.2019

Sir Graham Watson, Member of the European Economic and Social Committee (representing the UK) and former MEP (1994-2014, Alliance of Liberals and Democrats for Europe-ALDE, also former president of the Party of the Liberal Democrats during 2011-2015).



Sir Graham Watson presented an analysis of the developments in the EU, in light of the elections for the European Parliament in May 2019, taking into account the implications and perspectives of Brexit as well as the state of affairs concerning the negotiations on the new Multiannual Financial Framework of the EU for the programming period 2021-2027. He presented the challenges that the new Parliament is going to face, especially due to its new composition, and he elaborated on the need to have strong political leadership in the supranational institutions of the EU, to provide viable solutions to the problems facing the Union.

He also elaborated on the procedure of Brexit and its implications both as a process as well as an imminent reality, although he expressed his personal wish that Brexit eventually might be canceled due to the dire consequences that it will trigger both to the UK and the EU. His lecture included a significant part of explaining to the audience the status quo of the negoti-

ations with regard to the distribution of resources for the 2021-2027 period in order to allow for effective funding and implementation of the Union policies and he pointed out that there should be an effective demonstration of solidarity among the EU member states, something that in the negotiation process for the 2021-2027 programming period does not seem to be the case. The lecture was followed by several questions from the audience and a fruitful discussion took place.









Sir Graham Watson's account of experience:

"Prof Dimitrios Skiadas, who had heard me speak at the CPRM (Conference of Peripheral and Maritime Regions) conference in Madeira, kindly invited me to speak to his students. He is a Jean Monnet Chair at the University of Macedonia, the second university in Thessaloniki.

After a pleasant lunch with Marietta Giannakou, former Education Minister and MEP 2009-14 (Nea Demokratia), and some of her staff he took me to the university, where I spoke to 50-60 of his postgraduate students and some of his staff colleagues. The Dean of the School of Social Sciences, Prof Ilias Kouskouvelis, also Professor of International Relations, met us at the door and attended the lecture. He asked a couple of questions afterwards (one about Brexit and the UK military bases on Cyprus). Another of Dimitrios' colleagues asked me about Keynesian Liberalism versus neo- Liberalism. Dimitrios himself asked the first question, about the next MFF and the future of the Cohesion Funds.

I made an upbeat speech, expressing optimism. Privately I felt far less optimistic about the future of the EU. But I was talking to young people and aware of André Gide's dictum "Il est indigne des grands coeurs de répandre les troubles qu'ils ressentent".

Also attending the lecture was Dimitris Mitrou, 'Rural and Survey-or Engineer' according to his visiting card. He is an individual member of the ALDE Party, which I presided from 2011-15. He introduced himself to me after the lecture. We chatted briefly.

After the lecture Dimitrios kindly took me on a tour of the town. We paid a quick visit to Hagios Demetrios (St Dimitris Church) at my request. We drove down the seafront. He showed me the new seafront Concert Hall opened by PM Costas Simitis in 2000, paid for by the EU. There is a conference centre next to it, doubtless also EU funded. But all too soon, sadly, it was time to leave for my flight home."

4th Guest Lecture – I.II.2019

Professor Konstantinos Lavdas, European Politics, Panteion University



Professor Lavdas delivered a lecture analyzing, to a very large audience of undergraduate and postgraduate students, the procedure of interaction between states and public policies within the EU context, and emphasizing on the concepts of "enlargement" and "deepening", the elements of asymmetry and mutuality of interests that are being developed during the relevant negotiations. He used timely examples such as Brexit, the latest developments in Southeastern Europe and Eastern Mediterranean and the state of affairs with regard to the new Multiannual Financial Framework of EU.



5th Guest Lecture – 20.II.2019

Professor Panagiotis Liargovas, University of Peloponnese, Chairman of the Board of Directors of the Centre of Planning and Economic Research



Professor Liargovas analysed, in front of a large audience of undergraduate and postgraduate students, the development and the procedure of economic governance within the EMU framework, the impact of this governance on the Greek Economy and the various reflections and proposals put forward during this period, in the academic discourse, regarding the improvement of this system. Following his lecture, Professor Liargovas replied to questions by students, thus providing a very useful and fruitful procedure of academic dialogue and exchange of views.

Professor Pan. Liargovas' account of experience:

"As a Guest Lecturer of the Jean Monnet Chair EU budgetary Governance and Audit I would like to congratulate the Chair holder Prof. Dimitris Skiadas for organizing this high value added event. During the lecture on "Economic Governance of the EMU", November 20, 2019, I had the opportunity to present the main challenges of the new economic governance of the EU and discuss the dominant ideas and proposals for the future. The speech was followed by an interesting discussion with both academics and students. During the discussion I was positively surprised by the high standards of all the participants involved. Indeed, such initiatives have a considerable contribution to increased awareness and knowledge on EU matters."

I.2. Webinar

The Jean Monnet Chair "Budgetary Governance of the EU and Audit", in cooperation with the Association of Certified Fraud Examiners /ACFE (Greece Chapter) organized, on the 20th of July 2020 a webinar on the topic "Comparative Audit and Combating Fraud in the EU". The webinar was attended electronically by more than 150 persons, including undergraduate and postgraduate students, as well as professionals from relevant fields and bodies, such as the Greek Independent Authority of Public Revenue, the National Authority of Transparency, the Greek Court of Audit, the Directorate General of Financial Control of the Greek General Accounting Office, etc. During the webinar Professor Dimitrios Skiadas presented the legal and operational aspects of financial control and audit of the management of EU resources in Greece while Mrs E. Dimitroulia, (CFE, CIA), President of ACFE/Greece and Mr Ath. Karathanos, (CFA, ACA) Northern Greece Ambassador of ACFE/Greece, presented the legal framework of the European Anti-Fraud Office (OLAF) and the operational challenges involved in an anti-fraud audit. Of particular interest and quite honorary for the Chair was the brief intervention of the Head of the National Authority of Transparency, Mr. Athanasios Binis, who explained the role of the Authority and the importance of its cooperation with the corresponding EU and national bodies and institutions.

Mr Ath. Karathanos' account of experience:

"It has been my pleasure and an honour to participate as speaker and co-organizer in the webinar on the topic "Comparative Audit and Combating Fraud in the EU" held on July 20th 2020 by the Jean Monnet Chair "Budgetary Governance of the EU and Audit" in cooperation with the Greek Chapter of the Association of Certified Fraud Examiners (ACFE Greece). During the webinar the latest developments/trends on financial control, audit and anti-fraud mechanisms in the European Union were presented.

Events like this have multiple benefits. They promote the European values, spread knowledge and bring EU topics closer to its citizens. At the same time, they provide local professionals with exceptional knowledge, enhance their skills and inspire them. Not to mention the fact that it is an opportunity especially for young academics to research on European subjects.

