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COMMISSION STAFF WORKING PAPER

Implementation of Article 325 by the Member States in 2012

Accompanying the document

**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND
THE COUNCIL**

**Protection for the European Union's financial interests - Fight against fraud
Annual Report 2012**

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1. INTRODUCTION

Article 325(5) of the TFEU (ex article 280 of the EC Treaty) requires the Commission, in cooperation with the Member States, to submit a report each year to the European Parliament and the Council on the measures taken to implement that Article. The Commission bases the part of the report relating to the Member States on the answers to the "Article 325" questionnaire, as agreed upon with them within COCOLAF and adapted each year in the light of past experience so as to facilitate the monitoring of anti-fraud measures.

Consequently, each year, the Commission draws up a report in cooperation with the Member States on the measures taken to implement this obligation, according to article 325 of the Treaty on the Functioning of the European Union (TFEU). This report is addressed to the European Parliament and the Council and it is published.

The Commission report is drafted on the basis of the Member States' answers to the "Article 325" questionnaire sent by the Commission to the Member States. The present questionnaire covers the period from 1 January to 31 December 2012.

This document lists all the answers of Member States to the 2012 questionnaire.

Over time the report had become more and more voluminous. Both the Council and the European Parliament were concerned that its size was increasing and the fact that the document is annual, horizontal and multisectoral hampered a detailed assessment of all the aspects of the protection of the EU's financial interests by the Member States. Since 2003, the Commission has therefore applied a new approach. After the traditional question asking Member States to report on new measures taken in 2012, the questionnaire focuses on one **major theme**. The aim is to gather information on a particular topic which goes beyond the measures taken in the course of a calendar year, thereby allowing a more detailed analysis of that topic. The topic changes from year to year.

As in the previous years, the **first part of the questionnaire** asks the Member States to present the **main measures that give effect to Article 325**, i.e. measures to combat fraud and all illegal activities affecting the financial interests of the EU. This part is structured the same way as the 2011 questionnaire. Member States are invited to describe two or three "key" measures taken in the year 2012 in order to implement Article 325 of the Treaty.

The **second set of questions** concerns the controls to combat irregularities and fraud against the financial interests of the EU in the area of agriculture.

2. SUMMARY OF MEMBER STATES' CONTRIBUTIONS

2.1. Key developments concerning the implementation of Article 325 of the Treaty on The Functioning of the European Union (TFEU)

All Member States reported their main legislative and administrative measures giving effect to Article 325, i.e. measures to combat fraud and illegal activities affecting the financial interests of the EU. These measures related to both horizontal and specific fields in the area of Common Agriculture Policy, cohesion policy and the customs area.

The administrative measures reported by the Member States indicated that many of them take an approach of reorganising¹ and strengthening the monitoring by Managing Authorities, Paying Agencies, bodies and relevant services², strengthening financial audit³ and updating guidelines or methodology manuals⁴. Only a few of them sought to introduce new cross-cutting measures, or to reinforce the existing ones, with the aim of improved collaboration between competent authorities, complemented with a high density of controls⁵ or cooperate strategically with OLAF in preventing fraud, corruption and combatting irregular behaviour⁶. A few Member States reported specific administrative measures: In the United Kingdom (Wales), in the 2012 Welsh Grant Project focused on enhanced training of grant managers, promotion of risk awareness and identification of suspicious invoices and grant claims, Denmark implemented a secure digital signature, used for applications to the single farm payment scheme, for all citizens and undertakings used in contacts with public authorities.

The legislative measures reported by the Member States in general indicate their intention to ensure the proper use of funds, precautionary measures have been taken to promote the more effective distribution of resources and ensure that funds are used in a lawful and transparent way. Where Member States reported taking cross sectoral measures, these mainly involved revisions of existing acts, which related to various areas. A number of Member States reported that they revised Public Procurement Acts⁷ or clarified a relevant offence: For Ireland, false declaration under an EU agriculture support scheme; Spain on rules governing tax offences; Hungary, provision of false data when completing a tax return; Latvia - Criminal Procedure Act entitling supervisory or monitoring bodies to challenge a decision not to initiate criminal proceedings; Slovakia - tightened penalties for committing significant and large scale tax offences.) Some Member States reported measures concerning the entire administration of agricultural aid⁸. Member States also reported legislative measures on procedures for recovering unduly paid amounts, such as clarification of the legal framework, simplification and improvements of the recovery procedure or revision of the guidelines in a process.⁹ France introduced detailed rules on mutual assistance for international recovery of financial claims concerning EAGF, EAFRD and Common Market Organisation in Sugar.

¹ Belgium (Wallonia), Bulgaria (reorganisation within an agency or in the rules of control applied), Lithuania, Sweden.

² Belgium (Wallonia), Bulgaria, Estonia, Spain, Lithuania.

³ Belgium (Wallonia) – following EC recommendation, Germany.

⁴ Bulgaria – manuals on internal rules on administering and following up irregularities and fraud, Czech Republic – guidelines including a new procedure for handling suspected intentional breaches, Lithuania – methodological recommendations for identification and investigation of irregularities, Luxembourg – changes to the user guide regarding the ESF management and control system, Latvia – updated guidelines for detection and reporting irregularities, Poland – supplemented guidelines on the use of technical assistance, Romania – Code of Conduct for the staff involved in managing programmes financed from non-reimbursable EU funds, Sweden – revision of guidelines for irregularities, Slovakia – methodological guidance for MA's procedures.

⁵ Belgium, Denmark, Germany, Ireland, Italy, United Kingdom (Scotland and England).

⁶ Italy – on June 2012 signed a new Technical Memorandum of Understanding governing cooperation between the Guardia di Finanza and OLAF, replacing an old memorandum signed in 1996.

⁷ Bulgaria, Czech Republic, Latvia, Poland.

⁸ Belgium (Wallonia), Czech Republic and Slovakia.

⁹ Belgium, Czech Republic, Slovenia and Sweden.

Latvia introduced cross-cutting amendments to the Criminal Procedure Act and Public procurement Act which enable certain improvements in the criminal proceedings.

In 2012 Germany, Luxembourg¹⁰, Austria, United Kingdom (Scotland and England) did not introduce new legislative measures.

Member States' replies show that both administrative and legislative measures adopted in the year 2012 vary in terms of scope and topic(s) covered, however more complex measures were developed in countries that are more successful in their fight against fraud.

2.2. Qualitative evaluation: Improvements in the financial control and risk management system in order to prevent fraud against the EU financial interest in the area of agriculture

2.2.1. Measures taken in the period 2011-2012 which have substantially contributed to better prevention of cases of suspected fraud in the area of the agriculture or/and improvements in the risk management system.

All the Member States described either legislative or administrative measures that they have taken in the period 2011-2012 which in the area of Agricultural Funds have substantially contributed to better prevention of suspected fraud cases and improvements in the risk management system.

Regarding improvements in the area of financial control, Member States gave varied answers, which reflects differences in their national systems for combating fraud and irregularities. The replies show that four Member States¹¹ are still improving and developing their national legislative framework as regards the concept of irregularity, their administrative procedures in place, prevention, detection and/or prosecution of fraud. Several Member States¹² reported adopting a clearer definition of the offences of fraud and sometimes the investigative procedures related to these offences.

A number of Member States¹³ reported improvements in their financial control due to revision of national legislation and procedures and updating practices in relation to supporting schemes (rural development policy, direct supporting schemes and fisheries), in particular on eligibility of expenditure, audits, financial corrections, and procedures of recovery.

Poland introduced better rules under the scheme for the common organisation of the fruit and vegetables market aiming at eliminating cases where beneficiaries often inflate transaction prices above the market value when making a new investment (for example purchasing machinery and other equipment).

Regarding on-the spot checks in areas more prone to fraud, improvements or better targeted checks as a result of risk assessment have been reported for EAFRD in the Less Favoured

¹⁰ Luxembourg did not introduce any kind of legislative or administrative measures to combat fraud.

¹¹ Bulgaria (specifically as a result of experience with the implementation of the Rural Development Programme), Lithuania, Slovenia and Romania.

¹² Spain, Ireland, Italy, Hungary, Latvia, Slovakia.

¹³ Denmark, Ireland, Greece, Spain, Italy, Hungary, Latvia and Cyprus.

Areas (LFA) by Poland¹⁴ and young farmers' schemes¹⁵ as well as in the certification procedure¹⁶ due to stricter controls.

Seven Member States¹⁷ reported easier cross-checking as a result of improvements in their national registers in terms of better management of data, mergers with other databases or new features, such as introducing new accounting applications.

Five Member States¹⁸ reported improvements in their risk management system due to improvements in organisational structure, internal control systems and guidelines on checks or introduction of new risk analysis for the prevention of serious and organised tax fraud.

A number of Member States updated their guidelines and manuals¹⁹ regarding the measures mentioned above and disseminated the information to the staff concerned. A few Member States²⁰ reported substantial organisational changes. Denmark's reply described the initiation of successful inter-agency cooperation, resulting in the identification of 200 cases of a possible infringement of the EU cross-compliance rules.

2.2.2. Description of the outcome of the measures taken in relation to prevention of suspected fraud cases and recovery of misused EU funds

In terms of effectiveness and efficiency, most Member States²¹ reported, that new legislative or administrative measures introduced had led to better results in terms of timely detection, fewer undue payments, more irregularities detected before payment, decreased number of irregularities with financial impact, improved administration of irregularities at national level or higher degrees of accepted eligible expenditures. Some Member States²² pointed to fewer on-the spot checks, including better use of resources due to new risk analyses. Most Member States²³ reported strengthened endeavours had ensured the reliability and consistency of financial reporting.

¹⁴ The LFA scheme is part of Axis 2 of the Rural Development Policy (RDP). RDP for 2007-2013 includes a significant evolution of the LFA support scheme. The implementation of the LFA scheme had been subject to serious concerns from the European Court of Auditors in 2003 (European Court of Auditors (2003), Special Report No 4/2003 - OJ C 151, 27.6.2003). The Court recommended a review of the existing classification of LFAs as well as an overall evaluation of the aid scheme. The new classification system is likely to be in place in 2014.

¹⁵ The support of young farmers is a scheme in both pillars of Common Agriculture Policy. Better targeted checks were reported Hungary and Poland.

¹⁶ Greece and Lithuania.

¹⁷ Belgium (federal level and Wallonia) – introduction of an accounting application, Ireland, Italy, Hungary, Malta (accounting), Spain, United Kingdom (Scotland).

¹⁸ Belgium (Wallonia), Estonia, Ireland, Spain and Lithuania.

¹⁹ Bulgaria, Czech Republic, Estonia, Greece, Spain, Latvia, Poland, Sweden.

²⁰ Denmark, Malta, Romania and United Kingdom (Scotland).

²¹ Belgium, Bulgaria, Czech Republic, Greece, Spain, Italy, Cyprus, Latvia, Lithuania, Hungary, Austria, Poland, Romania, Slovakia, Slovenia and United Kingdom.

²² Better use of human resources: Denmark and France; decrease in the number of checks: Belgium and Spain.

²³ Belgium, Czech Republic, Estonia, Greece, Spain, Italy, Cyprus, Latvia, Malta, Austria, Poland, Portugal, United Kingdom.

2.2.3. *Use of new control and investigation strategies in order to reduce the risk of fraud and to better detect cases of fraud in the spending of the Agriculture funds*

Based on lessons learnt from findings of the administrative investigations undertaken in the period 2011-2012, the Member States put in place new strategies in order to reduce the risk of fraud and to better detect cases of suspected fraud in agriculture funds. The majority of the Member States²⁴ reported that they were using one or more of the following: national strategies, regional strategies or "type of operation" for risk mitigation and better prevention and detection of fraud in the spending of agriculture funds. The rest of the Member States²⁵ were satisfied with the existing situation and felt no need to introduce new strategies to reduce the risk of fraud or did not reply to the question.²⁶

The national and regional strategies included increasing the number of quality checks, cross-checks and enhanced administrative controls regarding both the European Agricultural and Guarantee Fund (EAGF) and the European Agricultural Fund for Rural development (EAFRD), targeted actions to increase the effectiveness of the spot checks on beneficiaries of agricultural funds (including development of a new risk analysis system), strategies based on a particular type of operation or simply actions aimed at improving the overall efficiency of checks on the use of EU funds co-financed through agricultural instruments.

The most frequent aspects of national strategies reported by the Member States are rapid exchange of information and cooperation, complemented by application of the specified risk analysis methodology used for the controls. On the other hand the most relevant aspects of the regional strategies reported by the Member States are regular reviews, updates of the management and control systems and targeted actions or extraordinary random on-the spot-checks.

The use of 'Types of operations' strategies reported by the Member States aimed at reducing and preventing fraud in the area of customs and in some aid schemes. The United Kingdom (Scotland) for example, in consequence of an altered risk modelling approach, increased checks on higher value cases and more novel project-types, subsidised by EAFRD.

Estonia introduced a new pilot project to identify risks of fraud in the measure "Investments to develop micro-enterprises in the agricultural sector" with the aim to increase the number of automatic checks. The results will be used by Estonia as input information in the new programming period. Denmark reported that the control authority intensified checks on inconsistencies and at the same time included a number of indicators in the risk analysis targeted on the use of commercial fertiliser. Additionally intensified collaboration with Danish tax and customs authority together with national controls, helped to identify more farmers who purchased illegal fertiliser.

Member States mostly reported strategies covering the following economic sectors, subject to a higher risk of irregularity or fraud: aid schemes for fruit and vegetables, rural development,

²⁴ Belgium, Bulgaria, Denmark, Germany, Estonia, Ireland, Greece, Spain, France, Italy, Cyprus, Hungary, Netherlands, Austria, Slovakia, Portugal, Romania.

²⁵ Lithuania, Poland, Sweden, United Kingdom.

²⁶ Czech Republic, Luxembourg, Finland.

the wine sector and single farm payments. Investigation strategies also took into account activities not directly linked to agriculture, such as publicity, traceability, subcontracting. In terms of programme/project structure aid relating to investments that require keeping particular commitments or involve early payment or other hidden potentially fraudulent areas were particularly targeted.

2.2.4. Use of fraud indicators

All the Member States²⁷ replied about the use of general and specific indicators during their risk analysis. Most of them²⁸ use both *general indicators*, including the categories of irregularities, operations, modus operandi, economic sectors or geographical areas, and *specific indicators*, such as measures/projects, transactions and beneficiaries.

In addition, almost all Member States declared that they also make use of their own specific indicators based on, the identity of beneficiaries, transparency in procedures, changes in the amount of aid as compared to the previous marketing year, a beneficiary's history of submitting false or suspect data or attempting to conceal information in a previous financial year.

Many Member States²⁹ reported that they carry out evaluations of individual 'direct area payment scheme'; The United Kingdom reported that it verifies and assesses the actual implementation of projects. The United Kingdom makes a detailed financial and technical appraisal of applicants for socio-economic schemes prior to approval, then site visits are used to verify whether the project is being carried out. Slovenia introduced an approach, based on a publically accessible web application monitoring public institutions' expenditure on goods and services, and thereby increasing transparency for all data on costs. Such measure will have a preventive effect. Regarding the on-the-spot checks, most Member States³⁰ consider factors specific to the particular conditions and objectives of the scheme. The risk factors to assess include new applicants, size of the grant and size of landholding (especially in cases when there is a major increase), the complexity of the project, its history of irregularities, alerts from mutually connected databases and also the experience of the implementing body.

2.2.5. Cost benefit analysis when conducting anti-fraud investigations

Many Member States³¹ reported that they do not apply any kind of cost benefit analysis when conducting anti-fraud investigations. Other Member States or regions apply it where appropriate, for example during the set up of annual investigative priorities³², based on a consultation with their Department of Justice³³, in known risk sectors³⁴ in different sectors³⁵.

²⁷ Except Luxembourg.

²⁸ Bulgaria, Greece, Spain, France, Italy, Cyprus, Latvia, Lithuania, Hungary, Austria, Poland, Romania, Slovakia, Sweden.

²⁹ Bulgaria, Czech Republic, Denmark, Ireland, Greece, Spain, France, Italy, Latvia, Hungary, Austria, Poland, Portugal, Romania, Slovakia, United Kingdom.

³⁰ Bulgaria, Czech Republic, Denmark, Estonia, Ireland, Greece, Spain, France, Italy, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Portugal, Romania, Slovakia, Finland, United Kingdom.

³¹ Belgium, Bulgaria, Denmark, Estonia, Spain, Finland, Ireland, Cyprus, Hungary, Austria, Poland, Slovenia and Slovakia.

³² Luxembourg and Romania.

³³ Netherlands.

³⁴ Germany.

In Greece cost benefit analysis is based on compliance with deadlines and quality obligations arising from Council Regulation (EC) No 485/2008. The Czech Republic, Greece, Spain, Luxembourg, Portugal and Romania use a financial risk threshold. Lithuania consider costs incurred for implementing the project. In England and Wales the value and cost of pursuing, a potential offence, encompassing potential alternative penalties and the possibility of improving regulation through the lessons learnt are all considered. Only the Czech Republic, Greece, Spain, Lithuania and Romania replied that they apply public interest³⁶ as a criterion during the cost benefit analysis. Latvia considers the possibility of a link with criminal offences by civil servants.

Romania reported applying sample-based ex-ante and ex-post checks, carried out according to risk analysis. Human resources indicator are used in France - days and officers are counted for the ex-post EAGF checks carried out by customs. Spain and Slovenia simply investigate all suspicions or allegations of fraud.³⁷

The diversity of these answers shows divergent risk analysis both in terms of the methods used and the conclusions drawn.

2.2.6. Has your Member State administration adopted guidelines to distinguish between fraud and irregularities?

Most Member States³⁸ adopted guidelines to distinguish between fraud and other irregularities and organised internal staff training to clarify the distinction. Belgium, Austria and Poland clarified that they have not adopted such guidelines because the existing regulations and procedures are sufficient to allow distinctions to be made.

Ireland and Austria emphasised the role of national procedure whereby for a fraud to be established, intent to deceive must be proven in a court of law.

2.2.7. How often do you audit the reporting of fraudulent irregularities to OLAF?

Audits of the reporting of fraudulent irregularities to OLAF are conducted by most Member States, either on an annual basis³⁹, bi-annual basis⁴⁰ or more frequently than bi-annually⁴¹. Luxembourg, Netherlands, Austria and Romania reported that they have never audited the reporting of fraudulent irregularities to OLAF.

³⁵ Italy.

³⁶ Beyond the costs and benefits associated with a particular case it is in the public interest to investigate and prosecute a fraud because not doing so could lead to a decrease in the public's compliance with the law.

³⁷ Most Paying Agencies in Spain and Agency for Agricultural Markets and Rural Development in Slovenia.

³⁸ Belgium (Federal BIRB and Wallonia), Bulgaria, Estonia, Greece, Spain, France, Italy, Cyprus, Latvia, Hungary, Netherlands, Portugal Romania, Slovenia, Slovakia, United Kingdom (England and Wales).

³⁹ Belgium (certification audit by Bureau d'Intervention et de Restitution Belge, BIRB), Hungary, Slovakia, Spain, Finland, United Kingdom (via Coordinating Body).

⁴⁰ Belgium (debriefing after each OLAF meeting by BIRB), Estonia and Slovenia.

⁴¹ Greece (Ministry of Rural development and Food), France (at time of quarterly reports to OLAF), Italy, Cyprus, Latvia, Lithuania, Poland.

2.2.8. *How often trainings have been given to staff dealing with reporting of fraudulent irregularities to OLAF?*

Most Member States provide training on reporting of fraudulent irregularities to OLAF once per year or less frequently.⁴²

2.2.9. *At what moment does the Member States report cases of fraudulent irregularities and/or other irregularities to OLAF*

In terms of implementation of the reporting provisions, many Member States reported adopting guidelines to distinguish between fraud and other irregularities and organised staff training to clarify the distinction. Some Member States stated that they have not adopted such guidelines because the existing regulations and procedures are sufficient to allow distinctions to be made.

Most Member States⁴³ report cases of fraudulent irregularities at the first detection, whenever the national authority detects the irregularity and reports it to the judiciary or within two months from the end of each quarter in accordance with Regulation (EC) N°1848/2006.

Fifteen of the above mentioned Member States⁴⁴ also confirmed that they include the classification "suspected fraud" in a report only after the law enforcement authorities have been informed.

Other Member States⁴⁵ declared reporting at the start of their administrative recovery procedures.

Bulgaria and Greece reported fraudulent irregularities at the start of judicial proceedings; Ireland, Luxembourg and Austria do so only after sentencing by the Court of First Instance.

The German authorities emphasised that a case would be submitted before becoming time-barred⁴⁶, whether or not this might affect the investigation. Italy answered that they report during the quarter in question, other countries have not clarified their practices on this issue.

Most Member States⁴⁷ reported irregularities other than fraudulent, at first detection or within two months from the end of each quarter in the framework of Regulation (EC) N° 1848/2006.

Many Member States⁴⁸ also reported at the start of the administrative recovery procedure, i.e. whenever the competent authority reports the violation to the beneficiary and initiates the administrative procedure for recovery of the funds. Only Austria and Finland report at the end of the administrative proceeding for recovery.

⁴² Austria reported that they do not organise any specific training.

⁴³ Belgium, Bulgaria, Czech Republic, Denmark, Estonia, France, Italy, Latvia, Lithuania, Hungary, Netherlands, Austria, Poland, Portugal, Romania, Slovakia, Finland and Sweden.

⁴⁴ Belgium, Bulgaria, Czech Republic, Denmark, Estonia, France, Italy, Latvia, Hungary, Netherlands, Austria, Poland, Portugal, Slovakia, Sweden.

⁴⁵ Belgium (BIRB), Estonia, Italy, Slovenia and Finland.

⁴⁶ in accordance with the Handlbauer ECJ judgment, Case C-278/02, [2004] ECR I-6171.

⁴⁷ Belgium (based on a quarterly statement - PA for Wallonia), Germany, France, Italy, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia, Sweden and Cyprus.

⁴⁸ Austria (BMLFUW), Belgium, Bulgaria, Czech Republic, Denmark, Germany, Estonia, Greece, Luxembourg, Netherlands (after the control or inspection of a preliminary administrative report), Slovenia and Spain.

Many Member States indicated that the same procedures used for reporting in the agriculture sector are also being applied for reporting under the regulations applicable for cohesion policy, fisheries and Traditional Own Resources. However a number of Member States⁴⁹ do not apply the same procedures. Others⁵⁰ apply them for Regulations (EC) N° 1848/2006 and 498/2007, where the Ministry of Agriculture bears responsibility, whereas for Regulations 1828/2006, 1681/94 and 1831/94, the reporting is done via different bodies. Latvia for example declared that decisions on reporting are taken at quarterly meetings on irregularities. Spain responded that reporting takes place after primary administrative or judicial findings. Some did not clarify their reporting practices in this area.

