



## Day 2: Andon Tashukov, Legal Adviser, AFCOS Bulgaria

- National Anti Fraud Strategies (NAFS)
- Corruption with EU Funds
- **Break out rooms on IT tools and databases**



This training has been organised by EIPA under the Framework Contract Nr 2018CE1GBAT060. The opinions expressed are those of the contractor only and do not represent the EC's official position



### ➤ NATIONAL STRATEGY

#### FOR PREVENTION AND FIGHT AGAINST IRREGULARITIES AND FRAUD AFFECTING THE EUROPEAN UNION'S FINANCIAL INTERESTS FOR THE PERIOD 2021– 2027

Why: The European Commission encourages each Member State to adopt a NAFS.

- Part of the recommendations of ECA Reports;
- New Commission Anti Fraud Strategy and Action Plan (April 2019)

*Only 11 Member states have developed a national anti-fraud strategy and have officially transmitted it to the Commission for the period 2014-2021*

A.II.3. Shared management				
Number	Objective	Action	Lead service	Due date
37	Coordination, cooperation and processes	Encourage Member States to put in place national anti-fraud strategies, and provide advice and support in this respect.	REGIO, AGRI, EMPL, MARE, HOME <u>Coordination and support:</u> OLAF	Continuous



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## General Provisions



- The National Strategy 2021-2027 (aimed for adoption in September) is in line with the new initiatives for protection of the EU's financial interests: PIF Directive, EPPO Regulation, ECA Recommendations, PIF Recommendations.
- The NAFS follows the Cycle of the fight against fraud:
 

Prevention	Detection	Investigation	Sanctions	Recovery
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- The Strategy describes the **strategic actions** of the competent national authorities in Bulgaria (the authorities involved in the management and control of EU funds, revenue authorities, public security and law enforcement authorities)- both expenditure and revenue part of the budget for 2021-2027.
- The strategic goals and actions are defined on the basis of the analysis of the mechanism for the protection of the EU's financial interests – **FRAUD RISK ANALYSIS** of the system where the main actors are MA, CA and AA.



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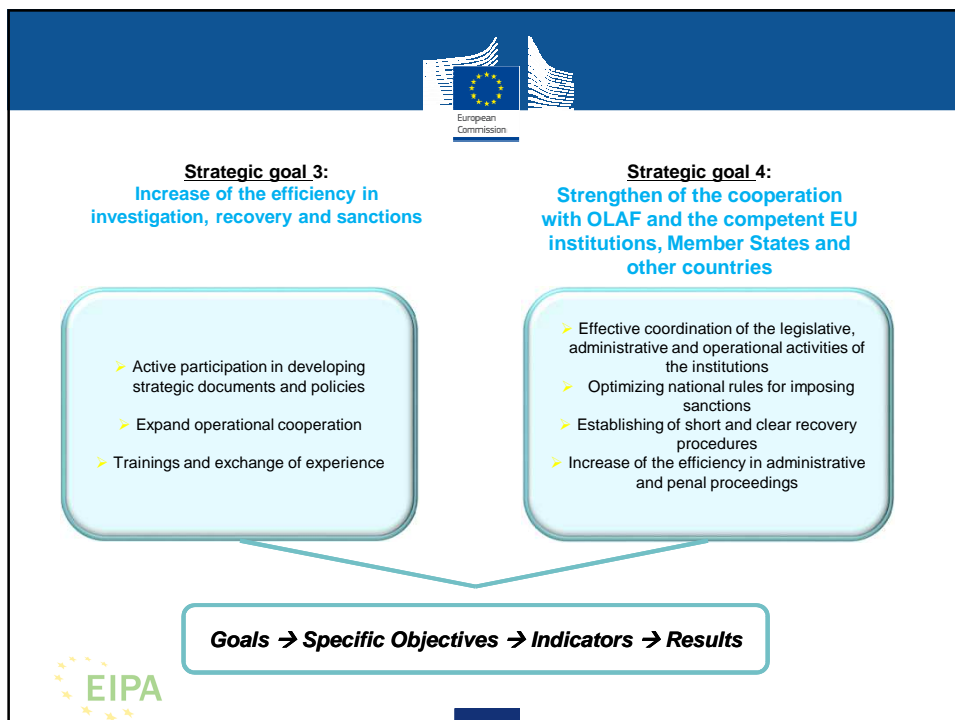
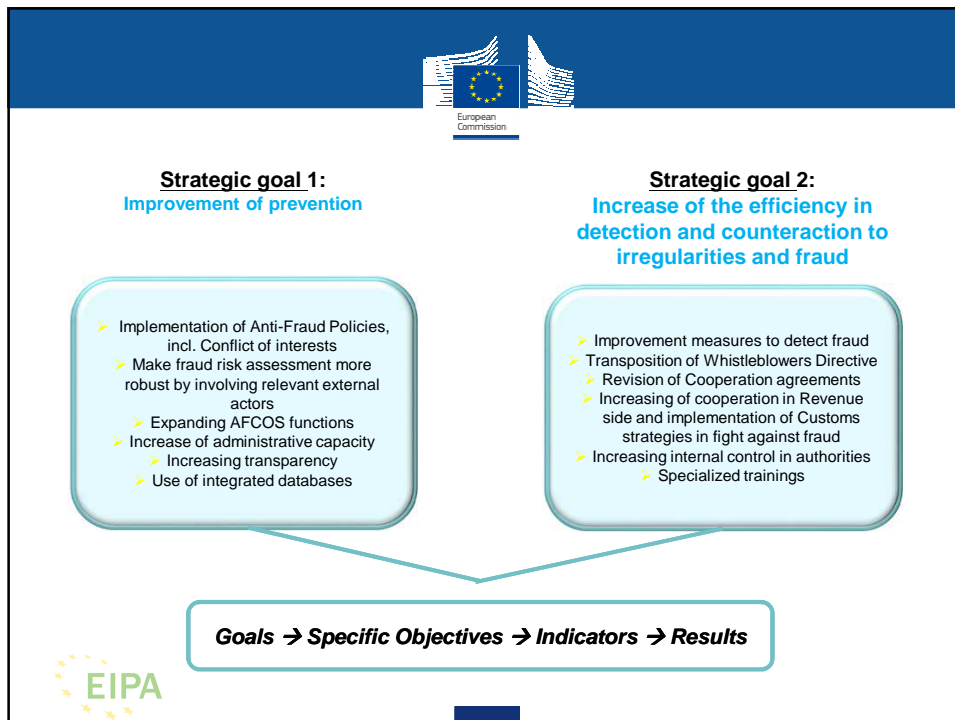
## Who is responsible?