Overall, it has been an exceptional experience for me. Fighting fraud, both at a national and international level, should be a priority, not only for anti-fraud professionals, but also for auditors, policy mak-

ers, governors, the whole society.

It is obvious that I would be more than happy to participate in similar activities in the future."





Webinar

Δημοσιονομικός Έλεγχος και Καταπολέμηση της Απάτης στην Ευρωπαϊκή Ένωση

Οργάνωση

Έδρα Jean Monnet «Δημοσωνομική Διακυβέρνηση στην ΕΕ & Έλεγχος», Τμήμα διεθνών και Ευρωπαϊκών Σπουδών - Πανεπιστήμιο Μανεδονίας

8

ACFE Greece, παράρτημα του Association of Certified Fraud Examiners στην Ελλάδα

θεματικές

- Μορφές δημοσιανομικού ελέγχου στην Ε.Ε.
- Ρόλος δημοσιονομικού ελέγχου για την καταπολέμηση της απάτης
- Όργανα της Ε.Ε. εντεταλμένα με την αντιμετώπιση της απότης

Дифригия 4 фрак

[αντιστοιχούν σε 4 ώρες συνεχνζόμενης επαγγελματικής εκπαίδευσης (CPEs) και παράλληλα θα μπορούν να συνυπολογιστούν για χαρήγηση 1 μονάδας ΕCTS από το Τμήμα Διεθνών και Ενρωπαϊκών Στουδών – Πανεπιστήμιο Μακεδονίας σε συνδυασμό με επάμενο σεμινάριο της Εδρας Jean Monnet]

Εισηγητές του Webinar θα είναι:

ο Καθηγητής κ. Δημήτριος Σκιαδάς, MJur, PhD, Κάτοχος Έδρας Jean Monnet

η κα. Εύη Δημητρούλια, CFE, CIA, Πρόεδρος ACFE Greece

ο κ. Αθανάσιος Καραθάνος, CFE, ACA, Ορκωτός Ελεγκτής, Partner ΙΟΛ Crowe, Northern Greece Ambassador ACFE Greece

Ημερομηνία : Δευτέρα 20 Ιουλίου 2020, ώρα 16:00-19:45

Πλατφόρμα: ZOOM - Ο διαδικτυακός σύνδεσμος και οι κωδικοί πρόσβασης θα χαρηγηθούν στους συμμετέχοντες δυο ημέρες πριν το webinar

Οι συμμετέχοντες θα λάθουν δεθαιώσεις παρακολούθησης

Κόστος Δήλωσης/Συμμετοχής: Δωρεάν

Οι δηλώσεις συμμετοχής υποβάλλονται ηλεκτρονικά στη σελίδα https://www.eventbrite.com/e/112414147742

ΠΡΟΘΕΣΜΙΑ ΔΗΛΩΣΗΣ ΣΥΝΜΕΤΟΧΗΣ: Παρασκευή 17 Ιουλίου 2020

I.3. Courses

The courses included in the Chair's teaching activities are taught both at undergraduate and postgraduate level, as follows (in order of appearance in the Department's curriculum):

Structure and Operation of the EU (Undergraduate Course, 3rd semester)

The aim of the course is to provide a presentation of the European integration course, since its initiation, focusing on landmark events of this course. Then, there is an analysis of the basic institutions of the EU, in order to explain its operation. Emphasis is given to both the historical development of the institutions, as well as their role, as this role is reflected through their competences, with special references to the process of drafting, enacting and enforcing EU law. The various comitology schemes are being examined along with the participation of the national administrations of the Member States in these proceedings, as a means of promoting national interests in the EU context. Furthermore, the COREPER is examined along with other frameworks of cooperation between the national administrations and the EU institutions. There is also an analysis of the structures and the procedures employed to formulate the scheme of European governance in various fields of public policy, according to the provisions of the Treaties, as a common framework for action.

EU Regulatory and Budgetary Governance & National Choices (Undergraduate Course, 5th semester)

The course examines at first the theoretical background of regulatory governance, the concept of regulation as a tool of implementing policies, the types, means and institutions of regulation. This analysis is further elaborated in the EU institutional and legal context. The scheme of EU budgetary governance is also examined. A main element of the course is the verification of the compatibility of regulatory and budgetary governance in the EU context. Then, the course entails an examination of the audit schemes in the EU. The analysis of the overall framework provided by the EU to the Member States on formulating national reform policies (Lisbon Strategy till 2010, Europe 2020 since 2010) is also included. Emphasis is paid particularly to the choices made by the Member States within their national reform programmes. The course entails also an analysis on the budgetary

governance and management of the resources provided by the EU to the Member States, in order to support them in the implementation of their national reform programmes.

EU Budgetary Law (Undergraduate Course, 8th semester)

The course analyses the institutional framework of the EU's Budgetary Governance, addressing also aspects of the national budgetary framework. It entails the examination of issues relating to the Union's revenue and expenditure, especially with regard to the organization and the operation of the relevant mechanisms, the EU own resources systems, the EU budget and its principles, the budgetary procedure, the audit (internal and external), the protection of EU financial interests against fraud and similar activities. Furthermore, issues such as the legal framework of taxation and public borrowing and the organization of the national audit system are also examined, in relation to the EU context.

Principles of Public Administration (Postgraduate Course, 1st semester)

Public administration is a complex process, having several aspects, entailing input from various sectors of public life, as it involves social, economical, legal and political matters, all interwoven together. Due to this complexity, managing and regulating public administration has become one of the most crucial challenges for all those involved in public policy drafting, decision making and implementation, at national and international level. It is true that there is no common legal text for setting standards of horizontal systems of governance or national public administrations. However, the international and European experience, so far, as well as the academic research and discourse have identified certain issues of paramount importance in the effort to achieve the management and regulation or public administration in a framework of good governance, thus establishing a general consensus over them. The objective of the course is to address these issues – considered as principles due to their importance – focusing on the following:

- Adherence to the rule of law and human (especially procedural) rights
- Reliability and Predictability of administrative action
- Accountability, Openness and Transparency

- Coherence, organizational capacity and citizens' participation.
- The soundness of public financial management (Economy, Efficiency, Effectiveness) as a means for technical and managerial competence
- The standards of the "SMART" administrative process: Specific, Measurable, Attainable-Adequate, Realistic, Timely

In order to examine these principles, the relevant OECD and EU analyses (including the "European Administrative Space" concept), as well as national approaches and practices, are studied and explained. The desired outcome of the course is to provide an integrated overview of such principles, establishing their advantages as bases for action and their shortfalls as bases for reaction and correction.