The answers received regarding practices of reporting in the framework of Regulation (EC) N° 1848/2006 show that these differ not only from Member State to Member State, but also depending on the body involved. As a result, it has been confirmed that different practices occur not only in federal countries, but also within and/or between policy areas such as Agriculture, Fisheries or Cohesion policy.

2.3. Statistical elements

2.3.1. Performed financial checks (ex-ante, ex-post), administrative anti-fraud checks and criminal investigations in Agriculture area (EAGF, EAFRD and SAPARD) in years (2011, 2012)

Most Member States reported on the *total number of checks foreseen by EU provisions*. From the set of data it can be concluded that Poland conduct by far the most checks with more than 2 million, followed by Germany with more than half a million, then Hungary and the UK. The large difference between Poland and Germany can be explained by the fact that Poland included in their checks the 100 % on-the-desk checks which are not supposed to be reported as a part of this exercise.

Nevertheless, it is interesting to assess the numbers of checks against the level of funds allocated.⁵¹ The biggest beneficiary is traditionally France (EUR 9.5 billion), followed by Germany (EUR 6.7 billion), Spain (EUR 6.67 billion), Italy (EUR 6.1 billion) and Poland (EUR 4.9 billion).

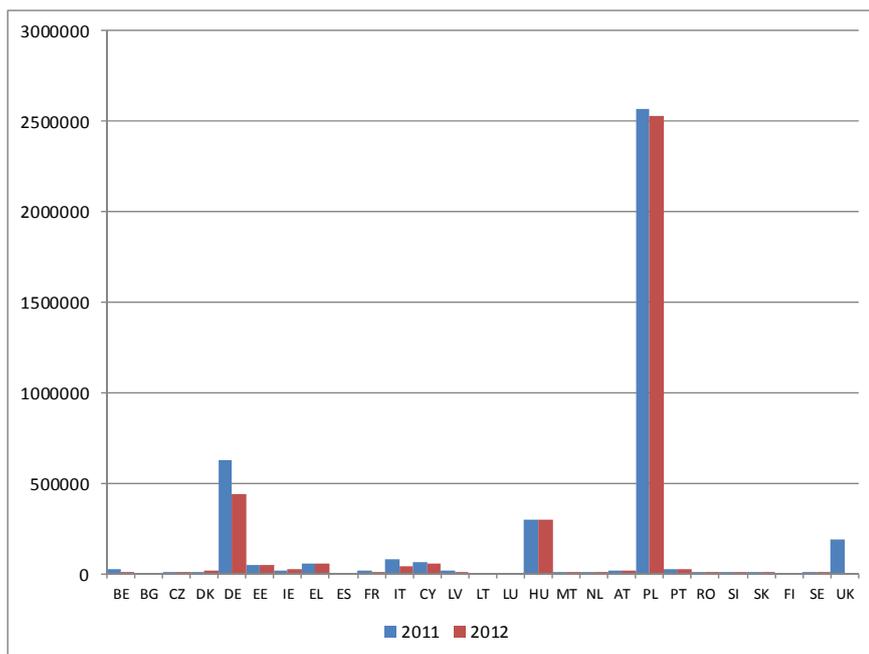
⁴⁹ Belgium, Denmark, Germany, Estonia, Ireland, Spain, Latvia, Luxembourg and Netherlands.

⁵⁰ Latvia, Luxembourg and Netherlands.

⁵¹ Total expenditures per 2012 and Member State (in EUR).

Total number of checks foreseen by EU provisions

| MS | 2011 | 2012 |
|----|---------|---------|
| BE | 24074 | 698 |
| BG | N/A | N/A |
| CZ | 11161 | 11060 |
| DK | 14469 | 18663 |
| DE | 626631 | 439561 |
| EE | 50340 | 49734 |
| IE | 22374 | 23000 |
| EL | 58813 | 56411 |
| ES | N/A | N/A |
| FR | 19808 | 14240 |
| IT | 80698 | 43128 |
| CY | 64066 | 58779 |
| LV | 17019 | 13330 |
| LT | 0 | 0 |
| LU | 0 | 0 |
| HU | 301033 | 301510 |
| MT | 137 | 73 |
| NL | 6780 | 6063 |
| AT | 18516 | 18013 |
| PL | 2569172 | 2527621 |
| PT | 26317 | 24655 |
| RO | 2006 | 1036 |
| SI | 10066 | 8140 |
| SK | 21 | 12 |
| FI | N/A | N/A |
| SE | 12757 | 10013 |
| UK | 189189 | N/A |



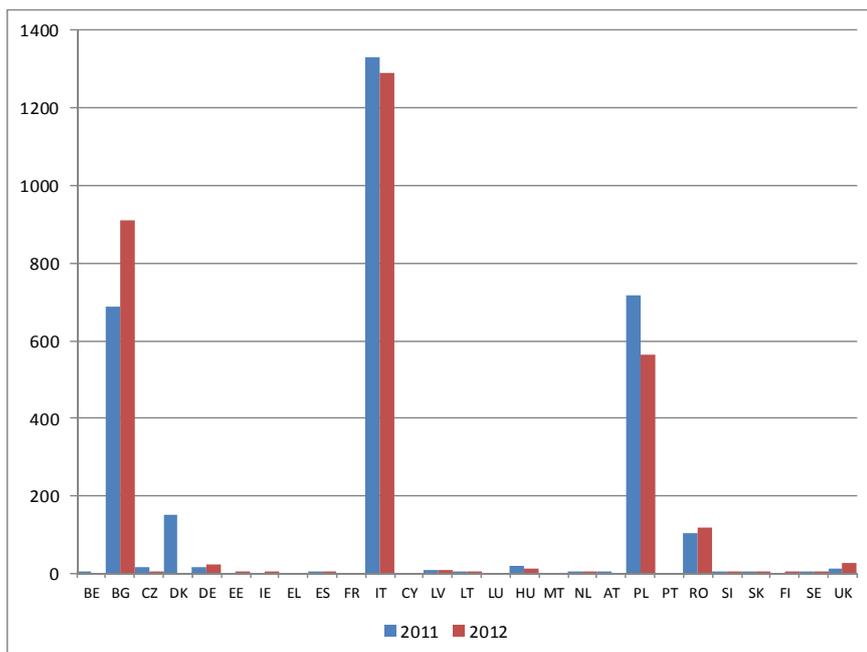
Nevertheless, the information provided by almost half of the Member States, concerning the *number of administrative anti-fraud checks based on national law* is not sufficient or includes both, EU and national provisions, this impedes analysis and comparison.

Similarly on the *total number of administrative procedures launched for establishment of fraud* the data set is insufficient or not always comparable, however on the basis of the information submitted Poland reported the highest number of checks.

Data submitted by a slight majority of the Member States on the *number of anti-fraud criminal investigations launched* show that Italy, Bulgaria, Poland, Romania and Denmark launched the highest number of anti-fraud investigations.

Total number of anti-fraud criminal investigations launched

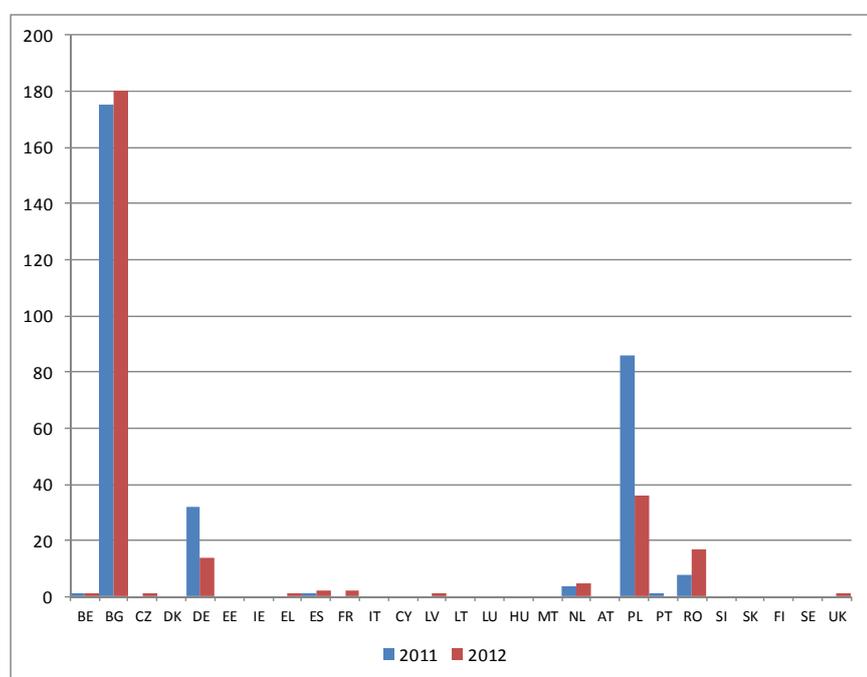
| MS | 2011 | 2012 |
|----|------|------|
| BE | 1 | N/A |
| BG | 689 | 909 |
| CZ | 18 | 5 |
| DK | 153 | N/A |
| DE | 18 | 25 |
| EE | N/A | 7 |
| IE | N/A | N/A |
| EL | N/A | N/A |
| ES | 1 | 5 |
| FR | N/A | N/A |
| IT | 1330 | 1289 |
| CY | N/A | N/A |
| LV | N/A | N/A |
| LT | 6 | 5 |
| LU | N/A | N/A |
| HU | 21 | 11 |
| MT | N/A | N/A |
| NL | 4 | 5 |
| AT | 6 | N/A |
| PL | 718 | 562 |
| PT | N/A | N/A |
| RO | 104 | 117 |
| SI | 5 | 2 |
| SK | 3 | 5 |
| FI | N/A | 1 |
| SE | 3 | 5 |
| UK | N/A | N/A |



However, the data on the *number of finalised criminal proceedings with the court decision (guilty or not guilty)* provided by Member States implies that the Member States are not monitoring the results of criminal investigations thoroughly and do not keep their own statistics on fraud possibly because so few cases have been brought to court.

The number of finalised criminal proceedings with the court decision (guilty or not guilty)

| MS | 2011 | 2012 |
|----|------|------|
| BE | 1 | 1 |
| BG | 175 | 180 |
| CZ | N/A | 1 |
| DK | N/A | N/A |
| DE | 32 | 14 |
| EE | 0 | 0 |
| IE | N/A | N/A |
| EL | N/A | 1 |
| ES | 1 | 2 |
| FR | N/A | 2 |
| IT | N/A | N/A |
| CY | N/A | N/A |
| LV | 0 | 1 |
| LT | 0 | 0 |
| LU | 0 | 0 |
| HU | N/A | N/A |
| MT | 0 | 0 |
| NL | 4 | 5 |
| AT | 0 | 0 |
| PL | 86 | 36 |
| PT | 1 | 0 |
| RO | 8 | 17 |
| SI | N/A | N/A |
| SK | 0 | 0 |
| FI | 0 | 0 |
| SE | 0 | 0 |
| UK | 0 | 1 |



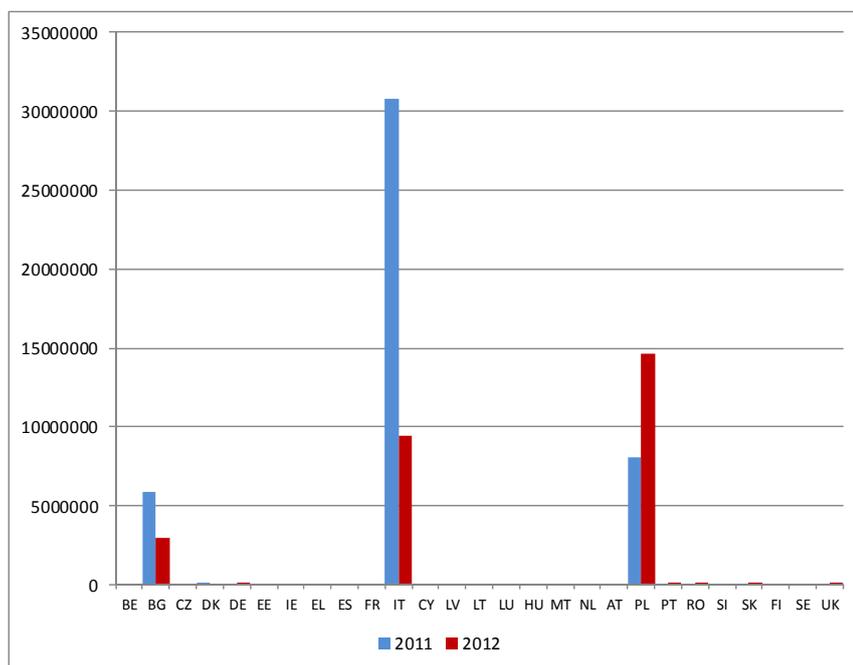
2.3.2. Amounts recovered in relation to anti-fraud checks and investigations related to the area of Agriculture (EAGF, EAFRD and SAPARD) in years (2011, 2012)

Only 8 Member States provided data on the amounts recovered in EUR related to fraud following administrative anti-fraud checks (excluding financial penalties and interests). However it can be noted that of the Member States which submitted the data for the years 2011 and 2012, Poland is on top with EUR 73,599,367 recovered in total, followed by Italy with EUR 23,799,994 and Romania with EUR 14,215,047.

Concerning amounts recovered in relation to criminal investigations (excluding financial penalties and interests) the majority of Member States did not provide any data or simply the data does not exist. The same applies to the amounts of financial penalties in relation to criminal investigations.

Amounts recovered in relation to criminal investigations in EUR (excluding financial penalties and interests)

| MS | 2011 | 2012 |
|----|----------|----------|
| BE | N/A | N/A |
| BG | 5918011 | 2960656 |
| CZ | N/A | N/A |
| DK | 57952 | N/A |
| DE | N/A | 44894 |
| EE | 0 | 0 |
| IE | N/A | N/A |
| EL | N/A | N/A |
| ES | N/A | N/A |
| FR | N/A | N/A |
| IT | 30799638 | 9441324 |
| CY | 0 | 0 |
| LV | N/A | N/A |
| LT | 0 | 0 |
| LU | 0 | 0 |
| HU | N/A | N/A |
| MT | 0 | 0 |
| NL | N/A | N/A |
| AT | 0 | 0 |
| PL | 8078644 | 14626784 |
| PT | 0 | 10000 |
| RO | N/A | 49671 |
| SI | N/A | N/A |
| SK | 0 | 63800 |
| FI | 0 | 0 |
| SE | 0 | 0 |
| UK | N/A | 71696 |

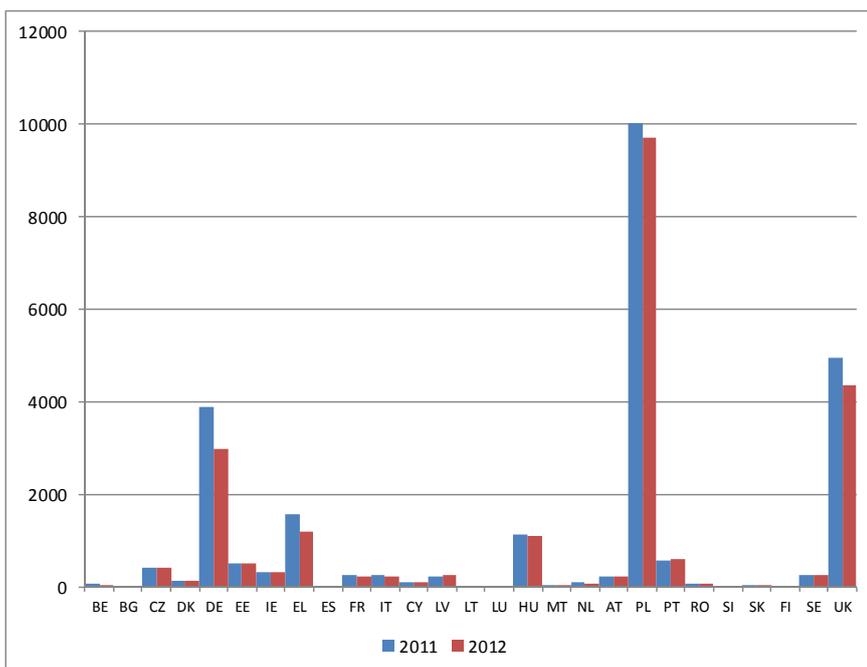


2.3.3. Personnel assigned and involved in anti-fraud investigations

The set of information provided by Member States gives a useful but incomplete picture of the personnel assigned to these tasks throughout the different Member States. The highest total number of personnel assigned to EU checks foreseen by EU provisions is in Poland, followed by Germany.

Total number of personnel assigned to EU checks foreseen by EU provisions

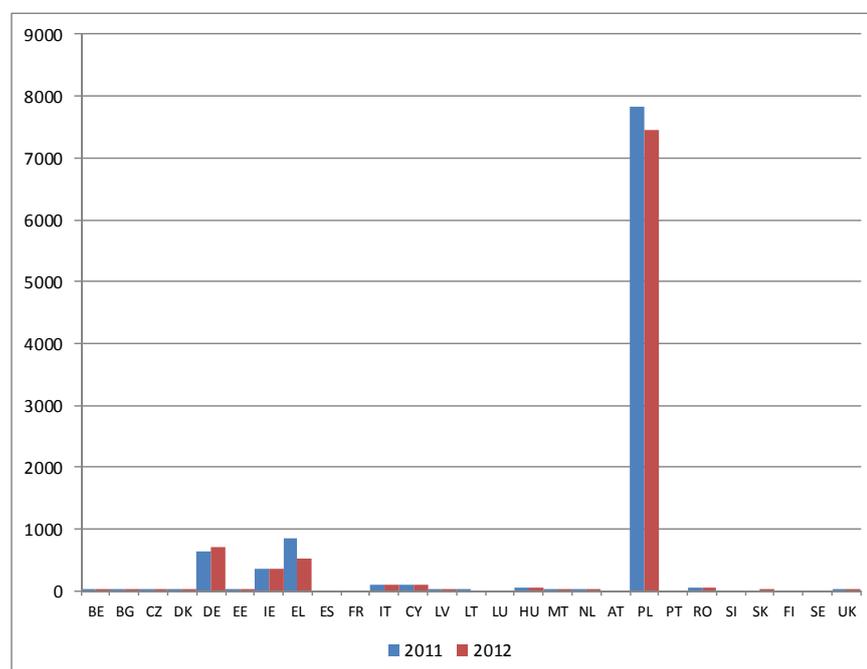
| MS | 2011 | 2012 |
|----|--------|--------|
| BE | 89.75 | 23 |
| BG | N/A | N/A |
| CZ | 434 | 435 |
| DK | 128 | 134 |
| DE | 3896 | 2980 |
| EE | 504 | 520 |
| IE | 330 | 330 |
| EL | 1570 | 1211 |
| ES | N/A | N/A |
| FR | 249 | 238 |
| IT | 249 | 243 |
| CY | 94 | 94 |
| LV | 245 | 269 |
| LT | N/A | N/A |
| LU | 0 | 0 |
| HU | 1143 | 1118 |
| MT | 8 | 8 |
| NL | 106 | 91 |
| AT | 226 | 220 |
| PL | 10008 | 9696 |
| PT | 590 | 594 |
| RO | 68 | 73 |
| SI | 0 | 0 |
| SK | 21 | 16 |
| FI | N/A | N/A |
| SE | 276 | 276 |
| UK | 4969.6 | 4353.2 |



The Member State with the highest *total number of personnel assigned and involved in anti-fraud administrative checks* is Poland, followed by Greece and Germany.

Total number of personnel assigned and involved in anti-fraud administrative checks

| MS | 2011 | 2012 |
|----|------|------|
| BE | 13 | 12 |
| BG | 10 | 10 |
| CZ | 14 | 14 |
| DK | 3 | 1 |
| DE | 634 | 718 |
| EE | 7 | 7 |
| IE | 350 | 350 |
| EL | 859 | 536 |
| ES | N/A | N/A |
| FR | N/A | N/A |
| IT | 110 | 110 |
| CY | 94 | 94 |
| LV | 17 | 16 |
| LT | 1 | 0 |
| LU | 0 | 0 |
| HU | 60 | 54 |
| MT | 6 | 6 |
| NL | 8 | 3 |
| AT | 0 | 0 |
| PL | 7820 | 7459 |
| PT | 0 | 0 |
| RO | 60 | 63 |
| SI | 0 | 0 |
| SK | 0 | 4 |
| FI | N/A | N/A |
| SE | N/A | N/A |
| UK | 3 | 4 |



Finally data on the *personnel assigned and involved in criminal investigations*, provided by twelve Member States is incomplete, which can be explained by the simple reason given by the Member States that they do not keep such a record.

ANNEX

REPLIES OF MEMBER STATES TO THE QUESTIONNAIRE "IMPLEMENTATION OF ARTICLE 325 TFEU BY THE MEMBER STATES IN 2012"

1. KEY DEVELOPMENTS CONCERNING THE IMPLEMENTATION OF ARTICLE 325 OF THE TREATY ON THE FUNCTIONING OF THE EUROPEAN UNION (TFEU)

Description of key developments: Maximum three most important legislative or administrative measures taken in the course of 2012 in all areas for the protection of the EU's financial interests and the fight against fraud.

In particular, you are kindly asked to indicate:

- Type of measure (law, regulation, etc.) and references (number, date of adoption and/or publication, name of programme, etc.)
- Its scope (horizontal, specific field)
- Why it was needed
- Improvements made to the existing system.

