



AUDIT  
OFFICE



REPUBLIC  
OF CYPRUS

# AUDIT OF THE OFFICE OF THE COMMISSIONER FOR ADMINISTRATION AND THE PROTECTION OF HUMAN RIGHTS

## Executive Summary



**AUDIT OFFICE OF THE REPUBLIC  
SPECIAL REPORT no. ΓΕΔΠΑΔ/01/2022**

11 March 2022



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## **Executive Summary**

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Within the framework of the provisions of article 116 of the Constitution of the Republic of Cyprus and article 81 of the Financial Responsibility and Financial Framework Law (Law 20(I)/2014), the Audit Office carried out an audit of a sample of payment transactions concerning the Office of the Commissioner for Administration and the Protection of Human Rights (Ombudsman) for the year 2020, which was selected using a specific methodology, within the framework of the financial audit, which was intended to express an audit opinion on the financial statements of the Republic of Cyprus. From the audit of this sample, there were no findings for reporting.

In addition, our Office carried out a compliance audit, referring to two individual issues relating to the period until 31.12.2021.

- ◆ The first was related to the fact that the Ombudsman continues to be housed in a building which does not have a Certificate of Approval, despite the opinion of the Attorney General of the Republic that this constitutes an indisputable illegality, which renders the rental contract invalid.

Furthermore at the Supplementary Agreement signed on 23.2.2018, for the renewal of the rental period, between the Ombudsman and the landlord, it is mentioned explicitly that the contract will continue to be valid, provided that the Certificate of Approval of the building is reserved until 31.12.2018. The Approval Certificate, in accordance with the said agreement, is an essential condition for the renewal of the contract and in the case that it is not reserved, the renter has the right to terminate the contract. Until today, the Approval Certificate has not been issued.

This contract has expired on the 30.9.2021, fact that makes the payments made, on the basis of the Supplementary Agreement, and the opinion of the Attorney General, irregular.

- ◆ The second issue concerned the investigation by the Ombudsman of a complaint by a private company, which is activated with paper trade, and also produces and distributes in the Cypriot market thermal paper.

In March 2021, it was submitted to the Ombudsman by a Director of the company a complaint, referring, as claimed, inadequacy of the audits of the Department of Labor Inspection (TEE) and the non-taking of measures for the complete termination of the circulation and disposal in the market thermal paper with high content of the industrial chemical substance Disphenol A (BPA). One of the Directors and shareholders of the company is a non permanent officer at the Ombudsman Office. The Director and shareholder of the company, who made the complaint is the husband of the officer concerned.

The investigation of the complain was allocated by the Ombudsman, without the intervention of a Superior Officer, as it is the usual procedure, to an Officer of the Office of the Ombudsman and it was handled very quickly. After consulting and receiving opinions from the TEE, the Ombudsman decided to proceed an investigation of the subject and to prepare a relevant Report, which was issued on 6.8.2021. The Report concludes with recommendations, including a recommendation for motives from the TEE to the owners of retail stores that they will use safe paper for receipts. However, the TEE has no power to provide such motives.

The Ombudsman has refused to make any comments on the substance of the matter, so that they could be included in the Special Report prepared by our Office.

Our Office, respecting the independence of the Office of Ombudsman and since the subject concerned the content of the Report that had been issued by her Office, did not submit any recommendation.