EU Cohesion Policy (Postgraduate Course, 1st semester)

The basic aim of the course is to provide an analysis of the theoretical basis, as well as of the managerial aspects of the EU Cohesion Policy. It entails an examination of the historical course of this Policy as a means of explaining its current contents, and the basic arguments put forward in order to justify it are being analysed. The relation between the EU Cohesion Policy and the Lisbon Strategy (till 2010) and the Europe 2020 Strategy (since 2010) is discussed in detailed. In this context, the EU Bugdetary Governance thematic is being introduced as the basis for the govarnance and the management of the tools for the implementation of the EU Cohesion Policy (Structural Funds, European Invetsment Bank, New Financial Instruments etc). There is also an overview of the EU Policy on State Aids, as a tool of controling the financial interventions forseen by the EU Cohesion Policy. A brief presentation on the relation between the EU Cohesion Policy and Greece is also included.

EU Legal and Budgetary Issues (Postgraduate Course, 2nd semester)

The course on EU Legal and Budgetary issues provides an analysis of the legal and budgetary framework of the EU's organization and operation. The topics examined during the course entail the nature of EU Law and the position of the EU legal order, the analysis of the EU law-producing mechanism, the main elements of EU administrative operation and function, and the decision making procedures. All these are seen through the spectre of the various types of governance and management provided for

by the EU financial regulation, including an analysis of the system of EU Budgetary Governance, as well as an overview of the provisions on the Single (Internal) Market, the schemes on Judicial Review in the EU and the measures adopted to protect the EU financial interests against fraud and similar activities.



2. Events

2.I. Conferences

According to the approved programme of the Jean Monnet Chair's activities, two annual conferences were organized, one in March 2018 and one in March 2019. The third was scheduled for March 2020, however, the developments caused by the Covid-19 pandemic necessitated initially the post-ponement and finally the cancellation of the conference.

The Conferences covered crucial and multidimensional research topics and aimed at fostering academic reflection and dialogue. The participants acquired knowledge and up-to-date information about current issues concerning the area of EU Budgetary Governance and Audit. Given the nature of the Annual Report of the European Court of Auditors as a primary source of knowledge on the Chair's theme, the Conferences focused on its presentation, having as keynote speaker a member of the European Court of Auditors, whose analyses stimulated new debates by identifying research questions and highlighting very important issues.

Ist Annual Conference – 16.3.2018

The first Annual Conference focused on the debate for the future of Europe and the presentation of the European Court of Auditors reports. The <u>first session</u>, chaired by Associate Professor Ioannis Papadopoulos, included at first a presentation by Mrs Eleftheria Ftaklaki, Regional Councilor of South Aegean, Former Deputy Governor of South Aegean and PhD Candidate at the University of Aegean, who focused on the developments regarding the EU Cohesion Policy based on the progress of the negotiations

regarding the Multiannual Financial Framework 2021-2027. This analysis presented the scenarios put forward by the EU Institutions and the risks for the reduction of the resources to be made available for the EU southern regions. Then, Assistant Professor Aik. Savvaidou, from the Aristotle University of Thessaloniki, took the floor to present the European Fiscal Board and its national counterparts as focal points of the new fiscal governance schemes established in the EU for the improvement of the function of the Economic and Monetary Union. The first report of the European Fiscal Board was examined extensively as a tool for this purpose. The third presentation was made by Professor Dimitrios Skiadas, Jean Monnet Chairholder at the University of Macedonia, who presented the Special Report 7/2018 of the European Court of Auditors on the pre-accession financial assistance provided by the EU to Turkey, as a means of explaining the performance audits employed by the European Court of Auditors with regard to the use of the resources of the EU Budget, and at the same time he highlighted the problems identified by the Court in Turkey's political and managerial schemes in the context of using the resources provided by the EU. The second session was chaired by Professor Ilias Kouskouvelis, and it started with the presentation of Dr. Nikolaos Milionis, Member of the European Court of Auditors and Vice-President of the Greek Court of Audit, who focused on the findings of the European Court of Auditors' Annual Report and Statement of Assurance for the financial year 2016. He highlighted the fact that the Court provided, for the first time ever, a qualified opinion instead of a negative opinion with regard to the payments made by the EU Institutions, a sign of steady improvement of the Union's financial management. The final presentation was made by Ms Ioulia Papatheodorou, Member of the Greek Court of Audit, who examined the findings of the European Court of Auditors in its audits regarding the programmes of EU financial assistance given to Greece in order to tackle the financial crisis, and pointed out the increased taxation and the inefficient implementation of the programmes, especially due to shortcomings and lack of coordination within the Greek Public Administration.

Events 25



Έδρα JEAN MONNET Δημοσιονομική Διακυβέρνηση της ΕΕ και Έλεγχος





Συνέδριο Έδρας JEAN MONNET

"Δημοσιονομική Διακυβέρνηση της ΕΕ και Έλεγχος"

Θεματικές:

Α΄ Συγκδρία: Πτυχές Ευρωποϊκής Διακυβέρνησης στη συζήτηση για το μέλλον της Ευρώπης <u>Β΄ Συγκδρία:</u> Ο έλεγχος στη δημοσιανομική διακυβέρνηση της ΕΕ: Ευρήματα και Διαπιστώσεις Με τη συμμετοχή του Ευρωπαϊκού Ελεγκτικού Συγκδρίου για την παρουσίαση της Ετήσκας Έκθεσης, για το οκονομικό έτος 2016

Παρασκευή, 16 Μαρτίου 2018, ώρα έναρξης 17:00

Αίθουσα Συνεδρίων Πανεπιστημίου Μακεδονίας (1⁴⁴ όροφος)









Assist. Professor Aik. Savvaidou's account of experience:

"I participated in the two annual conferences organized by Jean Monnet Chair in "EU Budgetary Governance and Audit" on Financial Governance and Control in the EU and Budgetary Developments in the European Union and the role of the European Court of Auditors respectively, where I presented the future of the European Union's fiscal governance and the 1st and 2nd annual report of the European Fiscal Board respectively. I believe that the organization of these conferences from the Jean Monnet Chair in "EU Budgetary Governance and Audit" is very important for the academic community, as it enables scientists involved in fiscal law and fiscal policy in general to exchange their scientific views and raise important concerns about an issue that was not previously quite developed in Greece. Moreover, the organization of these conferences by the Jean Monnet Chair in "EU Budgetary Governance and Audit" has added value for the general public, as they involve not only students and members of the academic community, but also citizens interested in fiscal policy issues. In fact, these events also receive considerable media coverage (television, newspapers, etc.) increasing the dissemination of the conclusions of the conferences, but also of the results of the Jean Monnet Chair in general."