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| BE | <p>Agency for Agriculture and Fisheries of the Flemish Government (Agentschap voor Landbouw en Visserij (ALV)): improvement action – CAP (Common Agricultural Policy) – area-based aid (pillar 1 and pillar 2 of the CAP) – control approach under IACS (Integrated Administration and Control System) and LPIS (Land Parcel Information System).</p> <p>The grootschalig referentiebestand (large-scale reference database, GRB) is a basic register for terrain objects, accurate to an average of 20 cm; it is compiled by the Agentschap voor Geografische Informatie Vlaanderen (Flanders Geographical Information Agency, AGIV). Five of the GRB terrain objects (buildings, outbuildings, roads, industrial sites and railways) represent precisely digitalised ineligible areas. These areas can never be eligible for European agricultural subsidies. The ALV therefore uses these GRB objects in connection with parcels of land used for agriculture. In particular, overlaps between parcels of land used for agriculture and ineligible GRB objects are eliminated. This means that the ineligible area of the GRB is removed from the agricultural parcel, leading to a reduction in the reference area of the farmland in question. This eventually leads to a recalculation and recovery of any excess aid paid.</p> <p>In 2012 the GRB covered approximately 70% of Flemish territory and by 2015 will cover the whole of Flanders.</p> <p>SPF Finances: Income tax - Article 307, CIR 92 (Code des impôts sur les revenus (Belgian income tax code))</p> <p>Article 307 CIR 92 was amended by Article 151 of the Programme Law of 29 March 2012 (MB 6 April 2012, Ed. 3).</p> <p>The last sentence of Section 1(2) of Article 307, CIR 92, is replaced by:</p> |
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| | <p>‘At the latest at the same time as the submission of the declaration containing information on the existence of foreign accounts as referred to in this paragraph, the central contact point referred to in Article 322(3) must be informed of the numbers of these accounts, in accordance with the detailed rules laid down by the King, unless this information has already been supplied in an earlier tax year. The tax declaration form for natural persons contains the necessary headings for reporting the existence of foreign accounts and for confirming that the numbers of such accounts have been declared to the abovementioned contact point.’</p> <p>The intention of the amendment of Section 1 of Article 307, CIR 92, is to require taxable persons to provide the central contact point referred to in Article 322(3) CIR 92 with the numbers of their foreign accounts.</p> <p>This puts an end to the implicit discrimination created by the Law of 14 April 2001 laying down various provisions. That law, by amending Article 322 CIR 92, required banks, dealers in foreign exchange, credit institutions and savings institutions operating in Belgium to notify this central contact point of clients’ identities and bank account and contract numbers. This obligation is not binding on such institutions for activities outside Belgium. This provision, together with the provisions of Article 322 CIR 92 and the Savings Directive (all EU Member States except those that levy a withholding tax are required to provide information every year on the capital income earned by residents of the Kingdom in those Member States), forms a conclusive whole in the context of the monitoring of capital revenue of residents of the Kingdom.</p> <p>Entry into force: as of the 2012 tax year.</p> <p>Paying agency for Wallonia (OPW): Restructuring of the agency</p> <ul style="list-style-type: none"> - The director of the paying agency becomes Inspector General of the ‘Département des Aides’ in place of the Director-General of the Directorate-General for Agriculture, Natural Resources and the Environment (DGARNE - Direction générale de l'Agriculture, des Ressources naturelles et de l'Environnement), who becomes a member of the Paying agency monitoring committee (CSOP) (see next point). <p>Payments signed by someone closer to the management and administration of aid to beneficiaries, better supervision of expenditure – - Reorganisation of a ministerial level CSOP;</p> <ul style="list-style-type: none"> - Competent authority at ministerial level performs role of monitoring approval by the paying agency. - Delegation of on-the-spot control missions: establishment of control mission delegation protocols. - Greater separation of tasks - reduced risk of conflicts of interest. <p>Point 1a was the subject of a Walloon Government Decision of 17 January 2013 (M.B. of 29/01/2013, p. 4535) following a European Commission audit recommendation. This system is an improvement with horizontal effect on the entire administration of agricultural aid.</p> |
| BG | <p>Legislative measures:</p> <ol style="list-style-type: none"> 1. Amendment of the Ministry of the Interior Act (ZMVR) (promulgated in SG 44/2012) and its Implementing Provisions (promulgated in SG 60/2012). |

These amendments concern the functions of AFCOS Directorate, specialized structure within the Ministry of Interior carrying out coordination in the fight against infringements, affecting the European Union's financial interests by operational cooperation, reporting irregularities and administrative checks.

The key feature of this measure is that it empowers AFCOS Directorate to perform administrative checks (investigations) for the purpose of identifying irregularities and fraud affecting the EU's financial interests on its own initiative or at OLAF's request.

2. Amendment of the Public Procurement Act (promulgated SG 93/2011, in force since 26.02.2012) and repeal of the Regulation on the award of small public procurement contracts (promulgated in SG 17/2012, in force since 26.02.2012).

This measure is intended to consolidate public procurement rules in a single act, to remedy flaws in the rules, to bring the rules into line with developments in European law as regards the thresholds for publication of information in the Official Journal of the European Union.

Amendments of the Public Procurement Act (promulgated SG 33/2012, in force since 01.05.2012) transposed Directive 2009/81/EC.

3. Amendment of the Regulation laying down procedures for administering irregularities involving funds and programmes co-financed by the European Union, adopted by Council of Ministers Resolution No 285 of 2009 (PMS No 3/13.01.2012, promulgated in SG 6 of 20.01.2012, in force since 20.01.2012).

The Regulation sets out the processes for administering of irregularities in a wide range. This includes the administering of reports on irregularities, the checking of which culminates in the issue of an act by the competent administrative authority ascertaining whether or not there has been an irregularity (Article 14(1) of the Regulation). Owing to past confusion about which authority was competent, the Regulation expressly states that competence rests with the Head of the Managing authority and offers the alternative option of bringing the matter to court. The amendment is aimed at harmonising practices with regard to ascertaining, registering and reporting irregularities affecting instruments and programmes co-financed by the EU. The Regulation sets out in detail the procedures for handling irregularities at national level and the obligations of all national authorities managing EU funds. The amendment of the Regulation has resulted in a uniform procedure for handling irregularities. Another important amendment to the Regulation concerns the introduction of a three-month time limit for carrying out checks on reported irregularities (Article 21(2) of the Regulation).

Administrative measures:

1. In the wake of the amendments to the statutory rules, all Managing authorities updated their manuals and internal rules on ascertaining, registering, reporting, following up and tracking irregularities and fraud. This measure enhances the procedures for ascertaining and reporting irregularities, harmonises the criteria for registering reports of irregularities and ascertaining irregularities and significantly improves management and control systems.

2. Internal rules have been adopted and are now operating for the selection, appointment and vetting of inspectors to carry out first-level checks on Bulgarian partners in projects under territorial cooperation programmes involving Bulgaria.

For European territorial cooperation programmes under which the Territorial Cooperation Management Directorate of the Ministry of

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| | <p>Regional Development and Public Works is managing authority and national partner authority, Article 108 of Regulation (EC) No 718/2007, as amended by Regulation (EC) No 80/2010, stipulates that checks on the legality and regularity of the expenditure declared by beneficiaries participating in operations are to be performed solely by (outside) controllers specially designated by Bulgaria. The first-level checks performed by the (outside) controllers include checks on the public procurement operations carried out and the resulting contracts. The checks review the legality of the selected public procurement procedure and the proportionality (suitability) of the criteria and requirements to the size, complexity and other characteristics of the public procurement. Should a first-level controller checking a public procurement operation ascertain a breach of the rules, he submits an opinion disapproving all or part of the expenditure concerned.</p> <p>3. Under a project financed under the Technical Assistance Operational Programme, the AFCOS Directorate carried out five Round tables at the territory of five planning regions in 2012. The events were attended by 57 police officers from the National Police and the District directorates of the Ministry of the Interior, 25 prosecutors from the Supreme Prosecutor's Office of Cassation, Prosecutor's Offices of Appeals, Regional and district prosecutor's offices, 10 financial inspectors from the Public Financial Inspection Agency, 26 irregularity officers from the Structural and Cohesion Fund's Managing authorities, 23 beneficiaries and contracting authorities from the city of Sofia and the municipalities, representatives of OLAF and AFCOS from Romania, Poland, Slovakia, Lithuania and Croatia. The participants discussed improving operational cooperation between European, national and regional institutions and ways of making action against fraud affecting the EU's financial interests more effective.</p> <p>In 2012 three quarterly meetings took place under the project; they were attended by 66 representatives of the AFCOS Directorate and irregularity officers from the Structural and Cohesion Fund's Managing authorities. At training courses, specific cases of irregularities and difficult cases were addressed, the application of European and Bulgarian rules was discussed and constructive suggestions for improving the reporting of irregularities were made.</p> |
| CZ | <p>1) Revision of Act No 250/2000 on budgetary rules for local budgets, applicable from 1 August 2012; 2) Revision of Act No 137/2006 on public procurement (Act No 55/2012) applicable from 1 April 2012;</p> <p>3) in 2012 legislative work was begun on the revision of Act No 256/2000 on the State Agricultural Intervention Fund and amending certain other acts (the SZIF Act). The draft revision is currently undergoing internal consultation. Area of application: horizontal scope. The revision clarifies the legal framework for the recovery of unlawfully disbursed grants and aims to clarify the application of the existing system for protecting the financial interests of the EU.</p> <p>Furthermore, 2012 saw the release of Methodological guideline 3/2012 on the large debtors ledger and on the recording of data required to monitor, recover and notify debts and irregularities, i.e. reverse flows in the financing of the Common Agricultural Policy. The guidelines include a new procedure for handling suspected intentional breaches.</p> <p>In December 2012 the revision of Act No 320/2001 on financial control was approved at third reading. This governs the performance of control as part of the protection of Czech and EU financial resources.</p> |

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| | <p>The Methodology Manual on Financial Flows and Control of Programmes Co-financed by the Structural Funds, Cohesion Fund and European Fisheries Fund for the 2007-2013 programming period, valid from 1 July 2012 - this governs payment suspension, financial corrections, prohibitions on cancelling deductions, reduced deductions after 1 May 2012, procedures for notifying irregularities in ex-ante payments and inspections of the recovery of resources affected by irregularities.</p> |
| DK | <p>Administrative measures: The Danish state has implemented a digital signature for all citizens and undertakings, which is used in contacts with the public authorities. The signature uses a system based on a number of codes, like that used by many banks and undertakings for remote logging on (see www.nemid.nu). The universal public digital signature was used for the first time in 2012 for applications to the single farm payment scheme. Until that time applications were made on paper, with a signature, or electronically, using a user name and code. The universal public digital signature brings a number of security improvements and ensures that the person signing the application is identified beyond any doubt.</p> |
| DE | <p>Legislative measures in the area of agricultural policy have been implemented and are in force. In 2012, no new legislative measures were necessary to improve the protection of the EU's financial interests or to combat fraud.</p> <p>The area of administrative measures is in general marked by a high control density, accompanied by cross-cutting measures such as regular Bund-Länder working groups and discussions between paying authorities, certification bodies and competent authorities.</p> <p>For the German customs administration, it is the case that in the area of administrative measures there is also a high density of controls where no financial damage to the EU can arise since no payments are made on grounds of irregularities established. Related legal disputes have to date been decided before national and EU courts in favour of the German customs authorities. Regular exchanges of information between national experts and within hierarchies ensure that specialist knowledge is evenly shared. In 2012, two audits and two large information sessions were carried out in the form of official meetings. All customs offices were regularly provided with ARGUS information with updated risk profiles and were at all times informed about all risks. The risk analysis system practised by the German customs authorities has proved a success and was also evaluated as adequate by DG AGRI in 2012.</p> |
| EE | <p>The managing authority and the paying agency strengthened their monitoring operations — further on-the-spot checks to assess system performance in the implementing bodies — checks provide certainty with regard to system performance and highlight shortcomings</p> <ol style="list-style-type: none"> 2. The managing authority improved the rules of procedure for monitoring — harmonisation of the minimum monitoring requirements applicable to implementing bodies. 3. The paying agency improved the recovery and repayment guidelines — more detail on how implementing bodies are to proceed in the |

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| | event of bankruptcies and liquidations. |
| IE | 1. Statutory Instrument No 115 of 2012: makes it an offence for an applicant to knowingly make a false declaration under EU Agriculture support schemes(see 2.1.1 below) 2. Administrative measures: (i) Listing of beneficiaries of CAP direct payments in order to ensure that no payments continue to be made in error to deceased beneficiaries. (ii) Enhancement of access logs for CAP direct payments database held by the Irish Department of Agriculture, Food and the Marine (DAFM) (see 2.1.1 below). |
| ES | 1.-Act 7/2012 of 29 October 2012 amending tax and budget legislation in order to prevent and fight tax fraud. Certain changes were made to the tax authorities' powers and to the procedures for applying tax. Given the general scope of these legal provisions, they are applicable to procedures relating to the EU's financial resources. 2.-Organic Law 7/2012 of 27 November 2012 amending Organic Law 10/1995 on the Criminal Code in respect of transparency, the fight against tax fraud, and Social Security. The reform affects the rules governing tax offences, including those against the EU. 3- Organic Law 2/2012 of 27 April 2012 on Budget Stability and the Sustainability of Public Finances. Responsibility for non-compliance with Community law. |
| EL | (1) MINISTRY OF FINANCE: (A) DIRECTORATE-GENERAL FOR CUSTOMS AND EXCISE: The main administrative measures taken are as follows: 1) Circular Δ33A 5008099/ ΕΞ2012 24/2/2012 addressed to all the customs authorities in Greece issued guidelines on the imposition of fines for failure to comply with the provisions on the submission of entry summary declarations when goods enter the customs territory of the Community, 2) Circular Δ33E 5021061 14/5/2012 addressed to all the customs authorities in Greece issued guidelines on measures to be taken in the case of fraud involving tobacco products. These circulars ensure that national and Community legislation and EU agreements are applied correctly. (B) DIRECTORATE FOR THE COORDINATION AND CONTROL OF THE IMPLEMENTATION OF PUBLIC ACCOUNTS PROVISIONS: The main legislative measures taken are as follows: 1) Legislative provision [Article 45(11) of Law 4071/2012 (Government Gazette, Series I, No 85)], applicable to the government and public bodies. The provision was needed because of the impossibility to revise money orders for the payment of expenditure already authenticated by the Court of Auditors at the screening stage, but which prove to be unlawful during subsequent administrative checks. Improvements made: use of the findings of administrative supervisory bodies on payment of unlawful expenditure, 2) Legislative provision [Article 1 of Law 4081/2012 (Government Gazette, Series I, No 184)] and issuing of Ministry of Finance Decision 2/70212/0004/8-10-2012 (Government Gazette, Series II, No 2871), applicable to the government and public law bodies, private law bodies and other general government entities. The |

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| | <p>provision was needed to deal with problems relating to the implementation of Law 3492 (Government Gazette, Series I, No 210) that prevented the activation of the general government bodies' audits stipulated in the Law. Improvements made: start-up of the competent departments of the G.D.D.E. from 1 November 2012 and activation of the financial audits of Law 3492/2006. C) FINANCIAL AUDIT COMMITTEE: The main administrative measure taken is as follows: Signing of a protocol on cooperation between the Financial Control Committee (EDEL) and the Internal Audit Service of Public Administration (SEEDD). The purpose of this cooperation between EDEL and SEEDD is to combat corruption and fraud in the areas covered by all general government entities responsible for managing and implementing EU programmes. To achieve this aim, rules for cooperation between EDEL and SEEDD were established based on exchange of information and two-way communication of their audit findings, by setting up an information, communication and cooperation network. (2) MINISTRY OF JUSTICE: Law 4055/2012 (Government Gazette, Series I, No 51) improved and specified the criminal procedure relating to the criminal liability of ministers.</p> |
| FI | <p>As of 1 January 2012, the Government Decree amending the Decree on the eligibility of costs co-financed by the Structural Funds (1295/2011) made it possible to grant funding to certain ESF and ERDF projects as a lump sum ('lump sum procedure'). The aim of introducing a lump sum payment system is to simplify the setting of the eligible costs of projects under the ERDF and ESF and the payment, monitoring and checking of these. We believe that simplifying the eligibility criteria will reduce eligibility errors, as it removes the requirement for eligibility of expenditure. The amendment to the Decree will apply to aid decisions made after its entry into force.</p> |
| FR | <p>As part of a very elaborate Community agricultural funds scrutiny system which they set up in line with Regulation (EC) No 485/2008 of 26 May 2008, the French authorities adopted two regulatory measures in 2012 in order to protect further the financial interests of the European Union. These measures are:</p> <ol style="list-style-type: none"> 1. Assistance for international recovery: in 2012, France adopted Decree No 2012-93 of 13 January 2012 on the detailed rules for the implementation of Articles L.612-1 to L.612-6 and L.621-13 and L.621-14 of the Rural and Maritime Fishing Code. These articles created by |

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| | <p>Act No 2011-1978 of 28 December 2011 relate to assistance for international recovery of financial claims concerning the EAGF, the EAFRD and the common organisation of the market in sugar. The text entered into force the day following its publication in the JORF (Official Journal of the French Republic) on 27 January 2012. It transposes Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures. The decree sets out the content of the various requests for recovery assistance from EU Member States for financial claims concerning the EAGF, the EAFRD and the common organisation of the market in sugar. It also lays down the language arrangements, the timeframe in which the competent authorities must respond to the requests and the detailed rules for implementing exchanges between the requested and applicant authorities.</p> <p>2. Decree of 20 July 2012 amending the Decree of 16 February 2009 on the conditions for the implementation of the promotion measures in third countries eligible for financing under the national budgets set out in Council Regulation (EC) No 479/2008 of 29 April 2008 on the common organisation of the market in wine. The purpose of this Decree is only to amend the previous Decree of 12 August 2009 and the new scheme is much stricter for the most serious cases of deliberate false declarations.</p> |
| IT | <p>1) Prime Minister's Office: Law No 234 of 24 December 2012 'General rules on Italy's participation in drafting and implementing EU legislation and policies'</p> <p>On the subject of preventing fraud against the European Union, Article 54 provides for:</p> <ul style="list-style-type: none"> - Confirmation of the National Antifraud Committee, which has been renamed 'Committee for the prevention of fraud against the European Union' (COLAF); - Exemption of COLAF from Article 29(2)(e-bis) of Decree-Law No 223, meaning that the Committee is no longer subject to periodic reconfirmation by the government. - a requirement for COLAF to submit an annual report to Parliament on its activities. <p>2) Customs authority: Article 9(3) of Decree-Law 16/2012 (converted into law by Law No 44/2012), to guarantee equal treatment for Community and national credits, incorporated a provision into the Civil Code (Article 2783-ter) whereby Traditional Own Resources are included among the State credits given preferential treatment. Article 9(3-bis) of Decree-Law 16/2012 also provided for: the introduction of automatic enforcement following establishment of amounts of traditional own resources (and VAT import duties). The new law lays down that acts of enforcement issued by customs officials shall be immediately enforceable ten days after notification to the taxpayer, with subsequent recovery by the collection agency following enforcement.</p> <p>3) On 5 June 2012, a new Technical Memorandum of Understanding was signed governing cooperation between the Guardia di Finanza and the European Anti-Fraud Office (OLAF), replacing the previous memorandum of understanding signed in 1996 with the Unit on Coordination of Fraud Prevention (UCLAF) which was no longer in line with the EU and Italian legislative and organisational frameworks.</p> <p>In brief, the agreement:</p> |

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| | <p>a. provides that cooperation between the Guardia di Finanza and OLAF should target:</p> <ul style="list-style-type: none"> - preventing fraud, corruption and any other unlawful activity which falls into the area of responsibility of the two entities; - preventing and combating serious irregular behaviour by persons who work in any capacity within the EU institutions and bodies. <p>b. covers:</p> <ul style="list-style-type: none"> - the exchange of information, including strategic information; - procedures for operational or technical assistance; - the conditions under which it is possible to take Community action; <p>c. possible future training initiatives and staff exchanges.</p> <p>In accordance with the mission statement of the Guardia di Finanza, as laid down in Legislative Decree No 68/2000, and its pre-eminent role in preventing and combating fraud against the EU budget, assigned to the Force by the Decree of the Ministry of the Interior of 20 April 2006 in relation to the “Reallocation of police forces’ areas of competence”, the Memorandum of Understanding strengthens and improves the current system of cooperation with the Commission in combating any unlawful activity harmful to the financial interests of the Union. Besides consolidating the international dimension of the role attributed to the Force by Article 4(1) of Legislative Decree No 68/2000, the update of the Memorandum of Understanding between the Guardia di Finanza and OLAF highlights the benefit of a common point of reference for Member States in the fight against fraud, given the transnational nature of the organisations commonly involved in fraud. It is thanks to OLAF they can streamline their action and have access to specialist knowledge in a highly technical operational areas. The initiative has therefore been carried out as part of a wider strategic approach to offences which are harmful to the financial interests of the European Union.</p> |
| CY | <ol style="list-style-type: none"> 1. A decision was taken for the Organisation to start drawing up, in 2013, a new policy for the fraud-proofing of legislation and of the management and control systems to combat fraud and irregularities, 2. A new flagging practice was introduced in the Agricultural Payments Organisation's software (NAVISION) with regard to payments in the applications, whereby applications where irregularities have been detected are flagged. More or less the same flagging also applies to all CRM software used to manage the applications of most of the agricultural development measures. In other words it also includes a separate section which shows whether or not an application contains an irregularity. |
| LT | <ol style="list-style-type: none"> 1. The project administration and financing rules approved by Lithuanian Government Resolution No 1443 of 19 December 2007 have been amended by Resolution No 510 of 9 May 2012. The main amendments are the following: 1) irregularities can be established where there has been a failure to achieve planned monitoring indicators and physical activity implementation indicators for projects co-financed from EU funds; 2) responsibility for decisions adopted with respect to identified irregularities is more clearly laid down, and the related appeal |

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| | <p>procedure is also clearer, i.e. a decision relating to an irregularity is not adopted by a ministry or another government body (hereinafter 'a ministry'), but by the implementing body that carried out the investigation into the irregularity (hereinafter 'IB'), and once the decision has been adopted this body submits proposals regarding the established irregularity to the ministry responsible. When the ministry has received a decision and a proposal relating to an established irregularity, it cannot independently amend the decision adopted by the IB; however, it can present a reasoned request for the IB to reopen the investigation into the irregularity, but only where the ministry establishes new circumstances, or new circumstances emerge which had not been assessed during the investigation.</p> <p>2. The methodological recommendations for the investigation and identification of irregularities, approved by Order no 1K-173 of 29 May 2009 of the Minister for Finance of the Republic of Lithuania, have been amended by means of new Order No 1K-451 of 24 December 2012. These recommendations include provisions on irregularities relating to a failure to achieve planned monitoring indicators and/or physical activity implementation indicators for projects co-financed from EU funds, and on irregularities involving the encumbrance of project assets and the infringement of Article 57 of Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999, as last amended by Regulation (EU) No 423/2012 of the European Parliament and of the Council of 22 May 2012; they also lay down the procedure for identifying these irregularities and the principles for calculating the financial corrections applicable where these irregularities occur. Furthermore, provisions are included relating to systemic irregularities identified and the procedure for opening an investigation of the irregularity where new circumstances, which had not been examined during the investigation of the irregularity, come to light.</p> <p>3. The EU structural support computerised management and monitoring system (SFMIS) for the 2007–2013 programming period has been updated, enhancing functionalities related to the prevention of duplicate financing of expenses. The introduction of new functionalities enables information on other (non-EU structural support) financial instrument projects to be stored in the SFMIS.</p> |
| <p>LV</p> | <p>Legislative measures:</p> <p>1) The Ministry of Justice has made amendments to the Criminal Procedure Law (by the Law of 24 May 2012 amending the Criminal Procedure Law, publication reference LV 92 (4695), 13.06.2012, in force from 1 July 2012). A new paragraph 5.1 is inserted into Section 392.1, 'Decision to terminate the criminal proceedings', stating that if the person conducting the criminal proceedings takes a decision terminating the proceedings they are to send or deliver a copy of the decision to the supervisory or monitoring body that originally reported the possible criminal offence, if that body has so requested. This enables supervisory or monitoring bodies, and in particular those that supervise the use of EU financial resources, to study the decision to terminate the proceedings. If they do not accept the decision they can then react, for example by sending objections to the public prosecutor monitoring the criminal proceedings, and asking him to cancel the decision.</p> <p>2) Since 1 January 2011 (Law of 21 October 2010 amending the Criminal Procedure Act, publication reference LV 178 (4370), 10.11.2010, in force from 1 January 2011), Section 373(5) of the Criminal Procedure Act entitles a supervisory or monitoring body which originally reported a possible criminal offence to challenge a decision not to initiate criminal proceedings to the public prosecutor, if the decision was</p> |

taken by an inspector, or to a public prosecutor of higher rank, if the decision was taken by a public prosecutor.