- For coordination: AFCOS or a structure with wide-range of coordination functions
- For elaboration of Strategy: All authorities involved in spending and control of EU Funds, mainly: **MA, CA, AA**, AFCOS, Prosecutor's office, Revenue agencies
- For adoption: Best option to be adopted officially – Council of Ministers; Parliament or other.



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## Corruption – Practical aspects

- **Corrupto** (lat) - form of dishonest or unethical conduct by a person entrusted with a position of authority, often to acquire personal benefit.

In the penal codes of MS:

- Active bribery/corruption
- Passive bribery/corruption
- Mediation to bribery
- Provocation to bribery
- Bribery in the private sector
- Trade/international bribery



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## Intentional offences related to fraud and corruption

**Passive corruption** - the action of a public official who, directly or through an intermediary, requests or receives advantages of any kind, for himself or for a third party, or accepts a promise of such an advantage...

**Active corruption** - the action of a person who promises, offers or gives, directly or through an intermediary, an advantage of any kind to a public official for himself or for a third party for him...

→ to act or to refrain from acting in accordance with his duty or in the exercise of his functions in a way which damages or is likely to damage the Union's financial interests.



**Transposition of PIF Directive offences** – criminal liability for legal entities, definition for “public servant” that includes beneficiaries, definitions for active and passive bribery, money laundering.



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<https://www.transparency.org/cpi> for 2019

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### How is corruption measured?




87	Denmark	1	67	Chile	26	53	Italy	51	42	Solomon Islands	77
87	New Zealand	1	66	Seychelles	27	53	Malaysia	51	41	Benin	80
86	Finland	3	65	Taiwan	28	53	Rwanda	51	41	China	80
85	Singapore	4	64	Bahamas	29	53	Saudi Arabia	51	41	Ghana	80
85	Sweden	4	62	Barbados	30	52	Mauritius	56	41	India	80
85	Switzerland	4	62	Portugal	30	52	Namibia	56	41	Morocco	80
84	Norway	7	62	Qatar	30	52	Oman	56	40	Burkina Faso	85
82	Netherlands	8	61	Spain	30	50	Slovakia	59	40	Guyana	85
80	Germany	9	60	Botswana	34	48	Cuba	60	40	Indonesia	85
80	Luxembourg	9	60	Brunei Darussalam	35	48	Greece	60	40	Kuwait	85
78	Iceland	11	60	Israel	35	47	Jordan	60	40	Lesotho	85
77	Australia	12	60	Lithuania	35	46	Croatia	63	40	Trinidad and Tobago	85
77	Austria	12	60	Slovenia	35	46	Sao Tome and Principe	64	39	Serbia	91
77	Canada	12	59	Korea, South	39	46	Vanuatu	64	39	Turkey	91
77	United Kingdom	12	59	Saint Vincent and the Grenadines	39	45	Argentina	66	38	Ecuador	93
76	Hong Kong	16	58	Cabo Verde	41	45	Belarus	66	38	Sri Lanka	93
75	Belgium	17	58	Cyprus	41	45	Montenegro	66	38	Timor-Leste	93
74	Estonia	18	58	Poland	41	45	Senegal	66	37	Colombia	96
74	Ireland	18	56	Costa Rica	44	44	Hungary	70	37	Ethiopia	96
73	Japan	20	56	Czech Republic	44	44	Romania	70	37	Gambia	96
71	United Arab Emirates	21	56	Georgia	44	44	South Africa	70	37	Tanzania	96
71	Uruguay	21	56	Latvia	44	44	Suriname	70	37	Vietnam	96
69	France	23	55	Dominica	48	43	Bulgaria	74	36	Bosnia and Herzegovina	101
69	United States of America	23	55	Saint Lucia	48	43	Jamaica	74	36	Kosovo	101
68	Bhutan	25	54	Malta	50	43	Tunisia	74	36	Panama	101
			53	Grenada	51	42	Armenia	77	36	Peru	101
							Bahrain	77	36		

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### Types of Sources of information

- I. Message/Signal to the pretrial proceedings authorities (Ministry of Interior; National Security Agency, Prosecutor's office) 
- II. Information acquired through operative means 
- III. Information during other pretrial/judicial proceedings 
- IV. Media information 

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**Investigations**  **and checks**





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## BREAK OUT ROOM

- Elaborate as investigator a list of different databases in order to identify the occurrence of fraud



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