2nd Annual Conference – 18.3.2019

The second Annual Conference of the Jean Monnet Chair on EU Budgetary Governance and Audit focused on the developments on budgetary governance in the EU and their impact on the Greek budgetary governance, the use of state aids in Greece according to the relevant EU legal framework, and the findings of the European Court of Auditors focusing on the cases of fraud against the financial interests of the EU and the financing of NGOs by the EU. More specifically, in the first session, chaired by Associate Professor Despoina Anagnostopoulou, the first presentation was made by Assistant Professor Aik. Savvaidou, from the Aristotle University of Thessaloniki, who analysed the second report of the European Fiscal Board and its findings with regard to the developments in the governance of the European Monetary Union and the progress achieved in coordinating national fiscal policies at EU level. Then, Dr Evi Mouameletzi, Research Director at the Center of International and European Economic Law and Coordinator of the State Aids Unit, presented an analysis of the problems identified in the implementation of State Aids rules by the national authorities, especially in cases of projects financed by EU resources. The final presentation of the first session was made by Assistant Professor Evangelia Balta from Panteion University, who focused on the new budgetary governance arrangements of the Greek State, as necessitated by the new regulatory framework of fiscal governance in the EMU. The second session was chaired by Professor Christos Nikas, and entailed at first a presentation by Dimitrios Finokaliotis, Attorney at Law & PhD Candidate at the Aristotle University of Thessaloniki, who examined the role of the European Court of Auditors in combating fraud in the EU and the recent relevant proposals of the European Commission, and then a presentation by Professor Dimitrios Skiadas, Jean Monnet Chairholder at the University of Macedonia, who analyzed the findings of the European Court of Auditors with to the management of EU resources by NGOs. The session was concluded with the presentation of the findings of the European Court of Auditors' Annual Report and Statement of Assurance for the financial year 2017 by Dr. Nikolaos Milionis, Member of the European Court of Auditors and Vice-President of the Greek Court of Audit.



Έδρα JEAN MONNET Δημοσιονομική Διακυβίρνηση της ΕΕ και Έλιγχος





Ζο Ετήσιο Συνέδριο Έδρας JEAN MONNET Οι Δημοσιανομικές Εξελίξεις στην Ευρωπαϊκή Ένωση & ο ρόλος του Ευρωπαϊκού Ελεγκτικού Συνεδρίου - Παρουσίαση Ετήσιας Έκθεσης Ευρωπαϊκού Ελεγκτικού Συνεδρίου

Θεματικές <u>Α΄ Συνεδρία:</u> Δημοσιονομικές Εξελίξεις στην Ευρωπαϊκή Ένωση <u>Β΄ Συνεδρία:</u> Ο ρόλος του Ευρωπαϊκού Ελεγκτικού Συγεδρίου

Με τη συμμετοχή του Ευρωπαϊκού Ελεγκτικού Συνεδρίου για την παρουσίαση της Ετήσιας Έκθεσης για το οικονομικό έτος 2017

Δευτέρα, 18 Μαρτίου 2019, ώρα έναρξης 11:00 π.μ.

Αίθουσα Συνεδρίων Πανεπιστημίου Μακεδονίας (1" όροφος)









Dr Evi Mouameletzi's account of experience:

"I had the opportunity either to participate as a speaker or to attend the conferences organized by Professor D. Skiadas within the JEAN MONNET Chair "Budgetary Governance of EU and Audit" of the University of Macedonia, and I realized their multifaceted value through and delving into current issues. The added value of such actions, especially when organized by academic institutions within the framework of a Jean Monnet Chair, lies mainly in highlighting the practical dimensions of academic subjects. The specialized keynote speakers, Greeks and Foreigners, managed to attract the interest of the academic community and the general public who actively participated in the discussion that followed."

2.2. Study Visits

Study Visit in Boston – 9/I3.I2.20I9

There have been numerous successful academic activities during the study visit on 9-13 December 2019 by the Jean Monnet Chair "Budgetary Governance of the EU and Audit" of the University of Macedonia in Boston. More specifically the Chair participated at the 2019 International Conference for Sustainable Development, organized in Harvard University, with two papers, one by the Chair holder, Professor Dimitrios Skiadas, titled "The Cost of Justice in the European Union: An budgetary analysis of the performance of the Court of Justice of the European Union", and one by the Chair's associate Mrs Aikaterini Tsalambouni, PhD candidate, titled "Economic Integration vs. Social Policy? The case of changing schemes of healthcare systems in the EU".





Furthermore, the Chair holder, Professor Dimitrios Skiadas had working meetings with a) Professor Konstantinos Arvantitopoulos from Panteion University who is now Chair holder of the Chair for European and Hellenic Studies "Constantinos G. Karamanlis" at the Fletcher School of Law & Diplomacy in Tufts Universit and b) Professor Vivien Schmidt, Director of the Center for the study of Europe at the Frederic S. Pardee School of Global Studies in Boston University.

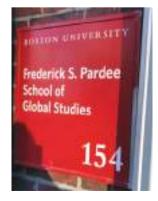




During these meetings the possibilities of academic cooperation of the Chair with the corresponding institutions were explored.

Finally, Professor Skiadas and Ms Tsalabouni visited the Law Libraries of Harvard University and Boston University, where they studied and collected extensive materials for the data base and the research activities of the Jean Monnet Chair.

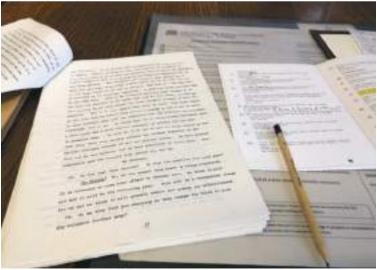




Study Visit in London - 21/23.10.2019

The Chairholder, Professor Dimitrios Skiadas, visited the Parliamentary Archives Service of the House of Commons and the House of Lords in London, and he conducted extensive research to the files and materials, locating and gothering documentation related to the EU budgetary govarnance and audit with special reference to the management of EU funds provided to the UK within the framework of various EU policies such the EU Cohesion Policy or the Common Agricultural Policy, and the measures adopted at national level to combat fraud against the financial interests of the EU.





Study Visit in Brussels - 26/28.2.2018

The first study visit organised by the Jean Monnet Chair took place in Brussels, where the Chairholder, Professor Dimitrios Skiadas, and the Chair's associate, Ms Aik. Tsalampouni, visited the Education, Audiovisual and Culture Execitive Agency of the European Union to discuss with the competent officials matters pertaining to the management of the Jean Monnet Chair. Also they visited the European Parliament where they attended meetings of parliamentary committees as well as the discussion between the Governor of the European Central Bank, Mario Draghi, and the members of the Committee of Economic and Monetary Affairs of the European Parliament. During their stay there, they also visited the library of the European Parliament and they gothered materials produced by the European Parliamentary Research Service on issues related to the Chair's thematic fields. Finally they attended the seminar organised by the European Committee of Regions on the quality of governance and its importance for socio-economic development.



