



EIPA | European Institute of Public Administration



European Commission



CPVA | Central project management agency

Identifying and preventing fraud and corruption in Structural and Cohesion Funds in 2021-2027 Cohesion Policy Programmes

5, 6, 7, 8 February 2024 Online

The training has been organised by EIPA and CPVA under the Framework Contract Nr 2023CE160AT004.

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House rules on Zoom

- Make sure your name is the same as the one you have used for the registration : **otherwise pls rename yourself**
- Keep **muted while listening** but do raise your **Digital Hand** for a question or a comment !
- Use the **Zoom Chat function to share** any good practice of interest to everybody !
- **Break Out Rooms**: accept the invitation, download the file from the chat, save it to your desktop, activate your camera/microphone and start discussions: use the whiteboard!
- **Recordings done for DG REGIO**



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Trainers ... and you !

- **Dermot Byrne** – former Head Audit Authority, Department of Public Expenditure and Reform, Ireland
- **Dr. Andon Tashukov** - Case Analyst EPPO, Former Legal Advisor, AFCOS, Ministry of interior, Bulgaria
- **Jo Kremers** - former senior audit manager Audit Authority, Central Audit Services, Lecturer for the National Academy for Finance and Economics of The Ministry of Finance, The Netherlands
- **Marina Mandac** - Head of Department for Methodology, Service for Support to Audit Processes, Sector for Management of Horizontal Processes, Agency for Audit of European Union Programmes Implementation System (Croatian Audit Authority)
- **Marco Lopriore** - Expert EIPA and **Lucrezia Tombelli** - Research Assistant EIPA




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| MONDAY 5 February 2024 | TUESDAY 6 February 2024 |
|--|--|
| 14.00 Access of participants to the Zoom online platform | 13.45 Access of participants to the Zoom online platform |
| 14.15 Welcome and Introduction from European Commission DG REGIO <i>Ann-Kerstin Mylius</i> , Deputy Head of Unit DG Regional and urban policy, European Commission | 14.00 Q&A session with DG REGIO Officials Chaired by <i>Marco Lopriore</i> |
| 14.20 Objectives and Methodology of the Seminar <i>Marco Lopriore</i> , Expert, EIPA, Maastricht (NL) | 14.15 Models for assessing risk of fraud <i>Dermot Byrne</i> <ul style="list-style-type: none"> • Risk Assessment Tool • Recommended mitigating controls • Anti-Fraud Policy (tone at the top) • Guidance for Audit Authority verification work |
| 14.25 Introduction to identifying and preventing fraud; fraud indicators <i>Dermot Byrne</i> , former Head Audit Authority, Department of Public Expenditure and Reform, Ireland (IE) <ul style="list-style-type: none"> • Architecture of the system; KR 7 • Rules and definitions of irregularities, (suspected) fraud and corruption • Information Note on Fraud Indicators for ERDF, ESF and CF COCOF 09/0003/00 – EN • Fraud triangle | 15.00 Case on digital forensics. National Anti-Fraud Strategies <i>Dr Andon Tashukov</i> <ul style="list-style-type: none"> • Digital forensics: resistance of an economic operator • EU cohesion and the National Antifraud strategies (NAFS) • Case Studies from PIF reports |
| 15.30 Virtual coffee break | 15.30 Break-out rooms on sources of information for investigations <i>Dr Andon Tashukov and Marco Lopriore</i> |
| 15.50 Fraud prevention and Annual Assurance process <i>Dermot Byrne</i> , former Head Audit Authority, Department of Public Expenditure and Reform, Ireland (IE) | 16.00 Virtual coffee break meeting room |
| 16.15 Protecting the financial interests of the EU. The role of AFCOS and EPPO <i>Dr Andon Tashukov</i> , Case Analyst EPPO, Former Legal Advisor, AFCOS, Ministry of interior, Bulgaria <ul style="list-style-type: none"> • PIF Directive, AMLD, Whistleblowers, New direction on Corruption • Role of AFCOS and EPPO | 16.15 Role of Member States Auditors in Fraud prevention and detection: OLAF handbook <i>Dermot Byrne</i> |
| 16.45 Break-out rooms on innovative methods to combat fraud <i>Dr Andon Tashukov and Marco Lopriore</i> | 16.45 Modus operandi on investigations and cooperation with judicial authorities <i>Dr Andon Tashukov</i> <ul style="list-style-type: none"> • Modus operandi: administrative and criminal investigations • Cooperation with the Supreme Prosecutor's office, regional and district prosecutors, police • Case study of fraud |
| 17.15 Cooperation with OLAF. Reporting of irregularities <i>Dr Andon Tashukov</i> <ul style="list-style-type: none"> • Cooperation between national authorities and OLAF • PACA and primary findings • Reporting of irregularities/PACA and gaps in reporting | 17.30 End of the day |
| 17.45 End of the day | |