These cross-cutting amendments facilitate more effective protection of EU financial resources, because the body supervising and monitoring the use of European Union resources is entitled to receive information on the progress of the criminal proceedings and in case of necessity can contest decisions taken there.

3) The Law of 21 June 2012 amending the Public Procurement Law entered into force on 1 August 2012. It imposes an obligation on the customer to discontinue the purchase if only one candidate or tenderer meets all the selection criteria; it establishes a new provision for the exclusion of tenderers on grounds of their avoidance of payments of taxes; it imposes an obligation on customers themselves to verify whether a tenderer is caught by the exclusion criteria, in so far as the information is accessible in public databases; and it supplements the rules on the designation of staff and subcontractors.

4) In 2012 the Corruption Prevention and Combating Bureau (KNAB) drew up draft regulation amending Government Regulation No 326 of 8 May 2012 on an internal audit system in direct state administrative institutions. In addition to the general rules in force up to now, the draft makes provision for special procedures for the prevention of corruption and conflicts of interest in state administration bodies. It provides for special rules for the determination, analysis and assessment of risks of corruption, and defines minimum control measures for the prevention of corruption and conflicts of interest. It lays down procedures for the prevention of corruption and conflicts of interest in such things as decision-making, personnel management, and the organisation and supervision of work. Accordingly, the draft provides for preventive measures for the anticipation, determination and prevention of conflicts of interest in stated functional areas of the authorities, and for preventive measures to minimise the possibility of conflicts of interest. Among the preventive measures the draft provides for the fixing of a proportion between income and debt that is assigned to persons working in posts exposed to a high risk of corruption.

5) The Act of 15 December 2011 amending the Law on Excise Duties entered into force on 1 January 2012; it imposes tighter limits on the exemption of goods from excise duty. From 1 January 2012 the exemption from excise duty on the import of dutiable goods into Latvia will be applied if the natural person imports the volumes of dutiable goods laid down in the Act no more than once in seven days. Since the introduction of the seven-day restriction on the import of dutiable goods there has been a great change in the number of travellers and a decrease in the number of natural persons importing dutiable goods in order to sell them on the illegal market.

Administrative measures:

1) In its investigatory work the State Police gives priority to criminal offences relating to fraud involving EU funds. There is close cooperation with the bodies administering EU funds. In the period under review the criminal proceedings initiated were classified under Section 177(3) of the Criminal Law, i.e. they were particularly serious offences. It has been established that the bulk of offences of this kind are committed by organised groups of former and current business people. Investigation is rendered considerably more difficult by the careful masking of offences behind various accounting documents (agreements, contracts of purchase or sale, loan agreements etc.).

In 2012 The Economic Crime Department (Ekonomisko noziegumu apkarošanas pārvalde) of the State Police arrested members of three organised groups that had been engaging in criminal activity in order to defraud EU funds. A total of 10 people were arrested; all of them had

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| | <p>precautionary measures applied to them, but they were not held in custody. From the findings of the investigation it can be concluded that the fraud schemes developed by the members of an organised group committing offences aimed at defrauding EU funds most often involve business people from Poland, Estonia, the UK, Germany, Canada and tax-free or low-tax offshore companies.</p> <p>2) In 2012, under point 16 of its programme, the Corruption Prevention and Combating Bureau (KNAB) launched an analysis of the risks of corruption in the granting and receiving of financing from the EU and other international institutions, using administrative infringement files in its own records and materials from criminal proceedings initiated in the period from 2007 to 2013. As a result, a report was drawn up in 2013 which identifies the problems and shortcomings whose existence has given rise to specific infringements or criminal offences, and makes proposals aimed at overcoming them.</p> <p>3) In its day-to-day work the Customs Department of the State Revenue Service exploits the possibilities of IT resources - it enters information from its reports in the OWNRES system and has OWNRES user rights for the European Community own resources internet user programme OWNRES with the case reference 'fraud'.</p> <p>4) The EU Structural Funds and Cohesion Fund Managing Authority ('VI') has updated the general guidelines for the detection of irregularities and reporting at national and EC/OLAF level. The guidelines have been amended essentially in order to take account of the questions raised by the bodies involved in managing EU funds and of problems that were not clear.</p> <p>5) In 2012 judges and public prosecutors received training with a view to improving cooperation between the institutions involved in managing EU funds and the law enforcement authorities in cases where there is suspicion of fraud or organised crime.</p> |
| <p>LU</p> | <p>Type of measure: The Regional Policy Directorate, which is the managing authority for the ERDF, did not introduce any legislative or administrative measures in 2012 to combat fraud. However, in the course of its monitoring of projects jointly financed by the ERDF it is careful to check the eligibility of the expenditure and, more generally, the legality of the operations carried out by recipients of structural fund support, in order to detect any irregularities or fraud. In the case of the European Social Fund, the following improvements were made in the managing authority:</p> <ul style="list-style-type: none"> - Improvement in the ESF management and control system: changes to the user guide (April 2012 version), better project monitoring (steering committee and implementing committee), tighter control procedures; - First-level controls: detailed check-list for on-the-spot checks; - Clarification of ambiguities relating to eligibility criteria and certain concepts; - More precise definitions of eligibility criteria, direct support for operations via interactive committees. <p>These measures apply to the entire management system for the European Social Fund.</p> <p>They aim to simplify control, clear up certain ambiguities and clarify certain definitions to reduce the potential risk of error and increase the</p> |

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| | <p>efficiency and effectiveness of the system as a whole and of the use of Community funds.</p> <p>These are internal measures within the managing authority which do not require any legislative amendment. The ESPON 2013 Programme aims to comply with the Commission’s Anti-Fraud Strategy and has put in place ad hoc administrative procedures for financial management and internal control designed to prevent and detect irregularities and errors. The management and control system being introduced makes it possible to check the legality and regularity of transactions. Should a fraud case be detected inside the programme, cooperation with OLAF will be ensured.</p> <p>The ESPON Programme improves knowledge of fraud cases and raises staff awareness of the importance of fraud prevention: two staff members from the financial unit attended the Interact Seminar on “Irregularities and frauds in ETC programmes”, on 16 February 2012, which included a presentation by OLAF on fraud notification, the grounds for instituting an OLAF investigation and the follow-up of findings.</p> |
| <p>HU</p> | <p>Type of measure: Law: Act C of 2012 on the Criminal Code, in force as of 1 July 2013. It repeals the frequently amended Act IV of 1978 on the Criminal Code.</p> <p>Scope: The purpose of codifying budgetary fraud as a new type of offence (entering into force on 1 January 2012) was to make Act IV of 1978 on the Criminal Code (Btk) more consistent and easier to apply in respect of criminal offences damaging public finances.</p> <p>Why the measure was necessary: The most recent amendments only made certain adjustments to the new Section 396 of the Btk, and did not fundamentally change the existing elements constituting the crime of budgetary fraud laid down in Section 310, which is still in force. Compared with Section 310 of the earlier Btk, the new Act introduces making false declarations in connection with budgetary payment obligations or with funds deriving from the budget as a form of criminal conduct. The intention is to make it clear that deception through the provision of false data when completing tax returns or reporting requirements electronically is included within this offence definition so that any form of false statement counts as a criminal offence.</p> <p>Budgetary fraud results in economic loss, and the penalties applicable reflect the extent of that loss.</p> <p>Improvements the measure has made to the existing system: In order to make subsidies more transparent, the new definition ensures protection under criminal law against failure to comply or to comply fully with the obligation to provide information in respect of funds derived from the budget and against the provision of false information. The purpose of this is to ensure that funds derived from a public financed budget (central, EU, etc.) are used appropriately for their intended purpose, and that this is demonstrated by documents of realistic content.</p> <p>Type of measure: Decree No 141/2008 of 30 October 2008 of the Minister for Agriculture and Rural Development on the detailed conditions</p> |

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| | <p>governing aid granted to local rural development communities and LEADER local action groups under Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development, and the act replacing it, Decree No 30/2012 of 24 March 2012 of the Minister for Rural Development on the detailed conditions governing rural development aid granted from the European Agricultural Fund for Rural Development to support the activities of the LEADER local action groups Scope: LEADER</p> <p>Why the measure was necessary: This legislation was necessary, as a precautionary measure, to ensure that operational resources are transparent and used lawfully.</p> <p>Improvements the measure has made to the existing system: More effective distribution and use of resources. The LEADER local action group is subject to an annual auditing and reporting requirement.</p> |
| MT | <p>To add value to the current administrative structure, the Paying Agency sought to adopt the following measures:</p> <ul style="list-style-type: none"> - A clear statement in the General Guidance Notes presented to potential beneficiaries indicating that payments should only be issued on presentation of valid invoices and documentation; and - A representative of the Paying Agency has been nominated to attend the Interministerial Coordinating Committee bi-lateral meetings in order to discuss claims/tenders/invoices in-hand, with the aim to prevent double funding. This Committee falls under the Office of the Prime Minister. - In relation to the VAT Department, a committee was set up and meetings held to examine the recommendations of a study which was commissioned to evaluate the current situation regarding the use of phantom-ware and zappers in Malta and to decide on a way forward on how to implement these recommendations. (Phantom-ware and zappers are programmes which are used by fraudulent traders to modify sales records with the intention to defraud the Government). <p>In relation to the Customs Department, the initiative to revise the penalties for infringements of Customs Legislation launched in Year 2010 came into effect in Year 2012. Additionally, another initiative to revise penalties for infringements of Customs legislation was launched in Year 2012.</p> |
| NL | <p>An Act implementing Council Regulation No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities came into force on 16 October 2012 (Wet op de verlening van bijstand aan de Europese Commissie bij controles en verificaties ter plaatse, Act on providing assistance with on-the-spot checks and inspections carried out by the European Commission).</p> |
| AT | <p>The Unit for Anti Fraud Measures and Mutual Assistance in the Federal Ministry of Finance (Anti Fraud Unit) acts according to the Reg (EC) no 485/2008 on ex post controls in the field of EAGF payments as the so called special department to coordinate the respective ex post controls carried out by the control officers of the Ministry of Finance and the Ministry of Agriculture. In addition the Anti Fraud Unit acts</p> |

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| | <p>since autumn 2011 as the AFCOS (anti fraud coordination service) according to art 3(4) of the draft new OLAF regulation in order to exchange information, carry out checks of invoices and supporting OLAF in organising on spot controls in the field of direct expenditures. The unit acts as coordination body between several Ministries which are in charge of handling of different EU funds. Therefore there were no changes in the national legislation.</p> <p>In the Ministry of Agriculture there were also no changes in legislation.</p> |
| PL | <p>Amendment of the Ministry of Regional Development's Guidelines on the use of technical assistance (inclusion of a detailed procedure to be followed in cases where beneficiaries award contracts worth less than € 14 000, i.e. those not subject to the strict rules of the Public Procurement Act of 29 January 2004. Supplementing the Guidelines in that way should help to prevent irregularities concerning the equal treatment of contractors and increase transparency and competition in contracts being performed. The Guidelines are a horizontal document.</p> <p>An additional mechanism for controls on public procurement that also covers the payment application. This mechanism was introduced by the MA for Mazowieckie Province's ROP and should help to reduce the number of irregularities. The mechanism is being used for all projects under the ROP in respect of which public procurement procedures are being implemented.</p> <p>The Customs Service action strategy to combat the smuggling and illegal circulation of tobacco products 2012-2015 approved by the Head of the Customs Service on 22 March 2012. This strategy should limit the supply on the domestic market of tobacco products from illegal sources, particularly as regards the manufacture of such products in the 'grey economy', and also reduce the extent to which illegal tobacco products transit through Poland on their way to other EU markets. The principles of that document also envisage the introduction of organisational solutions that will help increase the effectiveness of the Customs Service's activities.</p> |
| PT | <p>1. Legislative procedure: Decree-Law No 198/2012 of 24 August 2012 (DR No 164 – Series I) establishing controls on the issuing of invoices and other documents with fiscal relevance, rules for reporting such information to the tax and customs authorities, and establishing a tax incentive for individuals to request such documents.</p> <p>Reason this measure is needed: it encourages requests for invoices for all transactions, thereby reducing the potential for tax evasion associated with the failure to issue invoices.</p> <p>Improvements to the system: establishment of an effective instrument to combat the black economy, extension of the tax base and reduction of unfair competition.</p> <p>2. Administrative measures: self-auditing tool created and implemented by the Instituto de Gestão do Fundo Social Europeu (IGFSE) and available on the website and 'NEWS FSE' – IGFSE electronic newsletter.</p> <p>Reason these measures are needed: to ensure that irregularities do not arise through a lack of knowledge of the applicable rules and procedures on the part of managers of ESF projects, to explain the applicable rules and procedures to beneficiaries and to disseminate good practices, thereby raising awareness of the ESF.</p> |

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| | <p>Improvements to the system: the self-audit tool makes it possible to reduce the rate of error by enabling ESF project managers and those responsible for the technical, training, accounting and financial aspects of projects to audit their own ESF projects, thereby helping to prevent errors through judicious management. This tool allows staff to take corrective measures when an a procedure is found not to be in line with national or EU regulations, thus effectively reducing the number of irregularities. The new electronic newsletter published by the IGFSE is aimed at all beneficiaries of ESF funding, their representatives, ESF project managers and other interested parties. It is an effective tool of major importance in managing ESF projects. As regards the prevention of irregularities, the section 'Atingir o erro zero' ('How to achieve a zero error rate'), has played a decisive role in reducing errors.</p> <p>3. Administrative procedure: Implementation of the 'Strategic Plan for the Prevention of Fraud and Tax Evasion 2012-2014', which sets out the broad medium-term strategic plans of the tax and customs authorities, and aims to significantly improve the prevention of tax evasion and to combat highly complex fraud schemes and the black economy in particular.</p> <p>The following measures are of particular importance (points 2.2, 2.5 and 2.6 of the Strategic Plan):</p> <ul style="list-style-type: none"> - Social perception of fraud and the evasion of tax and customs duties; the specific case of customs fraud and evasion of duties; measures and expected impact |
| RO | <p>1. Consolidation of the anti-fraud legal framework through legislative measures:</p> <p>Government Emergency Order (GEO) No 66/2011 on preventing, detecting and penalising irregularities in the granting and use of European funds and/or the corresponding national public funds, a legislative act applying to all non-reimbursable EU funds, has been amended by GEO No 26/2012 on certain measures aimed at reducing public expenditure and strengthening financial discipline and amending certain legislative acts, published in Official Gazette of Romania No 392 of 12 June 2012. The purpose of adopting this legislative act was to introduce certain support measures to ensure effective management of EU funds by the relevant authorities, by updating and amending certain procedures for detecting and correcting irregularities.</p> <p>Government Order (GO) No 22/2012 amending GEO No 66/2011 on preventing, detecting and penalising irregularities in the granting and use of European funds and/or the corresponding national public funds, published in Official Gazette of Romania No 621 of 29 August 2012. The purpose of adopting this legislative act was to introduce additional provisions relating to the measures to be taken by the authorities responsible for managing EU funds in cases of suspected fraud, and measures referring to postponement, interruption or suspension of certification, to be taken by the certifying authority, in order to protect the financial interests of the European Union and apply EU regulations.</p> <p>GEO No 75/2012 amending GEO No 66/2011, published in Official Gazette of Romania No 806 of 30/11/2012. The main purpose of adopting this legislative act was to introduce national provisions imposing obligations relating to financial reporting by the authorities responsible for managing EU funds and the certifying authorities, and provisions that make it possible to apply specific procedures for definitive or temporary percentage deduction of amounts representing financial corrections also to current declarations of expenditure</p> |

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| | <p>transmitted to the European Commission.</p> <p>2. Administrative measures for protecting the financial interests of the EU:</p> <p>2.1 Code of Conduct for the staff involved in managing programmes financed from non-reimbursable EU funds, to avoid situations of incompatibility and conflicts of interest, drawn up by the Ministry of European Funds in cooperation with other relevant Ministries. The Code was approved by a Memorandum signed by the Prime Minister in December 2011. Implementation of the Code by the authorities responsible for managing non-reimbursable EU funds started in 2012, on the basis of an action plan. The aim of the Code of Conduct is to clarify the application of the general principles and rules relating to incompatibilities and conflicts of interest, as laid down by the national and EU legislation in force, in the case of staff involved in managing non-reimbursable EU funds, taking into account the specific processes and activities for implementing programmes financed from such funds. It also serves as a guide for avoiding any situations of conflict of interest and/or incompatibility which could affect the abovementioned category of personnel.</p> <p>2.2 In order to prevent irregularities and fraud, and given the need to put into operation a mechanism for verifying conflicts of interest/fraud, the Managing Authorities have improved the checklists for public procurements, and have drawn up and incorporated into the working procedure checklists for conflicts of interest at every stage of the public procurement procedures.</p> |
| SE | <p>Agricultural funds:</p> <p>The Swedish Board of Agriculture has carried out a review of its organisation with the aim of separating the authority's various functions. The new organisation is intended to improve good internal governance and control at the authority, which will lead to even more correct disbursements, clearer rules and payments being made at the right time.</p> <p>Starting from the new year 2012, the Board introduced the LB system (a computer system for the Rural Development Programme) to manage support paid from the European Fisheries Fund. Cases involving support from the EFF and which have not had any disbursements have been successively entered into the processing system. The LB system is not a new processing system; it has been used before by the Board, inter alia for enterprise aid and project aid within the Rural Development Programme. A number of the problems that have come to light during audits were solved by introducing the LB system for use in processing support from the EFF. For example: more controls have been entered than in the old system "Stöd 3", which entail that the case officer cannot proceed in the system until certain information has been checked. When the processing system for support from the EFF was set up, case officers were also provided with a new help module explaining how the regulations work and how cases should be processed in the LB system.</p> <p>Regional funds:</p> <p>Revision of guidelines for irregularities, recovery and OLAF reporting pursuant to Article 98 of Regulation (EC) No 1083/2006 was initiated in 2012, and will be adopted and brought into use in 2013.</p> |
| SI | <p>The Act amending and supplementing the Agriculture Act (ZKme-1A; Official Gazette of the Republic of Slovenia No 57/12, published</p> |

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| | <p>27.7.2012), which amends Articles 37a, 42 and Article 45 of the Agriculture Act (ZKme-1, OG RS No 45/08), improving the procedures for recovering irregularly granted funds by simplifying the recovery procedure and extending the time limits for carrying out recovery procedures from 6 months to one year in the event that the decision was made automatically using the information system and the actual situation has been established incorrectly or the material provisions have been misapplied in the system, or for an overall period of 5 years in all other cases.</p> |
| <p>SK</p> | <p>1. Act No. 111/2012 Coll. amending and supplementing Act. No. 528/2008 Coll. on the assistance and support provided from the European Community funds, as amended (with effect from 1 April 2012). Scope of the measure: horizontal; reason why the measure is necessary: to improve the efficiency and transparency in the spending of EU funds in the 2007 -2013 programming period and simultaneously to modify the provisions necessitated by the practical application of the Act, in particular, to clarify the exercise of powers and competences of the authority that ensures the protection of the financial interests of the EU; to enhance and specify the provisions on financial corrections and settlement of financial irregularities; to adjust financial corrections in case of infringement of the procurement rules and procedures.</p> <p>2. Updating of the System of SF and CF management, version 4.5, in effect as of 30 March 2012 - incorporation of the managing authority's obligations to continuously monitor the publicized reported cases. To carry out the adopted provisions, a methodological guidance was issued by the CCA (Methodological guidance of 5 June 2012 for the managing authorities' procedures applied in the ongoing monitoring and reviewing publicized reported cases, or cases reported by others, and in taking measures to correct deficiencies, including ensuring the awareness of the certifying authority, audit authority and authority ensuring the protection of financial interests). Ensuring adequate monitoring and review of publicized reported cases complement the mechanisms of early detection of irregularities and risk aspects of the project. Early detection of certain facts, their examination and adoption of adequate measures has the ambition to significantly contribute to the protection of EU financial interests. Improvements following the adopted measure: incorporation of the mechanism for regular monitoring of publicized reported cases into management documentation of the managing authority and taking necessary measures to investigate and eliminate the weaknesses. It can also be concluded that the level of awareness of stakeholders has increased. That update also includes incorporated provisions of the amendment of the Act. 528/2008 Coll. on the assistance and support provided from the EC funds with a positive impact on the protection of EU financial interests (in particular, the extension of the scope of published information concerning the applications for NFP); Scope: horizontal;</p> <p>3. In 2012, the Slovak Republic adopted, within the policy of the fight against tax fraud so-called "Action Plan to combat tax evasion" (the first stage is in effect as of 1 October 2012). The objective of the Action Plan to combat fraud is to take measures for effective legislative support of the fight against fraud in the area of taxes, and also a series of operational tools for preventing the escalation of the nature of fraudulent activities of taxpayers, resulting in a comprehensive penalisation of tax fraud; preventing fraudulent activities during the dissolution of companies, increasing the liability of persons, who, at the time before the dissolution of the company, are statutory authorities; reviewing the effectiveness of the current Criminal Code and the Criminal Procedure Code into which new bodies of the crime related to tax offenses were introduced.</p> |