Mrs Aik. Tsalambouni's account of experience:

"During my participation in the project I had the opportunity to take part in a series of activities such as conferences, seminars, guest lectures that gave me the opportunity to acquire knowledge and up-to-date information about current and crucial issues concerning the area of EU Budgetary Governance and Audit. Moreover, the whole process of producing the Newsletters as well as publishing an essay in the JM Chair's

website, was a benefit for me, since I managed to develop profound knowledge on on the Chair's thematic as well as actively involved in the process of research and knowledge building. During the study visits, I was given the privileged opportunity to visit the European Parliament and the EU Committee of the Regions in Brussels, as well as the libraries of Boston and Harvard Universities in Boston, USA. I managed to conduct research, taking advantage of the existing research infrastructure and acquiring access to resources not available in my permanent location. In many ways the JM Chair "EU Budgetary Governance and Audit" has become a tremendous source of knowledge and expertise for me."

2.3. Participations

The Jean Monnet Chair of the University of Macedonia participated in a number of International Conferences, Seminars, Workshops and Summer Schools with the Chair-holder, Professor D. Skiadas, as demonstrated below.

International Conference: The European Pillar of Social Rights & Youth Policy in the EU (Thessaloniki, 16 – 17 May 2018)





Seminar "Training for European Area of Justice – TrEAJus" (Thessaloniki, 18 – 21 June 2018)





16th Annual Scientific Conference of the Greek Section of European Regional Science Association (Athens, 22 – 23 June 2018)





Summer School "European Union as an International Actor" organized by the Jean Monnet Networks project GovUnet (Lesvos, 9 – 19 July 2018)





3rd Summer School on the Area of Freedom, Security and Justice (Thessaloniki, 31 August – 4 September 2018)





46th General Assembly of the Conference of Peripheral Maritime Regions (Madeira, Portugal, 17 – 19 October 2018)



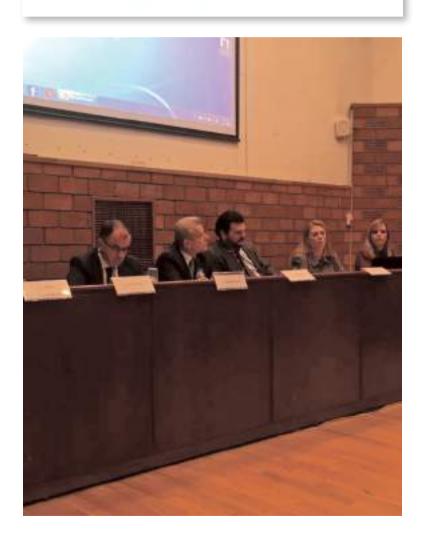


1st International Conference on Public Governance, (Athens, 31 October – 1 November 2018)



ΠΟΛΙΤΙΚΕΣ ΑΙΡΕΣΙΜΟΤΗΤΕΣ ΠΟΥ ΘΕΤΕΙ Η ΕΥΡΩΠΑΊΚΗ ΕΝΩΣΗ ΩΣ ΠΡΟΣ ΤΙΣ ΧΡΗΜΑΤΟΔΟΤΗΣΕΙΣ ΑΠΟ ΤΟΝ ΠΡΟΥΠΟΛΟΓΙΣΜΌ ΤΗΣ ΣΤΟ ΠΛΑΙΣΙΟ ΤΟΥ ΝΕΟΥ ΠΟΛΥΕΤΟΥΣ ΔΗΜΟΣΙΟΝΟΜΙΚΟΥ ΠΛΑΙΣΙΟΥ 2021-2027

Δημήτρος Β. Σκασόας Μλετ. PiD, Καθητητής Ευρωπαϊκής Διακυβέρτησης, Έδρα Jean Monnet, Τρόμα Διαθνέν και Ευρωπαϊκόν Στουδένι, Παναπατήμιο Μακοδονίας



Discussion about the Future of the EU after the 2019 European elections (Athens, 12 December 2018)





2nd Workshop «The Impact of Migration in Europe: Governance Responses to mass migration and refugees» (Thessaloniki, 14-15 December 2018)

Workshop series DAAD Hochschuldialog Greece-Germany, 2nd workshop

The Impact of migration in Europe:

Governance responses to mass migration and refugers Partners: University of Erfart & Hamboldt Viadrina, Center on Governance through Human Rights, Berlin & University of Macedonia, Theocaloniki

"UN Global Compact on Migration: perspectives for Europe: the case of Greece and Germany"

Dates: 14-15 December 2018

Place: University of Macedonia, United Nations Academic Impact Institution Thessaloniki, Greece



International Conference «Democracy in Crisis» (Athens, 30 January – 1 February 2019)





GovUnet International Conference on «Migrations & Valeurs Europeennes» (Paris, 28 February – 1 March 2019)



Dimitrios V. Skiadas, MJur, PhD Professor of European Governance Dept. of International and European Studies University of Macedonia



JEAN MONNET CHAIR
EU BUDGETARY GOVERNANCE
AND AUDIT





6th Annual Conference of the Union of Greek Public Law Experts (Patras, 12 – 13 April 2019)

ΤΟ ΔΗΜΟΣΙΟ ΔΙΚΑΙΟ ΣΕ «ΑΜΗΧΑΝΙΑ» ΚΛΑΣΙΚΑ ΖΗΤΗΜΑΤΑ ΚΑΙ ΝΕΑ ΔΙΛΗΜΜΑΤΑ

6ο Ετήσιο Επιστημανικό Συνέδριο Ένωσης Ελλήνων Λημοσιαλόγων, 12-13 Απριλίου 2019, Πάτρα

ΔΗΜΟΣΙΟΝΟΜΙΚΟΣ ΜΗΧΑΝΙΣΜΟΣ ΠΡΟΣΤΑΣΙΑΣ ΤΟΥ ΚΡΑΤΟΥΣ ΔΙΚΑΙΟΥ ΣΤΗΝ ΕΥΡΩΠΑΪΚΗ ΈΝΩΣΗ: ΕΠΙΛΟΓΗ ΕΥΡΩΠΑΪΚΗΣ ΟΛΟΚΛΗΡΩΣΗΣ Η ΕΥΡΩΠΑΪΚΗΣ ΡΗΞΗΣ;

Δημήτριος Β. Σκιαδάς, MJur. PhD, Καθηγητής Τμήματος Διεθνών & Ευρωπαϊκών Σπουδών Παν/μιου Μακεδονίας, Έδρα Jean Monnet ΤΔημοσιονομική Διακυβέρνηση της ΕΕ & Ελεγχος»



Summer Seminar «The challenges for the European Societies» (Thessaloniki, 30 June – 03 July 2019)





Summer School "European Governance, Migration and Citizenship" (Lesvos, 8 – 18 July 2019)





International Conference of Political Scientists "POLITEIA" International Conference of the Hellenic Association of Political Scientists HAPSc «Europe at the Crossroads: Leadership, Challenges and State of Play» (Athens, 27 – 29 September 2019)