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| WEDNESDAY 7 February 2024 | | THURSDAY 8 February 2024 | |
|---------------------------|--|--------------------------|--|
| 13.45 | Access of participants to the Zoom online platform | 14.00 | Access of participants to the Zoom online platform |
| 14.00 | Q&A session with OLAF Chaired by Marco Lopriore | 14.10 | Review of Day 3 Marco Lopriore |
| 14.20 | Fraud Risk Management, processes and coverage Jo Kremers, former senior audit manager Audit Authority, Central Audit Services, Lecturer for the National Academy for Finance and Economics of The Ministry of Finance, The Netherlands (NL) <ul style="list-style-type: none"> Multiple Choice Questions polling: A warming up session, to test and to refresh your knowledge The Anti-Fraud Cycle (AFC) and the Management control Systems (MCS), special attention for Deterrence The Fraud Risk Assessment (FRSA): the tool Break-out rooms on real live cases and plenary assessment | 14.15 | Improving National approach to tackling fraud: the Croatian system Marina Mandac, Head of Department for Methodology, Service for Support to Audit Processes, Sector for Management of Horizontal Processes, Agency for Audit of European Union Programmes Implementation System (Croatian Audit Authority) <ul style="list-style-type: none"> Croatian framework for fraud prevention and detection Fraud patterns/tools used in Croatia Gap analysis report in fraud prevention Prevention of Conflict of interest |
| 15.30 | Virtual coffee break | 15.45 | Virtual Coffee break |
| 15.50 | Improving frameworks against fraud & corruption Jo Kremers <ul style="list-style-type: none"> The Frame for successful combating fraud and corruption in ESI Funds The Fraud symbols, how to make use of these to give follow up to those symbols Break out rooms on real live cases and plenary assessment | 16.00 | Key requirements and assessing MCS Jo Kremers <ul style="list-style-type: none"> Innovation in KR2, KR4, KR 7 and KR15 in general and in specific for combating fraud & corruption Data analytics, very effective, behind desk by use of the most important instruments (Meta data) Break-out rooms on real live cases (participants will need their laptops or tablets) : using VIES and OSINT, plagiarism |
| 16.50 | Specific challenges in preventing fraud Marco Lopriore <ul style="list-style-type: none"> Reviewing your eligibility rules, Simplified Cost Options ESF Challenges Double funding with RRF funds | 17.15 | Q&A session with DG EMPL on ARACHNE Chaired by Marco Lopriore |
| 17.30 | End of the day | 17.30 | End of the online course |

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Needs of the February group!



- Recent developments at the EU level
- Be equipped with the necessary tools to combat fraud & corruption
- Anti-Fraud Strategy, Digital forensics, OLAF-reporting
- Innovative new methods to prevent fraud
- How to deal with suspicion of fraud ahead of granting a project/subsidy
- Use of ARACHNE
- How to detect double funding
- Conflict of interest

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Preparation of your 2021-2027 programmes Annex D – Fraud prevention Country Report 2019



| Member State | Comment on Fraud & corruption |
|--|--|
| BE, DK, DE, EE, LT, PL, AT, SE, FI, NL, LU, IE | No comment |
| SK, FR, RO, MT, HE, LV, HR, HU, CZ, PT, BU, IT, ES | Improved and more efficient measures to prevent and address conflict of interest, fraud and corruption |
| HE | Integration of the General Secretariat for Anti-Corruption in the Cohesion Funds' management system |

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| FAC Strengths + | FAC Gaps - |
|---|---|
| Obligation to publish list of beneficiaries art 49.3 CPR | No obligation to disclose list of beneficiaries/operations in RRF (with REPowerEU Regulation we now have a list of first 100) |
| Annex XVII CPR: collection data (Beneficial owners UBO also of contractors, info on subcontractors first level >50 000 EUR) | Patchy implementation of AMLD Directive |
| KR 7 Anti fraud Annex XI of CPR |But it is not an enabling (ENC) condition |
| Reporting irregularities Annex XII of CPR | No IMS irregularity reporting obligations in RRF facility |
| ARACHNE | Not mandatory/Not used in all MS |
| EU Rule of law regulation/financial corrections | Recovery of funds by MS |
| EDES system | Only for direct and indirect but will be extended to shared mgt |
| EPPO | Enhanced cooperation: not all MS Staffing/HR EPPO/OLAF |

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The screenshot shows the homepage of the Anti-Fraud Knowledge Centre. At the top, there is a blue header with the European Commission logo. Below the header, the title "Anti fraud resources" is displayed. A list item contains the URL https://ec.europa.eu/antifraud-knowledge-centre/index_en. The main content area features the "Anti-Fraud Knowledge Centre" navigation bar with links: Home, Video modules, Library, Useful tools, Definitions & Glossary, Guidance & Legislation, and Tests. Below the navigation bar, a banner for the "EU Funds Anti-Fraud Knowledge & Resource Centre" is shown, with the tagline "Prevent and Detect Fraud in EU Funds". The footer includes logos for EIPA (European Institute of Public Administration) and CPVA (Central project management agency).

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The slide is a "Thank you!" message. It features a blue header with the European Commission logo. The main content area has a large yellow "Thank you!" text, followed by the name "Marco Lopriore" in blue, and the email address m.lopriore@eipa.eu in teal. The footer includes logos for EIPA and CPVA, along with a disclaimer: "The training has been organised by EIPA and CPVA under the Framework Contract Nr 2023CE160AT004. The opinions expressed are those of the contractor only and do not represent the EC's official position."

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