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he foundations for the independent audit of public accounts were laid in 1947. The

The Chicago Convention was sanctioned by Greek legislation with law 211/1947. Initially, investigations

In 1994 the European Council adopted Directive 86/560/EEC on the establishment of functionally independent audit bodies in the Member States. The Directive was implemented in Greece by Law 996/2010.

The AAIASB began its operations in February of 2002.