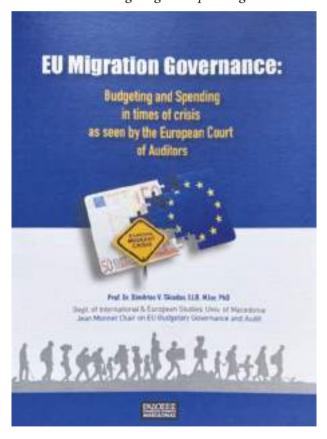




3. Research Activity

3.I. Books

EU Migration Governance: Budgeting and Spending



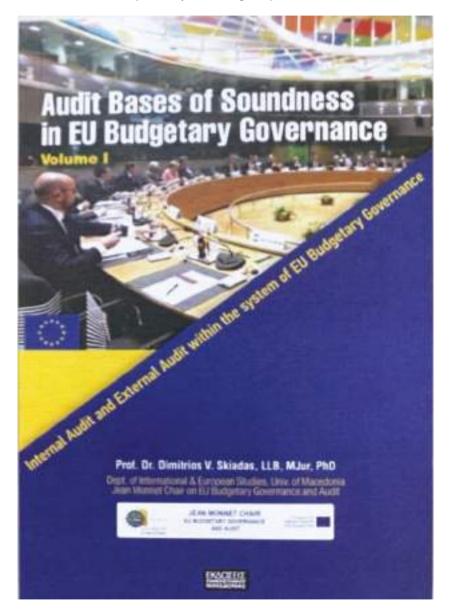
 $(http://jeanmonnetchair.eubga.uom.gr/wp-content/uploads/2020/07/Book-EU-Migration-Governance-ECA_compressed-1-1.pdf)\\$

The first book of the Jean Monnet Chair "EU Budgetary Governance and Audit" has been published by the University of Macedonia Press, with the title "EU Migration Governance: Budgeting and Spending in times of crisis, as seen by the European Court of Auditors". It entails an analysis of the EU Migration Policy during the period 2010-2020, based on the use of the relevant resources, as this use has been examined by the European Court of Auditors, and the conclusions that can be reached by the formulation and implementation of the policy, with regard to the governance model of the EU.

Audit Bases of Soundness in EU Budgetary Governance (3 volumes)

The academic year 2019-2020 has seen the culmination of the research activities of the Jean Monnet Chair "Budgetary Governance of the EU and Audit" at the University of Macedonia, with the publication of the Chair's latest book, a three-volume analysis by the Chair-holder, Professor Dimitrios Skiadas, titled "Audit Bases in EU Budgetary Governance". The analysis focuses on the institutional and legal framework of audit in EU budgetary governance: The first volume examines the schemes of internal and external audit within the system of EU Budgetary Governance, the second volume examines the political element, context and interaction of the audit schemes included in EU Budgetary Governance, and the third volume compares the classic/traditional types of audit (financial and compliance audit) to the performance (value for money) audit, as these types of audit are employed in the EU budgetary governance context.

Audit Bases in EU Budgetary Governance - Internal Audit and External Audit within the system of EU Budgetary Governance (volume I)



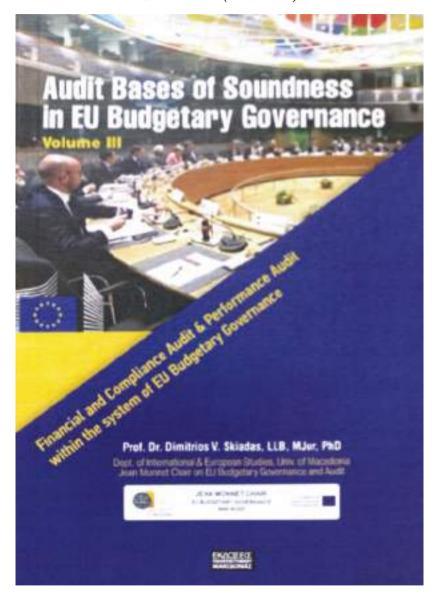
 $(http://jeanmonnetchair.eubga.uom.gr/wp-content/uploads/2020/07/Audit-Bases-of-Soundness-in-EU-Budgetary-Governance-2020-vol-I_compressed.pdf)\\$

Audit Bases in EU Budgetary Governance - The Politics of Audit within the system of EU Budgetary Governance (volume II)



(http://jeanmonnetchair.eubga.uom.gr/wp-content/uploads/2020/07/Audit-Bases-of-Soundness-in-EU-Budgetary-Governance-2020-vol-II_compressed.pdf)

Audit Bases in EU Budgetary Governance - Financial and Compliance Audit & Performance Audit within the system of EU Budgetary Gover-nance (volume III)



(http://jeanmonnetchair.eubga.uom.gr/wp-content/uploads/2020/07/Audit-Bases-of-Soundness-in-EU-Budgetary-Governance-2020-vol.-III_.pdf)

3.2. Notebooks

The Notebooks are teaching material that includes all relevant information (legal provisions, economic data) as well as interdisciplinary analysis (legal, political, economic) on various issues related to EU Budgetary Governance and Audit. The Notebooks are one of the main tools of the Chair for presenting in a simple, comprehensive manner the main issues of its thematic. Effort is made to keep the contents of the Notebooks constantly updated with timely and accurate information, in order to reflect always the current status quo on the relevant issues. The Notebooks are addressed to an audience without the necessary specialized relevant educational background – especially students, young professionals and the general public – therefore they are prepared by students, under the supervision of the Chairholder, thus their preparation takes into account the learning needs of a not so specialized audience. Within the framework of the Chair's workings, the following Notebooks have been prepared (in Greek or in English):



(http://jeanmonnetchair.eubga.uom.gr/wp-content/uploads/2019/12/Notebook-on-EU-Budgetary-Governance-Parliamentary-Democracy.pdf)



Financing the External Actions of the EU

Παρασκευή-Ελευθερία Φτακλάκη Υποψήφια Διδάκτωρ Παν/μιου Αιγαίου

Έδρα Jean Monset "Δημοσιονομική Διακυβέρνηση της ΕΕ & Έλεγος"

Κάτοχος Έδρας: Δημήτριος Σκιαδάς, Καθημητής Ευρωπαϊκής Διακυβέρνησης

Τμήμα Διεθνών και Ευρωπαϊκών Σπουδών Πανεπαστήμιο Μακεδονίος Θεοφαλονίκη, 2019

(http://jeanmonnetchair.eubga.uom.gr/wp-content/uploads/2019/11/Notebook-on-financing-EU-external-action.pdf)



(http://jeanmonnetchair.eubga.uom. gr/wp-content/uploads/2019/08/ Notebook-EU-BUDGET-AND-EU-DEFENCE-2021-2027.pdf)



(http://jeanmonnetchair.eubga.uom.gr/ wp-content/uploads/2019/08/Notebook-Euroatlantic-alliance-Economicelements.pdf) Special Note: The above mentioned two Notebooks titled «Κοινή Πολιτική Αμυνας και Ασφάλειας στο προϋπολογισμό της ΕΕ για την επταετία 2021-2027» (Common Security and Defence Policy in the EU budget for the period 2021-2027)» and «Euro-atlantic alliance in economic terms - National budgetary contributions in common defence schemes», entail the results of the academic and research effort of the team of students from the University of Macedonia (Areti Vasmada, Socratis Al Zoambie, Despoina Damianidou, Thodoris Sidiropoulos, Maria Simaioforidou and Ino Terzi), which won, in June 2019, an international competition of universities, organised by the George Washington University, with the participation of European, American and Canadian universities. The team's supervisor was Dr Revecca Pedi, Assistant Professor at the Dept. of International and European Studies (Univ. of Macedonia).