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| | <p>Within the Action Plan to combat fraud, measures to prevent the possibility of committing tax fraud and also to effectively penalise these activities are already in place, namely:</p> <p>modifications to the Act No. 300/2005 Coll. (Criminal Code) as amended (in effect as of 1 October 2012) (introducing a new body of the crime obstruction of administration of taxes introduction of new body of the crime related to tax fraud; setting mandatory penalty - for 5-10 years - of disqualification in case of committing a tax offense; tightening of penalties for committing tax offenses in case of a significant and large-scale offences; decriminalisation concerning the small-scale damages of up to EUR 2660). Legislative amendments to the Commercial Code (limited liability company can be established only by a person who has no tax arrears; transfer of majority ownership interest in a limited liability company will be allowed only upon confirmation, issued by the tax authority, that neither the transferor nor transferee who acquires the majority of the shares have no tax arrears). Legislative amendments to the Value Added Tax Act No. 222/2004 Coll., as amended, (The introduction of a financial security obligations of risk individuals at the time of VAT registration, amounting min. EUR 1000 EUR, max. EUR 500 000. In case of ready-made companies, there is a lump sum surcharge of EUR 3000 to the security. The amounts of the security are calculated by means of a separate software application "Cancellation of VAT registration" for persons who are non-contact, non-communicating with the tax authority or fail to comply with legal obligations. Tax administrations continually repeal the VAT registration, till October 2013 registrations of approximately 2000 current non-contact companies with "white horses" should be cancelled, and other measures). The scope of the measures: horizontal</p> |
| <p>UK</p> | <p>In Wales, Grant Funding is the Welsh Governments most significant risk of fraud. 2012 has seen the set up of the Welsh Grants Project Team and Grants Centre of Excellence. Within this project due diligence and a Central Repository of grant applications has been a significant part of the teams work, linking in with the sector's and Counter Fraud Branch. This work is ongoing into 2013 and will be enhanced with training of every grant manager including some fraud training with the Head of Counter Fraud. This will promote due diligence, appraisal, governance and monitoring and review in relation to grants. Governance in the third sector has been problematic in some cases and the Welsh authorities look to increase awareness raising with managers. Some fraud investigations have identified significant issues with false or fictitious invoices and the Welsh authorities are looking to promote proportionate risk based awareness raising and identification around invoices and grant claims.</p> <p>In Scotland and England, no changes have been made to the current, robust controls they have in place. When any fraud is suspected, immediate contact is made with the appropriate dedicated Fraud Teams which have the required expertise, contacts and procedures in place.</p> |

2. CONTROLS TO COMBAT IRREGULARITIES AND FRAUD AGAINST THE FINANCIAL INTERESTS OF THE EU IN THE AREA OF AGRICULTURE

2.1. Qualitative evaluation: Improvements in the financial control and risk management system in order to prevent fraud against the EU financial interest

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| Member State: | 2.1.1. <i>Briefly describe maximum three measures (within the national legal framework and/or administrative procedures) taken in the period 2011-2012 which in the area of the Agricultural Funds have substantially contributed to better prevention of suspected fraud cases or/and improvements in the risk management system. These measures may be disseminated as "best practices" among other MS (Legislative measures, Administrative measures/procedures).</i> |
| BE | <p>Administrative measures/procedures:</p> <p>BIRB: 1 – Two new risk analyses: Processing of out-of-quota sugar and distribution free of charge to the most deprived. 2 – Second-level control: check that the control has in fact been carried out in accordance with procedures.</p> <p>ALV: see question 1.</p> <p>SPF Finances: 1 - Administrative measures/procedures: Improved risk management following automation of the search filter (CSP bis), i.e. specific selection lines for computerised declarations in the agricultural sector. 2 – In SPF Finances, the role of the Special Tax Inspectorate covers not only the investigation and prevention of serious and organised tax fraud but also imposing penalties. Priority is given to dismantling specific mechanisms and complex structures often involving an international dimension, and specific mechanisms in very specific sectors or relating to particular thematic issues. Subject to adjustment in the light of developments and government requirements (Crombez and Vanackere action plans), plans include action in the fields of ‘portage salarial’ (temporary salaried work for the self-employed), the CP42 customs scheme, the activities of foreign insurance companies in Belgium, international organised VAT fraud, fictitious relocation of persons, services and companies, risk capital deduction, subsidy fraud (at all levels), abuses of all kinds, fictitious relocation of profits abroad, and Internet commerce.</p> <p>As part of these measures it will be necessary to consolidate and prioritise information on potential cases of fraud. The information is enriched in particular by risk analysis and data cross-checking. Where the fraud mechanisms involve so many operators that it is physically impossible for the Special Tax Inspectorate to examine all the files itself, all the relevant information (identification, tax model, specific manual, etc.) is sent for processing to partner administrations (AGFISC, DOCPAT, etc.) who then provide the ISI with feedback.</p> <p>Paying agency for Wallonia</p> <p>1. Introduction of an accounting application (FINOP); improvements to procedures and debtor management software.</p> |

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| | <p>2. Agricultural investment aid files submitted via Internet portal; saves time and therefore speeds up file handling. Makes more working time available for optimised checking.</p> |
| BG | <p>1. In 2009 a Regulation laying down procedures for administering irregularities involving funds and programmes co-financed by the European Union was adopted by Council of Ministers Resolution No 285 of 30 November 2009 (promulgated in SG 97 of 08.12.2009, in force since 08.12.2009). The Regulation has been amended a number of times: SG 5 of 19.01.2010., SG 90 of 16.11.2010, SG 7 of 21.01.2011 and SG 6 of 20.01.2012. The 2012 amendments are intended to improve national legislation in this area and harmonise it with EU legislation on reporting irregularities and fraud. In 2012 a number of major amendments were made to the Regulation which directly affect the administering of irregularities, namely: the introduction of the requirement for an act establishing an irregularity; insertion of further reasons for terminating an irregularity; others.</p> <p>2. In 2011 all regulations concerning the Rural Development Plan were amended to make it obligatory to complete a declaration of irregularities in which the Programme's potential beneficiaries declare that they are acquainted with the definitions of irregularity and fraud and how to report suspected or ascertained irregularities or fraud. These amendments were borne of experience with the implementation of the Rural Development Programme measures and are aimed at improving the legislative basis for combating irregularities and fraud.</p> |
| CZ | <p>Administrative measures/procedures: Individual legal assessment of cases for which on-the-spot checks yield control findings such as recreational areas, etc. These cases are assessed and evaluated in relation to whether the control finding is a repeat finding, the type of control finding and the extent of the control finding (in ha). After the evaluation criminal charges are made against the applicant; in less serious cases applicants are warned not to include the plot in the grant application for the following year (the grant is not awarded for the plot in question in the year of the control finding, of course).</p> |
| DK | <p>Administrative measures/procedures: <i>Inter-agency cooperation</i>: In 2010 a group of farmers were suspected of evasion of duty on imports of commercial fertiliser and in the excessive use of fertiliser. As a consequence the cases also constitute a possible infringement of the EU cross-compliance rules. The cases have been identified through inter-agency cooperation between the control authority (the AgriFish agency's Agriculture Centre), SKAT and the police. Judicial investigations as to the compliance with national law have been initiated in the cases where farmers have not accepted an administrative fine.</p> <p>Rectification and information on project aid schemes: Organisational changes have been made such that all project aid schemes are now covered by the same unit, within which control, audit and financial teams have been set up to focus on these specific areas. The unit has prepared red ('Avoid repayment') and yellow ('Avoid reduced grants') warning cards, which are enclosed with letters to applicants on the commitment and payment of aid to projects.</p> <p>The purpose of these cards, which set out the main rules, is to prevent irregularities.</p> |

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| DE | <p>Legislative measures not provided for.</p> <p>Administrative measures/procedures: regular revision and updating of administration and control systems regular information sessions for experts and checks on administrative procedures during audits.</p> |
| EE | <p>Administrative measures/procedures: As a pilot project, the risks of fraud in the measure 'Investments to develop micro-enterprises in the agricultural sector' were identified. The risks identified will be used in the new programming period as input information and in order to provide opportunities for automatic checks of the way in which work processes are structured. The aim is to increase the number of automatic checks in the new programming period based on a comparison of the information held in the databases in order to reduce the administrative burden when carrying out checks.</p> |
| IE | <p>Legislative measures: Statutory Instrument No 115 of 2012 introduced. This makes it an offence for an applicant to knowingly make a false declaration in an application form or supporting documents relating to EU direct support schemes, sets out powers of authorised officers and lays down fine and/or imprisonment term applicable on summary conviction.</p> <p>Administrative measures/procedures: 1. Listing of direct payment beneficiaries supplied by Department of Agriculture, Food and the Marine (DAFM) to Department of Social Protection, with a view to identifying any deceased beneficiaries. 2. Access logs for DAFM direct payment database enhanced by providing details of when individual accounts are accessed and by whom.</p> |
| EL | <p>Legislative measures: (A) EYD PAA: Publication in the Greek Government Gazette and implementation of Joint Ministerial Decision 4941/07-11-2011 on 'Financial Correction Systems and procedures for recovering unduly or unlawfully paid amounts from national or Community resources under the Rural Development Programme for Greece 2007-2013', (B) DPGD (1) Publication in 2011 of Joint Ministerial Decision 132480/386/10-03-2011 (Government Gazette, Series II, No 85/16-05-2011), specifying the procedure for including applications for aid for the processing and marketing of agricultural products in aid programmes for the period 2007-2013 and the procedure for paying aid to beneficiaries, and Ministerial Decision 165386/1386/28-07-2011 (Government Gazette, Series II, No 1858/22-08-2011) laying down detailed implementing rules and other provisions of Measure 123A. In accordance with the above, where there is a justified need, sub-committees may be set up, made up of officials from the Central Service of the Ministry and/or the special departments of the Administrative Sector for Community Resources and Infrastructure, for the conduct of on-the-spot checks and certification of progress made in investment projects. There are new forms for the certification of expenditure by the Monitoring Committees, with a view to placing stricter controls on the investment projects and the supporting documents submitted by the entities relating to their expenditure, resulting in the prevention of irregularities and fraud or their timely detection (before the issuing of a decision on payment of the public expenditure by the final beneficiary). The statutory framework of the programme</p> |

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| | <p>also provides for open procedures for evaluating and including aid applications, provisions on the creditworthiness of applicants taking into consideration how they responded to their obligations if they implemented investment projects under a previous programming period, and submission of data from official entities on the situation of the company.</p> <p>Administrative measures/procedures: (C) OPEKEPE: For the transfer of single payment entitlements, the signatures of the parties to the entitlement or the signatures of all legal heirs (where the transfer is due to the death of the holder of a single payment entitlement) must be authenticated, and all the supporting documents required under national legislation must be presented together with the transfer request. This procedure ensures that single payment entitlements are transferred and prevents irregularities by any of the parties in order to avoid creating undue entitlements which in turn give rise to sums unduly paid. The procedure was set out in the following OPEKEPE circulars: Circular 16374/28-02-2011 for aid year 2011 and Circular 14584/16-2-2012 for aid year 2012. (D) SDOE - Development of a risk analysis system for conducting targeted checks of business entities with regard to agricultural aid.</p> <p>Note:</p> <ol style="list-style-type: none"> 1) SDOE (ΣΔΟΕ): Financial and Economic Crime Unit (MINISTRY OF FINANCE) 2) OPEKEPE (ΟΠΕΚΕΠΕ): Paying and Inspection Agency for Community Guidance and Guarantee Aid (MINISTRY OF RURAL DEVELOPMENT AND FOOD) 3) DPGD (ΔΠΓΔ): Directorate for Programming and Agricultural Structures (MINISTRY OF RURAL DEVELOPMENT AND FOOD) 4) EYD PAA (ΕΥΔ ΠΑΑ): Special Department for the Management of Regional and Rural Development (MINISTRY OF RURAL DEVELOPMENT AND FOOD) 5) DEP (ΔΕΠ): Directorate for Expenditure Auditing (MINISTRY OF RURAL DEVELOPMENT AND FOOD) |
| ES | <p>Legislative measures:</p> <ul style="list-style-type: none"> - Act 6/2011 of 23 March 2011 on subsidies in the Autonomous Community of Extremadura, which governs financial control of subsidies, offences, and the administrative sanctions applicable. - Act 7/2010 of 21 July 2010 on the public sector of the Autonomous Community of the Balearic Islands, to achieve transparent public sector management. - Resolutions on reductions and exclusions in various aid schemes. <p>Measures or administrative procedures:</p> <ul style="list-style-type: none"> - We would highlight the Spanish paying agencies' contribution to improving risk management owing to their continuous progress in meeting the authorisation criteria, as shown by the certification reports for the various financial years. In particular, there have been |

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| | <p>improvements in the organisational structure, human resources, application authorisation procedures and internal control systems.</p> <ul style="list-style-type: none"> - Improvement and updating of manuals of procedure for the different aid schemes, in particular in respect of checks. Consequent improvement of inspection plans. - Setting up of various management and risk assessment working groups with periodic meetings to strengthen internal control and identify, assess, confirm and manage the risks associated with conflicts of interest and fraud, including corruption. - Staff training courses, seminars, etc., to communicate and/or update knowledge and enhance staff awareness of the importance of combating fraud. - The Coordinating Body FEAGA has developed and set up: <ul style="list-style-type: none"> * A national database (new application for irregularities) to record, follow up and communicate irregularities, including cases of (suspected) fraud. * A national debtors coordination register containing all the debtors of the 18 Spanish paying bodies. |
| FR | <p>Legislative measures: This is a regulatory measure, i.e. the Decree of 20 July 2012 amending the Decree of 16 February 2009 on the conditions for the implementation of the promotion measures in third countries eligible for financing under the national budgets set out in Council Regulation (EC) No 479/2008 of 29 April 2008 on the common organisation of the market in wine. The purpose of this decree is only to amend the previous Decree of 12 August 2009 and the new scheme is much stricter for the most serious cases of deliberate false declarations.</p> <p>Administrative measures/procedures: the Decree of 20 July 2012 was notified to the departments responsible for scrutiny on the day it entered into force (21 July 2012) for immediate implementation.</p> |
| IT | <p>Administrative procedures/measures:</p> <ol style="list-style-type: none"> 1) Piedmont region - bringing a civil claim (Article 78 of the Code of Criminal Procedure and Article 185 of the Criminal Code) against debtors in criminal proceedings to recover the debt. 2) ARTEA (AGEA) - Carabinieri Politiche Agricole e Alimentari (Carabinieri Agricultural Policy Unit). A register has been set up to gather information from external sources. Specific evaluation and authorisation from the relevant manager is required to pay persons entered in this register. <ul style="list-style-type: none"> - A procedure known as ‘Beneficiary stop’ (fermo beneficiario) was introduced at the companies register (Presidential Decree No 602 of 29 September 1973 and Legislative Decree No 285 of 30 April 1992). An immediate block on payments is imposed in the cases involved. - In the Guidelines on the admissibility of expenditure on rural development and similar initiatives (18 November 2010), drawn up under the auspices of the National Rural Network, a series of rules were laid down on the admissibility of expenditure in order to harmonise the procedure for financing the RDP with those for similar financial arrangements for other Community funds, with a view to sound financial management. |

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| | <p>- in the Guide to the demarcation between the CMO for fruit and vegetables and the Rural Development Plan, which was also drawn up under the auspices of the National Rural Network, some tips are given to avoid dual financing of investments in the CMO for fruit and vegetables (first pillar) and the measures in the same sector under the RPD (second pillar).</p> <p>- a document was also produced by the National Rural Network on the control system for rural development, in which criticisms issued by Community bodies as part of their inspection activities are summarised, with an indication of corrective measures and good practices to improve the system.</p> <p>3) Basilicata region. By Executive Resolution No 519 of the Regional government of 12 April 2011, the region approved the new procedures implementing the measures on investment and those on the area of the Rural Development Programme for Basilicata 2007/2013 (EAFRD), following the agreement between the AGEA (Agenzia per le Erogazioni in Agricoltura - Agricultural Payments Agency), the Basilicata region, and A.R.B.E.A. (Agenzia della Regione Basilicata per le Erogazioni in Agricoltura – Basilicata Agricultural Payments Agency) on the management of payment requests for the Basilicata RPD 2007/2013. These procedures lay down the rules on checks to be carried out on requests for aid (which applicants submit to the entity responsible for the measure concerned in order to obtain aid under a particular scheme) and on payment requests (which are submitted to the paying agency). This process ensures that all the checks required to ensure that the conditions for granting aid are fulfilled, are carried out.</p> |
| CY | <p>Administrative measures/procedures: 1. Adoption on the 9th April 2013, of the new Policy on Fraud Proofing of the Legislation and of the Management and Control Systems of CAPO (the whole project for the drafting of the policy and the relevant consultations with all interested parties started and was concluded to a great extent in 2012)</p> <p>2. Administrative decision to facilitate the procedure for taking (immediate) legal/judicial measures against debtors for amounts in excess of €10 000.</p> <p>3. When an irregularity with a financial impact in excess of €10 000 is detected, any other grant applications submitted by the same applicant are also investigated.</p> |
| LV | <p>Legislative measures: General improvements have been made to ensure more effective operation of the system for granting and receiving EU assistance.</p> <p>Administrative measures/procedures: 1) Every year all lands under agricultural use are surveyed visually, and this information is taken into account in managing area payments applications, thus reducing cases of dishonest conduct and fraud on the part of applicants which are out of line with the possible expenditure.</p> |

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| LT | <p>Legislative measures: The administration system for irregularities of legislative provisions operating within the Lithuanian Ministry of Agriculture and its National Paying Agency was established by virtue of the Rules on the administration of irregularities of legislative provisions relating to the implementation of measures under the European Agricultural Guarantee Fund (EAGF), the European Agricultural Fund for Rural Development (EAFRD) and the European Fisheries Fund (EFF), approved by Order No 3D-80 of 5 February 2011 of the Lithuanian Minister for Agriculture (Official publication 2010, No 18-843; 2011, No 4-140). These rules lay down the procedure for the investigation, identification, registration, elimination and prevention of irregularities relating to the implementation of EAGF, EAFRD and EFF measures, and for the provision of information on any such irregularities, with a view to providing for the appropriate and efficient use of EU and Lithuanian budgetary funds, and protecting EU and Lithuanian financial interests.</p> <p>Administrative measures/procedures: The following documents have been approved by means of orders by the Director of the National Paying Agency under the Ministry of Agriculture, with the aim of putting into place preventative measures within the processes used for the administration of infringements:</p> <ol style="list-style-type: none"> 1. The risk assessment and management procedure for project measures under the 2007–2013 Lithuanian rural development programme and the 2007–2013 Lithuanian fisheries sector action programme; 2. The methodology for allocating measures under the 2007–2013 Lithuanian rural development and fisheries sector programmes by risk level and for applying preventative measures and anticipating risk. |
| LU | Not available. |
| HU | <p>Legislative measures: 1. Fraud prevention has been made more effective by the amendment of Act XVII of 2007 on the procedure relating to agricultural, rural development and fisheries support and other measures. Following this amendment, it is no longer possible for the agricultural and rural development support body to accept retroactive changes to the registration.</p> <p>Administrative measures/procedures: Introduction of a new level of checks, e.g.:</p> <p>2/A. In addition to the checks on start-up support for young farmers prescribed by EU and national legislation, the Agriculture and Rural Development Agency (ARDA) checks progress on the commitments undertaken on the basis of interim statements. Clients who fail to provide the data required are subject to a fine. If, following this, a statement is still not received, the ARDA checks implementation on the spot. If it is established either from the statement or from the on-the-spot check that implementation is not in accordance with the undertaking, the ARDA recovers all or part of the aid on the grounds that the claim was unjustified.</p> |

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| | <p>2/B. Another new feature is that, for several aid headings (Creation and development of microbusinesses, Promotion of tourism activities), if bids are submitted with applications, the person processing the application checks in all cases, regardless of whether the bid is accepted or rejected, that the activity in respect of which the bid was submitted is registered with the National Tax and Customs Administration. If the tenderer does not meet these conditions, the bid is rejected.</p> <p>3. The new Master Data Management (MDM) system which the Agriculture and Rural Development Agency began setting up in 2010 allows much faster, more comprehensive and more effective cross-checking of its own data and that of sister authorities data under various headings than previously. 4. Under Section 8(1) of Decree No 30/1012 of 24 March 2012 of the Minister for Rural Development on the detailed conditions governing rural development aid granted from the European Agricultural Fund for Rural Development for the activities of the LEADER local action groups, the LEADER local action groups are subject to an annual audit and must submit the annual report and audit report adopted by the general assembly to ARDA when submitting the first payment request following the drafting of the audit report, but by 30 June each year at the latest. If they fail to do so even after receiving a demand from ARDA setting a deadline, or if the content of the auditor's report does not tally with that of the annual report and this cannot be resolved even after data reconciliation with ARDA, ARDA notifies the managing authority, which may withdraw the LEADER local action group title.</p> |
| MT | <p>Administrative measures/procedures:</p> <ul style="list-style-type: none"> - The setting up of a Quality Control Unit within the Paying Agency and the strengthening of the Internal Audit Function. - The development of a new IT system which integrates the IACS database with the Accounting Module. |
| NL | <p>Legislative measures:</p> <p>Dutch legislation is sufficiently effective to enable fraud at the expense of the EU Funds to be detected, unduly unpaid funds to be claimed, unduly paid funds to be recovered and fraudsters to be penalised. Therefore, there was no need for any further legislative measures, except for the Act referred to under 1.</p> <p>Administrative measures/procedures:</p> <p>The above also applies to administrative measures. Therefore, there was no need for any further legislation or regulation, except for the Act referred to under 1.</p> |
| AT | <p>Legislative measures: BMF + BMLFUW: No specific measures taken.</p> <p>Administrative measures/procedures: BMF + BMLFUW: No specific measures taken.</p> |