(http://jeanmonnetchair.eubga.uom. gr/wp-content/uploads/2020/03/ NOTEBOOK-EU-Multiannual-Financial-Framework.pdf)



http://jeanmonnetchair.eubga.uom. gr/wp-content/uploads/2020/07/ NOTEBOOK-Budgetary-Fiscal-Powerin-the-EU.pdf



http://jeanmonnetchair.eubga.uom. gr/wp-content/uploads/2020/04/ NOTEBOOK-European-Fiscal-Policyand-EMU-1.pdf



http://jeanmonnetchair.eubga.uom. gr/wp-content/uploads/2020/07/ NOTEBOOK-EU-Budget.pdf

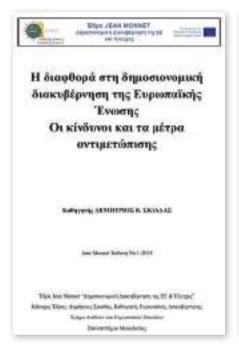
Ms Eva Kyriakidou's account of experience:

"On February 2020, during my Master studies, I joined as an associate the Jean Monnet Chair 'EU Budgetary Governance and Audit". My primary tasks were the editing of the Jean Monnet Essays and the composition of Notebooks that accompanied the Chair's teaching activities. Through the research procedure on preparing the Notebooks' content, I was given the exceptional opportunity both to get accustomed to the EU budgetary and audit framework and to refresh my memory on the EU principles and their historical roots. Simultaneously, editing the Chair's Essays has definitely sharpened my perspective on the academic code of conduct. Moreover, under the point of view of a postgraduate student, I am of the opinion that imparting concise knowledge on EU subjects through complementary academic material, such as Notebooks, may assist so students in better conceiving theory, which is a prerequisite in aptly writing Essays, as people at large in familiarizing themselves with the fundamental concepts of the European construction. Having said the abovementioned I would firmly recommend such initiatives that provide the student community with both theoretical and practical ammunition and enlighten the general public about contemporary European topics."

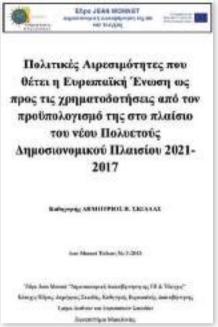
3.3. Essays

The Jean Monnet Essays focus on critical issues relating to EU Budgetary Governance and Audit, and their effect on European Governance in general, especially with regard to the results of the policies funded by the EU budget, these results being examined at national and European level. The creative nature of the Essays is a very significant educational element, therefore several of these Essays are selected papers produced by students within the framework of the courses included in the Chair's teaching programme, while other Essays are written by the Chairholder. The participating students will benefit from this action as they develop profound knowledge of all aspects of European Budgetary Governance and Audit and they will acquire professional experience as junior researchers.

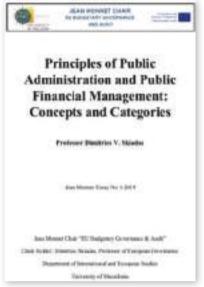
Chairholder



http://jeanmonnetchair.eubga.uom.gr/download/jm-essay-1-2018-%ce%b4%ce%b9%ce%b1%cf%86%ce%b8%ce%bf%cf%81%ce%ac-%cf%83%cf%84%ce%b7-%ce%b4%ce%b7%ce%bc %ce%b9%ce%bf%ce%bd%ce%bf%ce%b6%ce%b9%ce%b9%ce%ba%ce%ae-%ce%b4%ce%b9%ce%b1%ce%ba%cf%85%ce%b2/ce%b9%ce%b1%ce%ba%cf%85%ce%b2/ce%b9%ce%b1%ce%ba%cf%85%ce%b2/ce%b9%ce%b1%ce%ba%cf%85%ce%b2/ce%b9%ce%b1%ce%ba%cf%85%ce%b2/ce%b2/ce%b9%ce%b1%ce%ba%cf%85%ce%b2/ce%b2/ce%b9%ce%b1%ce%ba%cf%85%ce%b2/ce%b2/ce%b4%ce%ba%cf%85%ce%b2/ce%b4%ce%ba%cf%85%ce%b2/ce%b4%ce%ba%cf%85%ce%b2/ce%b4%ce%ba%cf%85%ce%b2/ce%b4%ce%ba%ce%ba%ce%b2/ce%ba%ce%ba%ce%b2/ce%ba%ce%ba%ce%b2/ce%ba%ce%b2/ce%ba%ce%ba%ce%b2/ce%ba%ce%ba%ce%b2/ce%ba%ce%ba%ce%b2/ce%ba%



http://jeanmonnetchair.eubga.uom.gr/download/jm-essay-2-2018
%cf%80%ce%bf%ce%bb%ce%b9%cf%
84%ce%b9%ce%ba%ce%ad%cf%82%ce%b1%ce%b9%cf%81%ce%b5% cf
%83%ce%b9%ce%bc%cf%8c%cf%8
4%ce%b7%cf%84%ce%b5%cf%82%cf%83%cf% 84%ce%bf%ce%bd%cf%80%cf%81%ce%bf%cf%8b/



http://jeanmonnetchair.eubga.uom.gr/download/jm-essay-1-2019-pa-pfm-principles/



http://jeanmonnetchair.eubga.uom.gr/download/jm-essay-2-2019-eu-budget-and-migration-the-value-for-money-quest/



http://jeanmonnetchair.eubga.uom.gr/download/jm-essay-3-2019-%ce%b4%ce%b7%ce%bc%ce%bf%cf%83%ce%b9%ce%bf%ce%bd%ce%bf%ce%bc%ce%b9%ce%ba%cf%8c%cf%82-%ce%bc%ce%b7%cf%87%ce%b1%ce%bd%ce%b9%cf%83%ce%bc%cf%8c % cf%8c-%cf%80%cf%81%ce%bf%cf%83%cf%84%ce%b1/