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| PL | <p>Administrative measures/procedures: 1. Preventing the creation of artificial conditions for the receipt of assistance.</p> <p>In Measure 112 'Setting up of young farmers', applications for assistance or payment requests should give rise to an on-the-spot inspection for any applicant who owns a farm and is simultaneously in more than one of the following situations:</p> <ul style="list-style-type: none"> a) owns a farm which, prior to being taken over, was part of a larger farm, with the remaining part being transferred to another person who has also applied for the young farmer premium; b) filed a declaration that he/she operates the farm independently, but is registered as living in a place other than the farm or is a full-time day student in another locality; c) was not insured by the KRUS (Agricultural Social Insurance Fund) as at the date of filing the application for assistance; d) declares that the farm meets all the standards (particularly if it produces livestock) and fulfils the criterion of economic viability; e) filed application documents (application, business plan) that were drawn up carelessly, contain data entered in a haphazard manner and give the impression that a coherent conception of agricultural development is lacking; f) rented the farm or the relevant part thereof from his/her parents for at least ten years. <p>2. Introduction of rules aimed at eliminating cases where transaction prices are inflated above the market value for a new investment. In the context of the Common organisation of the markets in fruit and vegetables, when examining applications for financial assistance for investments involving the purchase of new machinery, new equipment or new heavy vehicles, officials check that the purchase price of the new machinery, equipment or vehicle does not exceed the market price. It is thus necessary to be able to access sources of price information such as guides, catalogues, internet classifieds, information received by telephone from producers of and dealers in machinery, equipment and vehicles and the machinery/equipment and vehicle registers, showing net prices, kept with the IT applications of the ARiMR (Agency for Restructuring and Modernisation of Agriculture) account is also taken other conditions influencing price, such as assembly, start-up, individual provision of the deliverable, increased standards, etc. If the analysis reveals doubts or suspicions as to possible price inflation (i.e. inflation of the value of the investments with a view to receiving excessive co-financing) and the beneficiary does not explain the inflated costs, the Director of the regional branch of the ARiMR commissions an independent valuation in order to establish the market value of the investment. If the independent expert confirms that the value of the investment covered by the application was inflated, the director of the regional branch of the ARiMR grants financial assistance at the value of the investment determined by the expert.</p> <p>3. Manual referral for on-the-spot checks</p> <p>In 2012 further cases were identified in which the matter should be manually referred for on-the-spot checks:</p> <ul style="list-style-type: none"> a) where, in a given year, a farmer with an active LFA commitment did not file an LFA payment request but did submit a declaration that he/she operated an agricultural business on lands located in LFA areas covered by the commitment. b) where the area of the agricultural parcels declared in an amendment to an application is 50% higher than the area declared in the application. <p>4. Investment measures (121, 126, 311, 312, 413_311, 413_312) – Monitoring the validity of bank/insurance guarantees serving as</p> |
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| | <p>security for advance payments .</p> <p>The procedures for processing applications for assistance, applications to amend contracts and payment requests included provisions, for example, requiring the monitoring of bank/insurance guarantees serving as security for advance payments.</p> <p>In 2011 an additional feature was added to the IT application for monitoring the validity of the documentation for the legal security for advance payments. The new feature makes it necessary for the official checking an application to fill in the data needed to verify the validity of the bank/insurance guarantee. The application also allows an examination as to whether the validity date of the guarantee complies with the established procedural principles, i.e. it allows advance payments to be settled before the guarantee expires.</p> |
| PT | <p>Legislative measures: For these reference years no legislative measures in this area stand out. However, as in previous years, the national authorities continue to carry out all the administrative, judicial and/or enforcement measures and procedures considered necessary to detect irregularities and recover amounts unduly paid, with a view to protecting the EU's financial interests and combating fraud.</p> <p>Administrative measures/procedures: (1) Issuing of recommendations to the paying agency and other organisations involved aimed at improving management and control procedures prior to the payment of aid. Issuing of recommendations to the beneficiaries of aid; (2) Carrying out of complementary checks on the beneficiaries to ensure that the recommendations issued in the course of checks under Regulation (EC) No 485/2008 are being implemented. The aim is to correct or improve the beneficiary's internal procedures and/or control systems and consequently to reduce risk (3) 'REDUCTIONS AND EXCLUSIONS'. The Instituto de Financiamento da Agricultura e Pescas, (IFAP) approved Regulation on External Procedures No 12, which aims to bring the application of reductions and exclusions under the EARDF to payment requests submitted by beneficiaries of the PRODER, PRODERAM and PRORURAL programmes in line with the provisions of Article 31 of Regulation (EC) No 1975/2006, setting the conditions under which certain reductions and exclusions are applied and establishing the procedures to be adopted if a beneficiary intentionally submits a false declaration, thereby contributing at the same time to fulfilling Community legislation in this area, which lays down more serious penalties in the case of infringements committed deliberately or through serious negligence; (4) Intentional non-compliance. IFAP-approved internal procedural regulation JC-121/01, which sets out procedures to be followed in cases where a suspected irregularity in connection with an application for aid stems from intentional non-compliance on the part of the beneficiary. It clarifies and establishes procedures on informing the relevant judicial authorities of all the acts carried out by the beneficiaries which have come to the attention of the authorities and which might reveal criminal practices, thereby contributing to fulfilling Community legislation in this area, which lays down more serious penalties in the case of infringements committed deliberately or through serious negligence;</p> |

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| RO | <p>Legislative measures: 1. Government Emergency Order No 66/2011 on preventing, detecting and penalising irregularities in the granting and use of European funds and/or the corresponding national public funds, published in Official Gazette of Romania No 461 of 30 June 2011. The development of the new legal framework has led to a consolidation of the tasks of the control bodies set up both within and outside the authorities responsible for managing EU funds. Government Emergency Order No 66/2011 specified the administrative acts issued by authorities with control tasks which represent primary administrative finding acts in accordance with the relevant EU legislation and guides for the application thereof.</p> <p>2. Government Decision No 875/2012 approving the Implementing Rules for Government Emergency Order No 66/2011 on preventing, detecting and penalising irregularities in the granting and use of European funds and/or the corresponding national public funds, published in Official Gazette of Romania No 659 of 15 September 2011. This legislative act incorporated the provisions of the COCOF guide in full into national legislation.</p> <p>3. Act No 188/2011 on managing taxes collected under the Common Agricultural Policy and which are part of the financing system for EU agricultural funds and of the EU's own resources system, published in Official Gazette of Romania No 763 of 28 October 2011. Article 2(c) of that Act defines the concept of 'irregularity' (relating to the management of taxes imposed under the Common Agricultural Policy).</p> <p>Administrative measures/procedures: Adoption, by Memorandum signed by the Prime Minister on 19 December 2011, of the Code of Conduct for staff involved in managing programmes financed from non-reimbursable EU funds, to avoid situations of incompatibility and conflicts of interest.</p> |
| SI | <p>Legislative measures: The Act amending and supplementing the Agriculture Act (ZKme-1A; Official Gazette of the Republic of Slovenia No 57/12, published 27.7.2012) amends the Agriculture Act (ZKme-1, OG RS No 45/08). Article 37a of the Agriculture Act (ZKme-1) specifies that the withdrawal of entitlements or recovery of funds in accordance with legislation is decided by Decision of the Agency, except in the case referred to in ZKme-1 Article 53(2), when the decision on the recovery of funds is taken by the Minister.</p> |
| SK | <p>Legislative measures: 1. National Strategy for Protecting the Financial Interests of the European Union in the Slovak Republic (version 3.0., applicable as of 13 November 2012), accompanied by the Manual for Reporting the Irregularities (version 4.0, applicable as of 1 April 2011) and AFCOS Network Partner Cooperation Manual (version 2.2., applicable as of 13 November 2012) 2. Act No. 71/2012 Coll. and Act No.111/2012 Coll., amending Act No. 528/2008 on Assistance and Support provided from European Community Funds, as amended.</p> <p>Administrative measures/procedures: Administrative and on-the-spot checks are the basic mechanism for preventing irregularities and fraud.</p> |

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| FI | Administrative measures/procedures: No remarks |
| SE | Administrative measures/procedures: For the Rural Development Programme, the Board has been running a project in conjunction with the County Administrative Boards since 2011, known as SUSS-LB (Control and follow-up systems in cooperation - Rural Development Programme) with the aim of improving and verifying case processing within the Rural Development Programme. |
| UK | Legislative measures: UK (1) Administrative checks on all applications and claims for payment as required by Reg (EU) 65/2011 and Reg (EC) 1122/2009. (2) On the spot checks (5% sample of payments / beneficiaries as required by Reg (EU) 65/2011 and Reg (EC) 1122/2009). (3) Ex post checks as required by Reg (EU) 65/2011. Administrative measures/procedures: In Northern Ireland (NI), England and Wales, individual schemes have control plans with legislative and administrative requirements and a description of how requirements are met/controlled. In England, the control plans are supplemented by Directorate Fraud and Risk Registers. Directors in England and Scheme Managers in Wales are required to attest to their performance of the required controls, including anti-fraud administrative checks each year. In Scotland they have a Paying Agency Accreditation Committee which meets monthly to discuss all regulatory compliance issues relating to the 15 delivery Schemes that they administer. They have also recruited 60 extra staff (+10%) to improve the quality of mapping data (LPIS), thereby greatly reducing the risk of over-claiming of land for EAGF claims. Every 3 months they review their Risk Register and update it as appropriate. They also have an Annual Business Cycle spreadsheet which records all key events and dates, thereby ensuring controls are effectively monitored. |
| Member State: | 2.1.2. <i>Describe the outcome of measures you mentioned above on the actions performed in relation to the prevention of suspected fraud cases and the recovery of undue paid EU funds in terms of:</i> <i>-Effectiveness and efficiency of measures/ operations: More irregularities detected before payment, Decreased number of irregularities with financial impact, Other;</i> <i>-Reliability/consistency of financial reporting: By the beneficiary to the paying agency/managing authority, Higher degree of accepted eligible expenditures/payments, Other;</i> <i>-Enhanced compliance with applicable regulations, standards and guidelines</i> |

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| BE | <p>Effectiveness and efficiency of measures/ operations (Bold and specify selected answers): Paying agency for Wallonia: detailed answers for (1) and (2) (cf. 2.1.1) :</p> <p>More irregularities detected before payment - ALV and Paying agency for Wallonia (2)</p> <p>Decreased number of irregularities with financial impact</p> <p>Other: BIRB: Better use of resources: fewer checks lead to the detection of the same number of irregularities. (As there are two new risk analyses there are fewer controls – cf. previous question 2.1.1) + Paying agency for Wallonia: better debtor management (1).</p> <p>Reliability/consistency of financial reporting (Bold and specify selected answers): Paying agency for Wallonia: yes to 1 (FINOP)</p> <p>-By the beneficiary to the paying agency/managing authority</p> <p>-Higher degree of accepted eligible expenditures/payments: B45Paying agency for Wallonia</p> <p>Enhanced compliance with applicable regulations, standards and guidelines (specify): BIRB: Yes. The ‘Past history’ (“antécédents”) and ‘New company’ (“nouvelle firme”) criteria of our risk analysis help focus on major problems and high-risk companies. The second-level check validates the risk analysis and makes it possible to optimise and improve controls if necessary.</p> <p>So yes, compliance with regulations is enhanced.</p> |
| BG | <p>Effectiveness and efficiency of measures:</p> <p>Decreased number of irregularities with financial impact</p> <p>other</p> <p>Improving the administering of irregularities at national level, harmonising the practices of all managing authorities when administering irregularities and reports, improving the coordination mechanism for reporting irregularities at national level.</p> <p>Reliability/consistency of financial reporting:</p> <p>By the beneficiary to the paying agency/managing authority</p> |
| CZ | <p>More irregularities detected before payment - the measure set out above is implemented before the issuing of a grant award decision.</p> <p>Decreased number of irregularities with financial impact - as a result of the measures outlined above.</p> <p>Other</p> <p>Enhanced compliance with applicable regulations, standards and guidelines</p> |
| DK | <p>Effectiveness of measures : As a result of inter-agency cooperation between the AgriFish Agency, SKAT and the police, over 120 farmers are now suspected of or have been found to be engaging in the evasion of duty on imports of commercial fertiliser and in the excessive use of fertiliser in contravention of Danish rules on fertiliser use (the related cases are designated collectively as 'Illegal fertiliser'). Over-use of fertiliser constitutes an infringement of the cross-compliance rules, and as a result aid to farmers has been reduced under the direct</p> |

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| | <p>payment schemes and area-based rural development aid. A total of 51 cases of illegal fertiliser were dealt with in 2011 and 5 were dealt with in 2012; these cases were deemed to involve intentional infringements, and the reduction in aid exceeded the de minimis threshold of DKK 75 000. These cases are still being examined as regards cross-compliance. They are being treated as cases of suspected fraud, and the outcome depends on the results of legal actions relating to compliance with Danish law.</p> <p>The courts aim to establish once and for all whether over-use of fertiliser has taken place. This will affect whether these cases are classed as cases of suspected fraud associated with the unlawful receipt of agricultural aid.</p> <p>Fewer irregularities with a financial impact: Denmark expects the provision of information about the project schemes to have a preventive effect and to reduce the number of all types of irregularity with a financial impact. The measure is still so new that it is as yet impossible to measure its impact.</p> <p>Other: As a result of the illegal fertiliser cases, Denmark has identified an area at risk of fraud relating to cross-compliance. The fact that a number of cases have led to legal actions is expected to have a deterrent/preventive effect.</p> <p>The improved administration of project aid schemes is expected to lead to an improved distribution of knowledge and to more effective and correct administration.</p> |
| DE | Decrease in error rate |
| EE | <p><i>Effectiveness of measures : Other</i> — opportunity to apply enforced recovery where amounts to be recovered have not been received; opportunity to consult the police or the Prosecutor's Office.</p> <p><i>Reliability/consistency of financial reporting: Other</i> — the administrative authorities have a greater degree of awareness, and the rules are more precise; cooperation between authorities has improved.</p> <p><i>Enhanced compliance with applicable regulations, standards and guidelines:</i> When developing the system of checks, the opportunity for automatic checks will be created, as a result of which they will become more precise and effective.</p> |
| IE | <p><i>Effectiveness and efficiency of measures/ operations -Other:</i> Too soon to assess impact</p> <p><i>Reliability/consistency of financial reporting — Other:</i> Too soon to assess impact</p> <p><i>Enhanced compliance with applicable regulations, standards and guidelines :</i> Too soon to assess impact</p> |
| EL | <p><i>Effectiveness of measures:</i></p> <p>More irregularities detected before payment (OPEKEPE, DPGD)</p> <p>Decreased number of irregularities with financial impact. SDOE, DED, DPGD Decreased number of irregularities with financial impact.</p> |

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| | <p>EYD PAA Application of the above measures is leading to a reduction in irregularities with financial impact in the longer term. Other: DED: Assurance of the quality and effectiveness of controls. <i>Reliability/consistency of financial reporting:</i> <i>By the beneficiary to the paying agency/managing authority, EYD PAA:</i> Moreover, application of the above measures is leading to optimum reliability in the submission of financial data by the beneficiaries to the managing authority in the longer term. OPEKEPE: Application of the above measures is leading to a reduction in irregularities with a financial impact over the longer term. <i>Higher degree of accepted eligible expenditures/payments,</i> Other: DED: The requirements of Council Regulation (EC) No 485/2008 were met, and as a result our department has become credible to the EC DPGD: Reduction in cases of overbilling, increase in time spent checking payment files submitted and reduction in approved payments in relation to payments submitted for approval due to increased checks. Avoidance of cases of multiple inclusions. Reduction in the need for financial corrections. <i>Enhanced compliance with applicable regulations, standards and guidelines:</i> Improvement in meeting the requirements of Community law OPEKEPE Council Regulation (EC) No 73/2009 and Commission Regulation (EC) No 1120/2009.</p> |
| ES | <p><i>Effectiveness of measures:</i> <i>More irregularities detected before payment</i> - Increase in number and/or quality of administrative and/or on-the-spot checks prior to payment authorisation. - Opening of investigations and/or carrying out of further administrative or on-the-spot checks on presumed irregularities based on the information provided by management units. - Application of financial sanctions (reduction of aid amount). - Continuous training of staff carrying out checks and annual adjustment of work programmes on the basis of risks detected in previous years.</p> <p><i>Decreased number of irregularities with financial impact :</i> - Greater number of ex ante checks carried out on new aid applications and the consideration of recommendations made by the management units - Improvement in the quality of checks and their effectiveness in detecting irregularities and fraud as a result of continuous training of inspectors.</p> <p><i>Other:</i></p> <p>The risk of irregularities has diminished owing to improved management of higher-risk measures: fruit and vegetables, rural development, the wine sector, dried fodder, single payment. Aid not directly linked to agriculture involving publicity, traceability, subcontracting, etc.,</p> |

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| | <p>is considered most subject to fraud, as is aid relating to investments that require the keeping of commitments or that entail advance payments.</p> <p>Reliability/consistency of financial reporting:</p> <p><i>By the beneficiary to the paying agency/managing authority</i> Increasingly exhaustive and effective checks and provision of advice to beneficiaries, helping to reduce the number of over-declarations and declarations of irregular expenditure items.</p> <p><i>Higher degree of accepted eligible expenditures/payments</i> Strengthening of the preventive role of checks in detecting irregularities prior to the payment of aid, thus obviating the need to recover aid payments.</p> <p><i>Enhanced compliance with applicable regulations, standards and guidelines:</i></p> <ul style="list-style-type: none"> - Continuous training and communication of legislative amendments or new rules to the staff of paying agencies. - Updating, publication and dissemination of manuals of procedures. - The web portals of the various paying agencies have been developed and improved accordingly. |
| FR | <p>Effectiveness and efficiency of measures/ operations : A fall in the number of irregularities may be expected but it is too early to assess the effectiveness of this measure given its recent entry into force.</p> |
| IT | <p>Effectiveness and efficiency of measures/ operations : The number of irregularities with financial impact has decreased: ARTEA (AGEA) – Timely standardisation of the checks which investigators should carry out has had repercussions on the quality of the investigations and on their uniformity throughout the region and has helped to pick up more irregularities.</p> <p><i>Other:</i> (1) ARTEA (AGEA) - the adoption of standard criteria makes sampling checks easier and more objective. The purpose of both the ‘Repertorio’ and the ‘Fermo Beneficiario’ instruments is to suspend payment to persons who are shown not to be complying with the rules following external checks.</p> <p>(2) Basilicata region - having contributed to greater awareness of the culture of legality (shared, clear, widely disseminated and known) which goes a long way to strengthening the sense of belonging and loyalty to the institutions on the part of all those involved (both inside and outside the administration).</p> <ul style="list-style-type: none"> - made the application of the principle of sound financial management more concrete and tangible. - has improved the relationship between the public authorities and the beneficiaries of funds which has led to judgements concerning |

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| | <p>administrative/accounting responsibility in connection with irregular or illegal use of funds.</p> <p>Reliability/consistency of financial reporting <i>Other:</i> 1) ARTEA (AGEA) – The instruments used by the paying agency (e.g. cross-checking national and regional databases) ensure better and more comprehensive assessment of the beneficiary’s position. 2) Basilicata Region - Entry of aid applications and payment requests in the National Agricultural Information System (SIAN) is done exclusively through an authorised Centre for Agricultural Assistance (CAA), accredited by the paying agency through the granting of a mandate or by a regionally accredited independent professional (as described in DGR 1487/2009 and subsequent amendments) with appropriate delegation for the entry of such requests from the undertakings, who has access to the reserved section of the SIAN portal and is authorised by the regional authorities to provide services. This arrangement reduces the margin of error in the entry of data in the system. Moreover, all the checks used ensure greater reliability and consistency in the financial information system.</p> <p>Enhanced compliance with applicable regulations, standards and guidelines: 1) ARTEA (AGEA) – Regional provisions on failure to comply with Regulation (EC) No 1698/2005, by introducing an appropriately gradual scale of penalties, results in a disincentive to break the rules. 2) Carabinieri Politiche Agricole e Alimentari - the documents referred to in point 2.1.1 are, through analogous measures, essential for avoiding the risk of dual financing under the EARDF and other Community funds</p> |
| CY | <p>Effectiveness and efficiency of measures/ operations: <i>More irregularities detected before payment</i> Decreased number of irregularities with financial impact Other: Better awareness of applicants. Reliability/consistency of financial reporting: Other: Improvement in the quality of the content of the applications.</p> |
| LV | <p>Effectiveness and efficiency of measures/operations: More irregularities detected before payment Reliability/consistency of financial reporting: By the beneficiary to the paying agency/managing authority</p> |
| LT | <p>Effectiveness and efficiency of measures/operations: More irregularities detected before payment. More on-the-spot checks are being carried out and projects subject to risk are being identified, i.e. irregularities are being identified before the disbursement of support funds.</p> |
| LU | ? |
| HU | <p>Effectiveness and efficiency of measures/ operations: More irregularities detected before payment: 2/A. An increased number of irregularities were detected before payment: once a grant application has been approved, the client may request payment of 90% of it, whereas the remaining 10% may be claimed only after the farm has been set up (which could take several years). The Community Regulation requires an inspection before the last instalment is paid</p> |

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| | <p>out, but the new requirement for interim statements means that ARDA receives information on progress earlier. Any fraudulent claims can thus be identified earlier, before the final instalment has been paid.</p> <p>2/B. Invalid bids can be screened out, thereby avoiding irregularities with financial consequences.</p> <p>3. The use of targeted, structured data stored in the MDM system through its compatibility with ARDA's computer system together with the improved effectiveness of cross-checking means that more unjustified claims can be screened out before payment is made.</p> <p>Other: 1. The effect of the amendment of legislation has reduced the possibility for clients to try to meet the conditions of aid by posteriorly entering data in the system.</p> <p>4. The Managing Authority ordered sanctions for the failure to carry out auditing ordered by Decree No 30/2012 of 24 March 2012 of the Minister for Rural Development on the detailed conditions governing rural development aid granted from the European Agricultural Fund for Rural Development to support the activities of the LEADER local action groups in order to reinforce the compliance with the provision, thus ensuring the effective and lawful use of public funds.</p> <p>Other: 4. The legislation has improved transparency of the use of funds.</p> |
| MT | <p>Effectiveness and efficiency of measures/operations: The abovementioned functions permit increase in administrative checks and scrutiny reviews.</p> <p>Reliability/consistency of financial reporting: Consistency is of utmost importance and administrative checks are spread across the whole payment process</p> |
| NL | <p>Effectiveness and efficiency of measures/operations: Not applicable as a result of the above.</p> |
| AT | <p>Effectiveness and efficiency of measures/operations: <i>BMLFUW</i>: Decreased number of irregularities with financial impact - by increased preciseness of aid applications and administrative procedures.</p> <p>Reliability/consistency of financial reporting: <i>BMLFUW</i> : By the beneficiary to the paying agency/managing authority.</p> |
| PL | <p>Effectiveness and efficiency of measures/operations:</p> |

- More irregularities detected before payment.
- Decreased number of irregularities with financial impact.

Other: checking the LFA commitment, eliminating potential financial irregularities connected with the risk of expiry of guarantees before the settlement of advance payments.

Enhanced compliance with applicable regulations, standards and guidelines: Measure 112 'Setting up of young farmers' – Article 26(2)(d) of Commission Regulation (EC) No 1975/2006 of 7 December 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 1698/2005, as regards the implementation of control procedures as well as cross-compliance in respect of rural development support measures. According to that provision, administrative checks on applications for support are to include a verification of the reasonableness of the costs proposed, to be evaluated using a suitable evaluation system, such as reference costs, a comparison of different offers or an evaluation committee.

Common organisation of the markets in fruit and vegetables:

1) Article 143 of Commission Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors. That Article states that, without prejudice to specific provisions of that Regulation or other Union legislation, Member States are to introduce checks and measures in so far as they are necessary to ensure the proper application of Regulation (EC) No 1234/2007 and that Regulation. Those checks and measures are to be effective, proportionate and dissuasive so that they provide adequate protection for the financial interests of the Union;

2) paragraphs 1(a)(i) and (ii) of Article 9 'Protection of the financial interests of the Community and assurances regarding the management of Community funds' of Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy. In accordance with those paragraphs, the Member States, within the framework of the common agricultural policy, are to adopt all legislative, regulatory and administrative provisions and take any other measures necessary to ensure effective protection of the financial interests of the Community, and particularly in order to: check the genuineness and compliance of operations financed by the EAGF and the EAFRD and prevent and pursue irregularities;

3) Article 27 of Council Regulation (EC) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities. According to that article, budget appropriations are to be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

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| PT | <p>Effectiveness and efficiency of measures/ operations For the period of time in question, it has not yet been possible to assess the impact of the measures taken with respect to these indicators. However, it is our opinion that fewer cases are being registered.</p> <p>Reliability/consistency of financial reporting: By the beneficiary to the paying agency/managing authority</p> <p>Enhanced compliance with applicable regulations, standards and guidelines: Following the recommendations, the bodies in question made regulatory changes, either issuing rules of procedure (EAGF) or ensuring better dissemination of the rules (EARDF). Implementation of the recommendations is also improving the reliability of information gathered during ex-post checks.</p> |
| RO | <p>Effectiveness and efficiency of measures/operations: More irregularities were detected before payment, as a result of consistent application of the legislative measures in the Member State concerned.</p> <p>Other: Increased staff awareness in respect of reporting irregularities detected in the course of processing payment requests. Detection of shortcomings, by the audit bodies, and reporting of those shortcomings to the senior management of the entity audited, together with the recommendations made in order to make corrections, have strengthened the internal control environment of the entity audited and consolidated the internal control working procedures and mechanisms, thus ensuring greater effectiveness in preventing irregularities and cases of suspected fraud.</p> <p>Reliability/consistency of financial reporting: A higher degree of accepted eligible expenditures/payments as a result of a more transparent approach in implementing the programme.</p> <p>Other: the annual error rate has decreased.</p> <p>Enhanced compliance with applicable regulations, standards and guidelines: Enhanced compliance with applicable regulations, standards and guidelines (detailed provisions in the procedures, relating to the applicability of Government Emergency Order No 66/2011 relative to the internal forms and the procedural stages, including by incorporating the EU guidelines, i.e. the COCOF Guide, into national legislation).</p> |
| SI | <p>Other: The aforementioned provision facilitates the recovery of irregularly granted funds, since the matter is already decided by a body of first instance and there is no need to carry out proceedings with protracted extraordinary legal remedies that are decided by the competent Ministry. The amendment to the Agriculture Act (ZKme-1) also concerns Article 42, stating that, when a decision is made automatically using the information system and the actual situation has been established incorrectly or the material provisions have been misapplied in</p> |

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| | <p>the system, then within one year of the decision being served to the party concerned, the agency shall entirely annul the decision and issue a new one. The date of the decision shall be taken as the date of issue of the new decision. From this runs the period within which proceedings may be renewed from the previously applicable 6 months to one year. In addition, the new ZKme-1 Article 42 provides that, where, on the basis of the final report or other final act of the competent supervisory or audit authority, the competent authority establishes that funds have been awarded in breach of EU rules or EU rules have not been correctly applied in full, the competent authority shall annul its decision within five years of the date when the decision becomes final and replace it with a new decision or annul the decision referred to in ZKme-1 Article 56(2) within five years of the last disbursement of funds and replace it with a new decision. This specifically transposes into Slovenian law the newly-introduced option of intervening in an officially completed procedure, when funds have been incorrectly disbursed and this is established by the supervisory authorities and not directly by just the paying authority. That may be carried out within a period of 5 years after the last disbursement of funds. The modified ZKme-1 Article 45(5) also provides that, once five years have elapsed after the date when the decision becomes final, renewals on any recovery-related grounds can no longer be proposed or introduced ex officio. The provision lays down the possibility for renewal of the procedure to be initiated, on any recovery-related grounds, within five years of the date when the decision becomes final.</p> |
| SK | <p>Reliability/consistency of financial reporting: In relation to suspected fraud cases, no irregular expenditure that would have a significant impact has been detected, therefore, the above measures are appropriately implemented.-</p> <p>Higher degree of accepted eligible expenditures/payments.</p> |
| FI | Not available. |
| SE | <p>Enhanced compliance with applicable regulations, standards and guidelines: The Board's and the County Administrative Boards' SUSS-LB project was adopted in October 2012, so it is too early to assess the outcome of the project.</p> |
| UK | <p>Effectiveness and efficiency of measures/operations:</p> <p>- <i>More irregularities detected before payment:</i></p> <p>In England and Wales, administrative checks and on the spot checks are conducted pre-payment and in England, in the case of SPS, there is an on-going programme of inspections upon claimant's land.</p> <p>In Scotland, increased training, especially for field inspectors has been undertaken. For both EAGF & EAFRD, admin and on-the-spot checks are completed before any payments are made. When any recovery is required, no further payment is made to the beneficiary until the debt has been recovered.</p> <p>Other:</p> <p>In Scotland, for EAFRD, their risk modelling approach has been altered to increase checks on both higher value cases and more novel project-types.</p> |

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| | <p>Reliability/consistency of financial reporting: - By the beneficiary to the paying agency/managing authority: The accuracy of the control statistics reported to Commission has been improved.</p> <p>Other: In Scotland a new IT system for executing and managing debt recovery has been introduced.</p> |
| Member State: | <p>2.1.3. <i>Based on the lessons learnt from the findings of the administrative investigations undertaken in the period of 2011-2012, which new control and investigation strategies have your Member State put in place or plans to put in place, in order to reduce the risk of fraud and to better detect cases of suspected fraud in the spending of the agriculture funds? specify selected answers :(National strategies, Regional strategies (including the number of such regional strategies, Type of operations, Economic sectors covered, Specify the most relevant aspects of these strategies, Other)</i></p> |
| BE | <p>Regional strategies (including the number of such regional strategies): Paying agency for Wallonia: review of admissibility procedures and enhanced administrative controls to harmonise the first and second pillars.</p> <p>Type of operations (SPF Finances)</p> <p>Economic sectors covered (SPF Finances)</p> <p>Specify the most relevant aspects of these strategies: SPF Finances: the largest sums are paid out in connection with the operational programmes for fruit and vegetables: the risk analysis programme is also set up in such a way that this sector is checked on a very regular basis.</p> |
| BG | <p>Type of operations: There are plans for more effective application of planned checks by means of risk analysis based on data from investigations and new forms of fraud and fraud schemes and on types of fraud typically affecting certain regions, schemes and aid measures.</p> <p>Economic sectors covered : The investigations carried out and planned cover all high-risk sectors. This will guarantee the detection of fraud where there has been no specific report and where all administrative checks appear to have been</p> |

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| | carried out correctly without uncovering irregularities. |
| CZ | |
| DK | National strategies: As a result of the illegal fertiliser cases, adjustments have been made and other measures taken in the field of controls. In 2012 the control authority (the AgriFish Agency's Agriculture Centre) stepped up controls on inconsistencies relating to commercial fertiliser in the administrative control of fertiliser accounts with 500 special controls out of 1160 cases of controls. At the same time a number of control codes (risk criteria) have been included in the risk analysis, and there is targeted use of commercial fertiliser. Thanks to these initiatives and to increased cooperation with SKAT, the control authority expects to be able to identify more farmers who purchase and use illegal fertiliser, with the help of national controls. |
| DE | See subparagraph 2.1.1 - regular review and updating of the management and control systems. Regional strategies : For the area of responsibility of the German customs administration, it is the case that the area of the EAGF, in particular export refunds, is marked by a sharp reduction in the rates of refund, which in itself means not only a reduction in refunds paid but also in possible irregularities. Due to the low refund rates and the high level of administration and controls, this area is no longer attractive enough for fraud and irregularities. |
| EE | National strategies — Estonia intends to draw up a strategy that will make clearer the role of implementers and law-enforcement bodies in protecting the EU's financial interests. <i>Specify the most relevant aspects of these strategies</i> — cooperation and a rapid exchange of information. <i>"Other:</i> The paying agency intends in the coming years to implement enhanced checking operations when processing applications where there is suspicion of an irregularity and to process those applications outside the main procedure. In the new programming period, greater use is intended to be made of the various opportunities for automatic checks. A thorough overhaul of the existing risk-analysis system is also planned. Ensuring legitimacy is one of the strategic objectives in the paying agency's development plan for 2013–2015. |
| IE | National strategies |
| EL | National strategies: DED: 1) application of the specified risk analysis methodology, 2) updated control guidelines and procedures, 3) conduct of the required ex post checks, compliance with deadlines and with all the obligations arising from Council Regulation (EC) No 485/2008, 4) keeping of statistics EYD PAA: National strategies: Intention to permanently strengthen cooperation between inspection authorities (EYD/EYE PAA - SDOE - General Inspector of Public Administration - GEDD) |

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| | <p>Regional strategies SDOE: Targeted actions for conducting ion-the-spot checks of entities (natural and legal persons) subsidised by the agricultural funds, under its Annual Action Programme for 2013. DPGD: Training of the members of the Monitoring Committees of the Regions/Regional Units so that the subsidised investment plans are inspected in a more correct and accurate manner.</p> <p>Type of operations :SDOE: Development of a risk analysis system, conduct of on-the-spot checks of business entities subsidised by the agricultural funds, forwarding of the inspection findings of the SDOE to the competent services of the Greek government in the case of recovery of sums unduly and unlawfully paid. DPGD: Issuing of an explanatory circular on the work, responsibilities and degree of liability of the Committees and on how to inspect investment plans and the expenditure submitted for co-financing. - Finding resources for conducting a training seminar for the members of the Committees. - Conduct of extraordinary random on-the-spot checks by the competent officials of the Central Service of the Ministry of Rural Development and Food.</p> <p>Economic sectors covered :SDOE: Cash flows of agricultural aid of entities of economic interest to protect Community and national financial interests. <i>Specify the most relevant aspects of these strategies:</i> EYD PAA: Joint on-the-spot checks (administrative, physical, financial), verification of the accuracy and legality of tax information submitted for inclusion/of included co-financed investment projects. DPGD: The aims of the above measures are: ascertaining that subsidised measures have been applied correctly - preventing and prosecuting irregularities - recovering funds lost due to misuse or negligence.</p> |
| ES | <p>National strategies The Coordinating Body FEAGA has begun to develop a national anti-fraud strategy in line with the Commission's and DG AGRI's strategies.</p> <p>Regional strategies :</p> <ul style="list-style-type: none"> - Improvements in the development of inspection plans on the basis of evaluation and updating of risk criteria. Increase in the number of quality checks and cross-checks. - Improvements in the carrying out of checks (explained in manuals of procedures) in the light of experience or new risk factors. <p>Type of operations</p> <p>Carrying out of checks applying specific risk analysis criteria (amount, sectors, complaints, indications of fraud, etc.) before and/or after payment. Depending on the type of aid and its purpose, there are greater risks and histories as a result of previous checks, and this knowledge is used in the strategy to be followed in monitoring operations; higher-risk operations are also specifically included in the</p> |

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| | <p>sample.</p> <p>Economic sectors covered The different investigation strategies take into account the sectors or activities subject to greater risk of irregularity or fraud: aid schemes for fruit and vegetables, rural development, the wine sector, dried fodder, single payment. Activities not directly linked to agriculture that involve publicity, traceability, subcontracting, etc. Also aid relating to investments that require commitments to be kept, or involve early payment.</p> <p><i>Specify the most relevant aspects of these strategies:</i></p> <ul style="list-style-type: none"> - The information obtained from the databases containing information on irregularities and national and regional debtors. - Studies and analysis by the Coordinating Body FEGA of irregularities communicated at national level. - Studies and analysis of irregularities carried out by OLAF on the basis of the information sent by the Member States in the IMS database (via Module 1848). - Information from complaints and OLAF investigations. - Inclusion in inspection manuals of risk factors identified. |
| FR | <p>National strategies: Given that these are new measures (for instance the multiannual measures to promote and encourage investment in wine production), several risk weightings cannot be applied (previous controls or irregularities). For the risk analysis, the amount criterion must be refined for operations planned under an agreement covering several financial years, as it is not only the payment in the reference year that must be taken into account but also the total subsidy. Owing to partial payments and the non-permanent character of the aid measures, the selection of beneficiaries by applying the risk calculation on the basis of payments made over a single EAGF financial year is not sufficient; the total amount already paid is taken into account and a file is created that is specific to the beneficiaries is created. However, the best way to get to know beneficiaries better and to adopt a more forward-looking approach to programmes which usually run for three years is to collect simple basic information as soon as possible without waiting for the payment data; for each subsidised operator the total estimated amount of aid and its break-down per year.</p> |
| IT | <p>National strategies:</p> <ol style="list-style-type: none"> 1) Customs authority - encouraging checks on the origin of goods by means of legislative and/or administrative initiatives which promote the traceability of relevant documentation. An administrative procedure is currently being designed to provide specific guidelines on timely and uniform interpretation of Article 1a of Regulation (EC) 485/2008 and a legislative proposal is being prepared to ensure that the documentation required for ex post controls under Regulation (EC) 485/2008 must be retained as long as is needed for such checks. 2) Guardia di Finanza: as illustrated by the 2011 questionnaire, the Guardia di Finanza has continued to improve risk analysis aimed at |

selecting objectives to be checked. In this connection, work is under way to put into service the Sistema Informativo Anti Frode - S.I.A.F (Anti-Fraud Computer System), and the 'project actions' remain of primary importance (*Annex 1 -To identify possible fraud by persons who have benefited unduly from Community funding intended to provide setting-up aid to young farmers. The activity was targeted at 'young farmers' who have unduly received Community aid by failing to comply with the 'start-up' requirement and, in some cases, have received aid from various Community and/or national sources in the agricultural field. The risk analysis carried out by the target section allowed 285 individuals to be identified for detailed checks in the country as a whole.*).

To perform checks on persons who, under the European Union's Rural Development Policy, received aid destined for farmers who had withdrawn arable land from production for at least 20 years, without fulfilling the essential requirement of being a farmer. 136 checks will be carried out in six Italian regions on individuals who appear not to be farmers.)

Regional strategies :

1) Marche region – adoption of a single inspection register - Registro Unico dei Controlli (RUC).

2) Guardia di Finanza - it is absolutely necessary, for 2012 also, to conclude agreements with the various local authorities. It is only through the acquisition of local information and the development of joint synergies that is possible to make the intelligence activities for the selection of potentially useful targets for checks really efficient.

3) Basilicata region – 'Memorandum of understanding between the Basilicata region and the regional headquarters of the Guardia di Finanza'

Regional Government Executive Resolution Nos 583 of 17 May 2012 and No 1093 of 8 August 2012: 'Approval of the draft Memorandum of Understanding between the Basilicata Region and the Basilicata Regional Headquarters of the Guardia di Finanza for the coordination of checks and the exchange of information on Community funding (2007/2013 Community programmes)'

The Memorandum of Understanding between the Basilicata region and the Guardia di Finanza, aimed at improving the overall efficiency of checks on the use of EU operational programmes financed through the structural funds (ERDF, ESF and EARDF) in Basilicata for the 2007-2013 programming period, was signed on 17 September 2012. In particular, it was established that:

a) the parties undertake, while maintaining their respective roles, to cooperate on an equal basis, in a timely and practical manner, in such a way as to avoid duplication and bureaucracy in carrying out checks; b) the Basilicata region may ask the Guardia di Finanza to carry out certain police inquiries and investigations with a view to protecting the national and EU budgets, in cases in which its own investigations have uncovered possible links with criminal activities; c) the Basilicata region undertakes to update and correct the database of beneficiaries of Community co-financing and the list of operations co-financed by Community funds for the 2007-2013 programming period; d) the Guardia di Finanza will provide timely notification of the launch of investigations into beneficiaries of co-financing and will endeavour to reduce to a minimum of disruption which the inspection may impose on the person being investigated. When the Guardia di Finanza detects infringements, it will inform the Basilicata region, indicating which provisions have been breached, the nature and amount of the expenditure and the time or period when the irregularity was committed.

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| | <p>Type of operations : Customs authority - ex post checks on export refunds. Marche region - operations relating to investment and area-based measures.</p> <p>Economic sectors covered: 1) Customs authority - agricultural products subject to export refunds 2) Marche region - Agriculture, Agri-food, Forestry, Services in the agriculture sector.</p> <p><i>Specify the most relevant aspects of these strategies:</i></p> <p>Customs authority - improve the quality of ex-post checks. Marche region - the RUC enables data to be cross-referenced thereby improving checks and facilitating identification of any unnecessary duplication.</p> |
| CY | <p>National strategies : Types of operations: For on the spot checks relating to investment measures with an intensity of 100%, the following were added: (a) the practice of photographing the object of the check for enhanced documentation of the control findings and (b) preliminary in situ visits for all applications relating to land use activities.</p> <p>Economic sectors covered: EAFRD</p> |
| LV | <p>Other -Where necessary clarifications can be inserted in the guidelines which are incorporated into the procedure laid down for the management of the particular aid measure. Account is taken of characteristic warning signs of fraud and of other parameters that characterise fraud.</p> |
| LT | <p>Other - No new strategies applied.</p> |
| LU | |
| HU | <p>Type of operations: <i>Linking of data systems:</i> Linking of the National Food Chain Safety Office and ARDA data systems through a jointly used database (MDM).</p> <p>More on-the-spot checking of payment requests – there has been a change in the criteria for designation for checking: - the threshold amount triggering compulsory checking has been lowered, and - any second request for payment must be checked if the first request was not. In this way, the ARDA inspectors can identify any activities or items which do not meet the legal requirements before the final payment</p> |

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| | request is submitted; in other words, irregularities arising through misunderstanding or committed deliberately do not remain undetected until the final aid payment, which makes for fewer and lower undue payments. This measure was introduced in October 2012 for certain investment schemes under the European Agricultural Fund for Rural Development. |
| MT | Other: The development of a new IT module permits investment measure-related payments to identify cases of double funding during processing stage. |
| NL | National strategies: The operating instructions given to inspectors and others take account of previous findings/irregularities. Regional strategies: Again, operating instructions given to regional inspectors and others take account of previous findings/irregularities. |
| AT | National strategies: (BMLFUW). |
| PL | Other: There are no plans to introduce new strategies or controls in the immediate future. |
| PT | Type of operation |
| RO | <p>National strategies: The National Anticorruption Strategy 2012-2015, was adopted by Government Decision no 215/2012. The Anti Fraud Department (DLAF) will draw up and implement a new National Anti Fraud Strategy in accordance with Article 10(d) of Government Decision No 738/2011. The authorities responsible for managing EU funds have set up a vertical double check system.</p> <p>Type of operations: A vertical double check system set up at the authorities responsible for managing EU funds. The higher coordination bodies carry out sample based checks relating to the stages completed previously by the lower level authorities. This makes it possible to detect suspected irregularities/fraud at any level.</p> <p>Economic sectors covered –All economic sectors that use non reimbursable European funds.</p> <p>Specify the most relevant aspects of these strategies: The National Anti-Fraud Strategy (NAFS) shall be drawn up with a view to reducing and preventing fraud by consolidating the existing legal, institutional and operational framework in a way that is consistent, effective and compatible with EU rules, in order to ensure effective and equivalent protection of the financial interests of the European Union in Romania. The Strategy will be aimed, among other things, at creating networks of representatives of the national bodies involved in protecting the financial interests in question, in order to ensure national operational exchanges of information, including in particular a coordinating network for control activities.</p> <p>The purpose of the National Anticorruption Strategy is to reduce and to prevent the corruption phenomena through rigorous application of</p> |

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| | <p>legal and institutional framework in order to maximize the impact of anti-corruption measures. The document has a multidisciplinary character and it is addressed to all the public institutions which are representing the executive, legislative and judiciary powers, the local public authorities, the business environment and the civil society. The document incorporates the areas identified as priorities at EU level: recovery of proceeds of crime, whistleblower protection, public procurement, preventing and combating political corruption, protection of EU financial interests.</p> |
| SI | <p>Other: In accordance with the applicable public information regulations, the Agency regularly publishes on its website all current information, notices, guidelines, questions and answers (forum), documents and other data concerning its operation, actions being carried out and beneficiaries. This information is thus available at all times to all interested members of the public (investors, journalists, institutions, etc.). Parties using the internet do not, therefore, need to seek this information directly from staff at the Agency. At the same time, the published information is also available to staff for use in their communications with the various parties. Thus, while fewer enquiries may be submitted to the Agency, there is also less time for framing replies to those that do come in.</p> <p>On its website, the Agency regularly publishes the following typical information:</p> <ul style="list-style-type: none"> - general information and updates on the issue of decisions, disbursements, the publication of public calls for tender, implementation of actions, etc., - press releases, press packs, - important deadlines, - public calls for tender, - guidelines for implementing individual measures and obligations, - forms, - annual reports, - beneficiaries of funds in the previous financial year (legal persons), - all applicable legislation relevant to the Agency, - electronic applications for accessing data and e-submission of applications (including instructions for use), - etc. <p>In particular, publicly available and accessible data on payments to beneficiaries plays an important role in ensuring the transparency of transactions. It helps both reduce the risks of fraud arising and facilitates fraud detection.</p> |
| SK | <p>National strategies: The national strategies have been fully implemented and are functional.</p> |
| FI | |
| SE | <p>The common reporting policy for suspected EU fraud has been unchanged since year 2011. However, the policy is still valid in order to reduce the risk of fraud and to better detect cases of suspected fraud (see also answer to 2.1.6).</p> |

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| UK | None |
| Member State: | <p>2.1.4. <i>Use of fraud indicators</i></p> <p>-General indicators (Categories of irregularities, Categories of beneficiaries/economic operators, Categories of operations, Categories of modus operandi, Economic sectors, Geographical areas, Other)</p> <p>-Specific indicators (red flags) aiming at identifying measures/Projects, Transactions, Individual economic operators (beneficiaries), Other</p> |
| BE | <p>General indicators : Categories of beneficiaries/economic operators: SPF Finances, Categories of operations: SPF Finances, Economic sectors: SPF Finances</p> |
| BG | <p>General indicators : <i>Categories of irregularities</i>: Priority schemes and measures and specific types of irregularities affecting them are identified by a risk assessment based on data on fraud in previous years. Examples include the declaration for support under direct area payment schemes and measures of large areas/large numbers of animals by first-time applicants or the deliberate inflation of the price of assets/services under the Rural Development Programme.</p> <p><i>Categories of beneficiaries/economic operators</i>: Beneficiaries whose owners/managers have been checked/investigated following reports of fraud involving European funds; persons who obtained maximum grants under direct area payment schemes; beneficiaries using a consultancy firm that has been checked following suspected involvement in fraud/corruption.</p> <p><i>Economic sectors</i> :Infrastructure projects, projects involving the purchase of large agricultural machinery, etc.</p> <p><i>Geographical areas</i>: Perform risk analysis based on the information about the number and nature of the fraud for the certain region.</p> <p>Specific indicators: <i>Measures/Projects</i>: Projects involving the most financial aid; multiple aid applications from related persons; Measures and schemes with the highest level of fraud in the previous period, the highest amount of aid and the lowest costs – declared for aid under the area payments scheme for permanent meadows and grassland, etc</p> <p><i>Individual economic operators (beneficiaries)</i></p> <p><i>Other</i>: Checks are carried out on the projects of all beneficiaries of State Fund Agriculture schemes and measures connected with a natural person and/or officer at a legal person found to have committed fraud.</p> |