Students



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-1-2018 -%cf%81%ce%bf%ce%b3%ce%ba%cf%8c%cf%84%ce%b7/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-1-2019 -%ce%bc%cf%80%ce%b5%cf%81% ce%ad%cf%84%ce%b7/



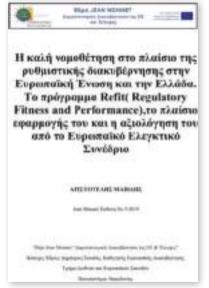
http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-2-2018 -%ce%b3%ce%ba%ce%ad%cf%81%cf%84%cf%83%ce%b9%ce%bf%cf%85/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-2-2019-%ce%ba%ce%bf%cf%85%ce%bc%cf%80%ce%bf%cf%84%ce%ae/



http://jeanmonnetchair.eubga.uom.gr/ download/jean-monnet-essay-3-2019 -bachtsevani/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-5-2019-%ce%bc%ce%b1%ce%b2%ce%af%ce%b4%ce%b7%cf%82/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-4-2019
-%ce%b3%ce%b5%cf%89%cf%81%ce%b3%ce%b9%ce%ac%ce%b4%ce%bf%cf%85/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-6-2019-%ce%b6%ce%b9%cf%8e%ce%b3% ce%b1/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-7-2019-%cf%80%ce%b9%cf%83%ce%b9%cf%8e%cf%84%ce%b7



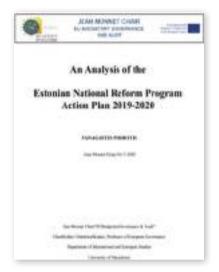
http://jeanmonnetchair.eubga.uom.gr/ download/jean-monnet-essay-1-2020koumpoti/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-8-2019-%cf%84%ce%b5%cf%81%ce%b6% ce%ae/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-2-2020-%cf%84%c f%83%ce%b1%ce%bb%ce%b1%ce%bc%cf%80%ce%bf%cf%8d%ce%bd%ce%b7/



http://jeanmonnetchair.eubga.uom.gr/ download/jean-monnet-essay-3-2020podiotis/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-5-2020-%ce%b3%ce%ba%ce%b1%cf%8a%cf%84%ce%b6%ce%ae/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-4-2020-%ce%b1%ce%bd%cf%84%cf%89%ce%bd%ce%bf%cf%85/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-6-2020-%ce%bc%ce%b1%ce%b2%ce%af%ce%b4%ce%b7%cf%82/



http://jeanmonnetchair.eubga.uom.gr/download/jean-monnet-essay-7-2020-%cf%80%ce%b 1%cf%80%cf%80%ce%b1-%cf%83%ce%b9%ce%b1%ce%bc%cf%80 %ce%ac%ce%ba%ce %bf%cf%85/

Ms Antonia Koumpoti's account of experience:

"My engagement with the Jean Monnet Chair "EU Budgetary Governance and Audit" of the University of Macedonia as a writer of two essays and an attendant of the various conferences of the Chair has been a rather educational and helpful experience. The Chairholder, Prof. Dimitrios Skiadas, approached difficult concepts in a fresh and interesting way, making the conferences always a great success and with great appeal to the audience. The speakers were always distinguished academics and technocrats that had very useful insight about the use and function of budgetary mechanisms and funds. Personally, I am grateful that I had the opportunity to write two essays for the Chair, an experience that definitely adds to my CV as a young researcher. My cooperation with Prof. Skiadas was excellent as the Chair was always his first priority and he always had time to discuss what was needed."

Mr Panagiotis Podiotis' account of experience:

"Drawing from my own experience and interaction with the University of Macedonia Jean Monnet Chair on EU budgetary governance and audit, it offers two components which are extremely useful for the undergraduate stu-

dent. At first, through its courses, the chair introduces students to vital EU financial concepts in a smooth and technical manner which social sciences often lack. Secondly, the annual publication of student's essays constitutes a unique opportunity for exposure from an early stage in one's academic life. The email which notified me of my essay being selected for publication was a notable moment in my undergraduate research. I felt that my work was truly recognized. The chair excels where Greek universities are known to fail: Providing opportunities for young students aspiring to engage in research and secondly by making submission processes and selection totally effortless. For me, the chair acted as a value multiplier for my research, boosting my outlook for my future endeavors."

Ms Nikoleta Dozic's account of experience:

"As a postgraduate student at the Department of International and European Studies in the University of Macedonia, I was given the opportunity to cooperate with the Jean Monnet Chair on "EU Budgetary Governance and Audit", in terms of preparing teaching materials in the form of Notebooks and reviewing essays of undergraduate students in order to verify their potential for publication in the Jean Monnet Essays series, set up by the Jean Monnet Chair. This has been a very challenging experience as I was required to study crucial issues included in the current agenda of EU affairs, such as the financing of the Western Balkans states in view of their EU perspective, the provision of financial support by the EU to its insular regions, and the overall rearrangement, in terms of organization, operation and funding, of the EU Migration Policy and the control of the EU external borders. My daily involvement in the Chair's workings allowed me to comprehend the benefits of the European Integration process and the importance of belonging in such a "family of states". My interaction with specialized academics in this field improved my knowledge and analytical understanding of the EU realities, and thus my interaction with the Jean Monnet Chair has been a unique "learning by doing" process for me."

Conclusion

The experience of organizing and implementing a extensive list of demanding actions such as those included in the scope of the Jean Monnet Chair on "EU Budgetary Governance and Audit", despite their – by definition – focused themes on a field of study that seems to have a more technical nature, has revealed the necessity of such endeavours and the importance of schemes such the Jean Monnet Chairs and the Jean Monnet Programme in general.

The European Union seeks to capture the hearts and imagination of the wider public and especially of the young people. Therefore it is of crucial importance to establish formal schemes of explaining the Union's organization and function, as well as its unique nature and objectives. The most suitable means for such ambitious efforts is education. A strong element of knowledge related to the EU will have multiple effects in bringing the young people closer to the course and meaning of the European integration experiment. Thus the Jean Monnet Chairs provide one flexible and effective framework of undertaking teaching and research activities, in higher education, which familiarize the academic community with the developments in the European Union.

The Jean Monnet Chair on "EU Budgetary Governance and Audit" has contributed significantly in promoting the discussion on and in stimulating interest in the European Union's current affairs, adopting a novel thematic approach and using the analysis of the Union's financial management arrangements and results as guiding tools of identifying issues and priorities pertaining the main issues in the agenda of the European Institutions. The response by both the academic community of the University of Macedonia, as well as the wider public, has been very enthusiastic and it provides impetus for a further effort to use the same thematic platform as a means to bring to the spotlight the EU's fight in order to safeguard its financial interests, which, at the end of the day, are the interests of its Member States and their peoples.





ISBN: 978-618-5196-55-4