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| CZ | <p>General indicators : <i>Categories of modus operandi, Geographical areas</i></p> <p>Specific indicators : <i>individual economic operators (beneficiaries)</i></p> |
| DK | <p>General indicators : <i>Categories of beneficiaries/economic operators</i>: If a particular beneficiary or type of beneficiary is found to be associated with irregularities, further controls will be carried out on that beneficiary or those beneficiaries.</p> |
| DE | <p>General indicators : where appropriate goods related inspections</p> <p><i>Categories of irregularities</i> <i>Categories of operations</i> <i>Categories of modus operandi</i> <i>Economic sectors</i></p> |
| EE | <p>General indicators : We do not believe that fraud is linked only to specific businesses, sectors or operations. Instead, there are benefits to be gained from a rapid exchange of information when irregularities or fraud schemes are detected.</p> <p><i>Categories of operations</i> — risk assessment <i>Categories of modus operandi</i> — flexible approach when organising on-the-spot checks <i>Economic sectors</i> — assessment of the risks in the support measures and a regular review of those risks</p> <p>Specific indicators :</p> <p><i>measures/Projects</i> <i>Transactions</i> — transactions with associated persons/entities; 'inflated price' <i>Individual economic operators (beneficiaries)</i> — payment difficulties, debts; problems with implementing previous projects; support for persons/entities seeking profitability (support not needed); non-profit associations (operations as a whole cannot be checked) <i>Other (specify)</i> — unannounced on-the-spot checks; where necessary, allowing implementers to ask for information concerning the operations of the whole business, incl. its accounting data</p> |
| IE | <p>General indicators : A very comprehensive system of checks and controls is carried out by the Irish Department of Agriculture, Food and the Marine (DAFM) in order to ensure the protection of EAGF/EAFRD funds. All findings, whether deemed to be irregularities or</p> |

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| | <p>suspected fraud, are followed up accordingly. DAFM financial controls are already anti-fraud oriented.</p> <p>Specific indicators (red flags) aiming at identifying : A rolling review of risk assessment criteria for DAFM controls operates and is updated to take account of irregularities detected.</p> |
| EL | <p>General indicators : DED (1) Ex post on-the-spot checks under Regulation (EC) No 485/2008 of beneficiaries or debtors relating directly or indirectly to the system of financing by the European Agricultural Guarantee Fund, (2) extension of on-the-spot cross-checks to the head offices of third parties to verify the accuracy of the main data subject to control, (3) application of a risk analysis methodology when drawing up the programme of checks, (4) updating of control guidelines and procedures, (5) communication with the Member States to avoid paying aid twice, and (6) continuous training and updating of controllers by means of seminars and internal meetings.</p> <p><i>Categories of irregularities</i> : SDOE, EYD PAA, DPGD</p> <p><i>Categories of beneficiaries</i> : SDOE, DED,</p> <p><i>Types of operations</i>: SDOE, DED, EYD PAA, DPGD</p> <p><i>Categories of modus operandi</i> : DED, DPGD</p> <p><i>Economic sectors</i> : SDOE</p> <p><i>Geographical areas</i>, SDOE, DPGD</p> <p>Specific indicators :</p> <p><i>measures/Projects</i> : SDOE, EYD PAA, DPGD</p> <p><i>Transactions</i> : SDOE, DPGD '</p> <p><i>Individual economic operators (beneficiaries)</i>: SDOE, EYD PAA</p> |
| ES | <p>General indicators</p> <p><i>Categories of irregularities</i>,</p> <p>Categories of beneficiaries/economic operators</p> <p><i>Categories of operations</i></p> <p><i>Categories of modus operandi</i></p> |

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| | <p><i>Economic sectors</i></p> <p><i>Geographical areas,</i></p> <p><i>Other</i> :Given the existence of significant irregularities, the number of additional checks during the current year will be increased and the percentage of producers to be subject to these checks the following year will be increased accordingly.</p> <p>Specific indicators :</p> <p><i>measures/Projects</i></p> <p><i>Transactions '</i></p> <p><i>Individual economic operators (beneficiaries</i></p> <p><i>Other</i> :Lack of transparency in procedures, submission of false or suspect data, difficulties in finding and submitting documentation or attempts to conceal, etc.</p> |
| FR | <p>General indicators : For the Mission Contrôle des Opérations dans le Secteur Agricole (Scrutiny of Transactions in the Agricultural Sector Mission – ‘COSA Mission’) and customs, which carry out the ex-post controls (Regulation (EC) No 485/2008), a risk analysis is notified to the European Commission. It is adapted on the basis of the type of aid and the relevance of the criteria selected is checked afterwards.</p> <p>Concerning the ODARC (Office du Développement Agricole et Rural de Corse - Office for the Agricultural and Rural Development of Corsica):</p> <ul style="list-style-type: none"> - the controls under the Integrated Administration and Control System (SIGC - Système Intégré de Gestion et de Contrôle) controls before the final aid payment (75% of the aid) are carried out by the ASP (Agence de Services et de Paiement – Agency for Services and Payment), acting on behalf of the Management Authority; - the non-SIGC (HSIGC) checks - on controls before final payment of the aid and ex-post controls (Regulation (EU) No 65/2011) - are carried out by the ODARC controls department. <p>These controls take into account the type of operations, the aid measures and volumes as well as the results from controls carried out in year N-1. The number of controls carried out is greater than that provided for in the regulation.</p> <p><i>Categories of irregularities,</i></p> <p>Categories of beneficiaries/economic operators</p> <p><i>Categories of operations</i></p> |

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| | <p><i>Categories of modus operandi</i></p> <p>Specific indicators (<i>red flags</i>) aiming at identifying : The ODARC uses the results from the SIGC and HSIGC monitoring based on the type of operations.</p> <p><i>measures/Projects</i></p> <p><i>Transactions '</i></p> <p><i>Individual economic operators (beneficiaries)</i></p> |
| IT | <p>General indicators :</p> <p><i>Categories of irregularities,</i></p> <p>Categories of beneficiaries/economic operators</p> <p><i>Categories of operations</i></p> <p><i>Categories of modus operandi</i></p> <p><i>Geographical areas,</i></p> <p><i>Other :</i></p> <p>1) AGEA – the selection criteria for objective checks are decided at national level by the coordination section of the AGEA, after input from the paying agencies. They are based on an assessment of specific risks. The control sample of payments to check the maintenance of EARDF commitments is established by each paying agency on the basis of its own risk assessment.</p> <p>2) Guardia di Finanza: We confirm answers given in the 2011 questionnaire. We would therefore emphasise that, besides the indicators used by OLAF and some of those listed on the left, the Guardia di Finanza principally uses the following indications when checking for fraud: the size of the amount accepted for financing; several applications for financing for the same person or entity; any discrepancies between (declared) activities conducted by the beneficiary and the purpose of the financing; reports of irregularities concerning the recipient, even in other sectors; the procedures used to award the financing; the time taken to grant financing; applications for financing made close to the end of the programming period; the relationship between the means necessary to implement the project and those at the applicant's disposal; the coherence between the fiscal situation of the beneficiary and that of the economic sector to which he/it belongs.</p> <p>Specific indicators:</p> <p><i>Measures/Projects</i></p> |

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| | <i>Transactions</i> |
| CY | <p>General indicators : <i>Categories of modus operandi</i></p> <p>Other: A new flagging practice was introduced in the Agricultural Payments Organisation's software (NAVISION) with regard to payments in the applications, whereby applications where irregularities have been detected are flagged. More or less the same flagging also applies to all CRM software used to manage the applications of most of the agricultural development measures. In other words it also includes a separate section which shows whether or not an application contains an irregularity.</p> <p>Specific indicators : <i>Measures/Projects</i></p> |
| LV | <p>General indicators :</p> <p><i>Categories of irregularities,</i></p> <p><i>Categories of beneficiaries/economic operators</i></p> <p><i>Categories of operations</i></p> <p><i>Categories of modus operandi</i></p> <p><i>Other:</i> The sum in aid is also evaluated</p> <p>Specific indicators :</p> <p>Measures/Projects</p> <p>Transactions</p> <p>Individual economic operators (beneficiaries)</p> |
| LT | <p>General indicators:</p> <p><i>Categories of Irregularities.</i> Taking into account potential risks identified during application/project risk assessments by the National Paying Agency under the Ministry of Agriculture and other available information, checks are carried out to identify the actual circumstances relating to the presence/absence of irregularities.</p> |

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| | <p>Specific indicators : <i>Measures/Projects</i> <i>Transactions</i> <i>Individual economic operators (beneficiaries)</i></p> |
| LU | <p>Specific indicators : <i>Measures/projects</i></p> |
| HU | <p>General indicators : Categories of irregularities Categories of beneficiaries/economic operators</p> <p>Other: A conspicuous increase of the area declared by the beneficiary as the basis for support compared with previous years. The data mining procedure produced this risk factor: where the area claimed for by the applicant increases sharply from one year to the next, there is a high probability that the paying agency's inspectors will find an error.</p> <p>Specific indicators : <i>Measures/projects</i> <i>Transactions</i> Individual economic operators (beneficiaries)</p> <p>Other: Cultivation profile – the data mining procedure identified this as a risk factor: e.g. there is more likely to be an area discrepancy and a breach of the requirement for good agricultural and environmental condition in the case of grassland.</p> |
| MT | <p>General indicators :</p> <p>The Paying Agency's administrative controls contribute to prevent fraud and detect fraud. Measures taken to complement these controls include;</p> |

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| | <p>(a) Land-based applications are cross-checked with the Land Parcel Identification System (LPIS) system.</p> <p>(b) LPIS is kept updated.</p> <p>(c) The adherence to the four-eye principle across the entire PA processes.</p> <p>(d) The setting of the new IT system will help strengthen administrative checks.</p> <p>Specific indicators :</p> <p>The Paying Agency is granted accreditation following annual reviews performed by the certifying body. These reviews include substantive/compliance testing and scrutiny audits.</p> |
| NL | <p>General indicators :</p> <p>The legislative measures are fleshed out in control memorandums, which identify the remaining risk per article/provision and the measures taken to minimise these risks. The risk analysis indicates the risks identified, the way in which they are addressed in the conduct of checks, the persons responsible for carrying out the checks, and the weighting of each risk (high, average or low) taking into account existing control measures.</p> <p>Geographical areas: No specific indicators are used.</p> |
| AT | <p>General indicators :</p> <p>The answers for BMF only apply for the implementation of Reg (EC) no 485/2008 on ex post controls in the field of EAGF payments.</p> <ul style="list-style-type: none"> - <i>Categories of irregularities</i> - <i>Categories of beneficiaries/economic operators</i> - <i>Economic sectors</i> - <i>Geographical areas</i> <p>Specific indicators :</p> <p>The answers for BMF only apply for the implementation of Reg (EC) no 485/2008 on ex post controls in the field of EAGF payments.</p> <ul style="list-style-type: none"> - Measures/Projects - Transactions - Individual economic operators |
| PL | <p>General indicators :</p> <ul style="list-style-type: none"> - <i>Categories of beneficiaries/economic operators</i> |

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| | <p>- <i>Categories of operations</i> (EAFRD) - <i>Geographical areas</i> (EAGF) <i>Other:</i> the number of measures in which beneficiaries are participating; declared usable agricultural area of 1 ha or more</p> <p>Specific indicators :</p> <p>- <i>Measures/projects</i> - <i>Transactions</i></p> <p>Other: Declared usable agricultural area of 1 ha or more</p> <ol style="list-style-type: none"> 1. Cross-checks. 2. The amount of aid applied for – controls become more frequent in proportion to the amount of aid applied for. 3. A change in the amount of aid as compared to the previous marketing year – the larger the change in the aid amount, the more on-the-spot checks are carried out. 4. The result of previous controls – the number of controls increases if the finding of a previous control was negative. 5. The number and surface area of the land registry plots of origin of the raw material covered by the sale/auction contracts, aid applications or supply/production/harvest declarations – the number of controls increases in proportion to these indicators. 6. The number of contracts entered into for the supply of produce by the participant in the mechanism – the number of controls increases in proportion to the number of contracts. 7. The number and quantity of finished products made available – the number of controls increases with the number of business operations. 8. Changes in the approved processing establishment – the number of controls increases in proportion with the frequency of changes. 9. Quantity of production – the number of controls increases in proportion to the production capacity of the company. 10. Product quality parameters – the number of controls increases in situations where the quality requirements are not met. 11. Specified minimum percentage of offers to purchase cereals made within a given period. 12. Specified minimum percentage for the overall quantity of cereals offered to purchase. 13. Quantity of cereal offered is less than or equal to the specified quantity. |
| PT | <p>General indicators: Categories of irregularities, Categories of beneficiaries/economic operators , Categories of operations</p> <p>Specific indicators (red flags) aiming at identifying: measures/projects, Individual economic operators (beneficiaries)</p> |

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| RO | <p>General indicators :</p> <ul style="list-style-type: none"> - <i>Categories of irregularities:</i> - all those mentioned in the COCOF Guide, because the provisions thereof have been incorporated in full into national law (by Government Decision No 875/2011) and have thus become binding. - <i>Categories of beneficiaries/economic operators:</i> - public institutions, beneficiaries of EU funds and/or corresponding national funds, and any other private or public economic operators involved in activities financed from EU funds pursuant to a legal act. - <i>Categories of operations:</i> - all those mentioned in the COCOF Guide, because the provisions thereof have been incorporated in full into national law and have thus become binding. - <i>Categories of modus operandi:</i> - all those mentioned in the COCOF Guide, because the provisions thereof have been incorporated in full into national law and have thus become binding. - <i>Economic sectors:</i> - all those mentioned in the COCOF Guide, because the provisions thereof have been incorporated in full into national law and have thus become binding. - <i>Geographical areas:</i> - all. <p>Specific indicators :</p> <ul style="list-style-type: none"> - <i>Measures/projects:</i> - all those mentioned in the COCOF Guide, because the provisions thereof have been incorporated in full into national law and have thus become binding. - <i>Transactions:</i> - all those mentioned in the COCOF Guide, because the provisions thereof have been incorporated in full into national law and have thus become binding. - <i>Individual economic operators:</i> - all those mentioned in the COCOF Guide, because the provisions thereof have been incorporated in full into national law and have thus become binding. |
| SI | <p>General indicators:</p> <p>The Commission for the Prevention of Fraud has launched a web application called Supervizor (available at: http://supervizor.kpk-rs.si/) for monitoring the expenditure of public institutions. This web service allows the general public, media, businesses and State bodies to view expenditure by public institutions on goods and services. Transparency in the flow of money between the public and private sector makes holders of public office more responsible for the efficient and effective used of public funds, facilitates debate on adopted and planned investments, reduces the risk of mismanagement and the abuse of authority, and, in particular, limits systemic corruption, unfair competition and clientelism. Information from the web application does not actually constitute indicators and criteria for identifying corrupt acts but the act of collecting it contributes to transparency and has a more preventive effect.</p> |
| SK | <p>General indicators:</p> <ul style="list-style-type: none"> - <i>Categories of irregularities</i> - <i>Categories of beneficiaries/economic operators</i> |

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| | <p>Specific indicators :</p> <ul style="list-style-type: none"> - Measures/Projects |
| FI | <p>General indicators:</p> <ul style="list-style-type: none"> - <i>Categories of irregularities</i> - <i>Categories of modus operandi</i> <p>Specific indicators:</p> <ul style="list-style-type: none"> - <i>Measures/Projects</i> |
| SE | <p>As the issue is addressed, there are no specific indicators for fraud. But according to the Ordinance on Internal Control (SFS 2007:603, Swedish Statute Book) all authorities in Sweden should establish procedures and action plans if the activity may be subject to undue influence and crime.</p> |
| UK | <p>General indicators:</p> <p>All On-the-Spot Checks are required to sample both on the basis of risk analysis and random sampling. Each Scheme will consider the risk factors specific to the particular conditions and objectives of that scheme - risk factors can include for example - new applicant, the size of the grant and any increase or decrease being claimed, the complexity of the project, history of irregularities, any alerts from other databases (e.g. cattle traceability) the experience of the implementing body etc.</p> <ul style="list-style-type: none"> - <i>Categories of irregularities – Yes</i> - <i>Categories of beneficiaries/economic operators - Yes</i> - <i>Categories of operations – Yes</i> <p>Specific indicators:</p> <p>Prior to project approval, applicants for socio-economic schemes are subject to detailed financial and technical appraisal. Site visits are made to verify the reality of the project. Checks on transactions are traced from the invoice through to supporting bank statements down to the level of final beneficiary.</p> <ul style="list-style-type: none"> - <i>Measures/Projects – Yes</i> - <i>Transactions – Yes</i> |

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| Member State: | 2.1.5. Does your Member State apply cost benefit analysis when conducting anti-fraud investigations? |
| BE | No.BIRB: no (compliance with regulatory standards) ALV: No + Paying agency for Wallonia: No |
| BG | No. There is no any threshold when conducting anti-fraud investigations. |
| CZ | Financial risk threshold Public interest |
| DK | No |
| DE | General note: The (fundamental) principle of the mandatory prosecution of offenses in German penal law, takes priority over any cost benefit analysis. . Yes, where appropriate, increase in inspection rate in known risk sectors |
| EE | No — All files involving suspected fraud are processed |
| IE | No |
| EL | Yes, DED: conduct of the required ex post checks, compliance with deadlines and with all the obligations arising from Regulation (EU) No 485/2008 - optimal response to the services of the European Commission (deadlines and quality obligations) Financial risk threshold (DED) Public interest (SDOE, DED) |
| ES | No, most Spanish paying agencies do not apply cost-benefit criteria and investigate all suspicions or allegations of fraud. In any case the most important factor is that the investigation is initiated by the judicial authorities. Yes, Other paying agencies do take into account financial risk thresholds or the public interest. |

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| FR | <p><i>Yes.</i> Which indicators would you apply in this case? (Bold selected answers) Concerning the ex-post EAGF checks carried out by customs (DGDDI – Direction Générale des Douanes et des Droits Indirects - Directorate-General of Customs and Indirect Taxes): the human resources used for the different phases of the investigation are counted when drawing up the report.</p> <p>The COSA Mission carries out an annual a posteriori accounting of its ex-post controls (Regulation (EC) No 485/2008).</p> <p><i>Other</i> : For the controls falling under the EAGF and carried out by customs, the number of days and officers used per investigation are counted.</p> |
| IT | <p><i>Yes, Other:</i></p> <p>1) Customs authority: in large-scale operations a computer program is used which is based on the 'sample' program used for budget checks and uses local and national factors for risk analysis to select how many and which operations to check in detail.</p> <p>2) Guardia di Finanza: As a general rule, the anti-fraud activities of the Guardia di Finanza relate to criminal violations for which an investigation is a requirement, not an option. Planning operations by sampling or identifying projects to be checked is a preventive activity focusing on selecting cases which, from the outset, have a higher risk profile.</p> <p>3) Basilicata region – the Basilicata region and the Guardia di Finanza carry out joint analyses of irregularities detected as regards:</p> <ul style="list-style-type: none"> - Economic sectors at highest risk; - Manner in which the most common irregularities are committed; - Comparison of the results; - Most efficient monitoring methodologies |
| CY | No — All files involving suspected fraud are processed. |
| LV | <p><i>Yes.</i></p> <p><i>Other:</i> The KNAB evaluates civil servants' work and procedures for infringements in the field of public procurement and any possible link with criminal offences.</p> |
| LT | <p><i>Yes.</i></p> <p>Public interest</p> <p>Support funds awarded and paid to a project in relation to costs actually incurred for implementing the project</p> |
| LU | <p><i>Yes,</i> Depending on the scale of the projects.</p> <ul style="list-style-type: none"> - Financial risk threshold - Annual investigative priorities |
| HU | <i>No.</i> |
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| NL | <i>Yes</i> , this depends on what is meant by a fraud investigation. Usually, no cost-benefit analyses are conducted for reports of ordinary irregularities (i.e. cases other than fraud), except that when the irregularity involves a small amount (de minimis), it may be decided not to file a report. By contrast, when the IOD (Intelligence and Investigation Department) of the Netherlands Food and Consumer Product Safety Authority (NVWA) conducts a fraud investigation, it consults with the Department of Justice to decide whether or not an investigation is called for. No threshold values are set for this purpose. |
| AT | <i>No</i> , BMF, BMLFUW. |
| PL | <i>No</i> . |
| PT | <i>Yes</i> Financial risk threshold |
| RO | - Financial risk threshold, because it can affect the amounts allocated from the EU budget. - Public interest - Annual investigative priorities <i>Other:</i> Sample-based ex ante and ex post checks are carried out using the risk analysis method and the main indicators used are the following: the nature of the beneficiary, the total cost of the project/total eligible amount paid in the year of calculation, the time elapsed since the last control, the field of application of the measures (infrastructure, processing, etc.) and irregularities detected during previous controls. |
| SI | <i>No</i> , the Agency for Agricultural Markets and Rural Development handles any suspected fraud. |
| SK | <i>No</i> . |
| FI | <i>No</i> . |
| SE | <i>No</i> , but according to the Ordinance on Internal Control (SFS 2007:603, Swedish Statute Book) Swedish authorities should balance what the cost of a particular action will bring, and the expected benefits of the action. |
| UK | In England and Wales an assessment is carried out covering: Value/Cost to persue/Potential Offence/Alternative Penalties/Better Regulation. |
| Member State: | <i>2.1.6. Has your Member State administration adopted guidelines to distinguish between fraud and other irregularities? (yes:When have they been updated the last time? How do you foresee a coherent application of the definition of fraud vs irregularity?), (No: Do you plan to adopt guidelines and if yes, when?)</i> |

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| BE | <p><i>Yes</i> (BIRB) + (Paying agency for Wallonia): contained in the procedures for on-the-spot checks</p> <p>When have they been updated the last time? BIRB: 29/4/2008</p> <p>How do you foresee a coherent application of the definition of fraud vs irregularity? BIRB: the concept of fraud (intentional act) is assessed for each 'suspicious' file by the legal service. This ensures a consistent application of the concept of fraud.</p> <p><i>No</i> (ALV) , No, the existing regulations and procedures are sufficient to allow a distinction to be made.</p> |
| BG | <p><i>Yes</i>,</p> <p>The limits in Regulation 2988/95, Regulation 1848/2006 and the Convention of 26 July 1995, drawn up on the basis of Article K.3 of the Treaty on European Union, are applied. Bulgaria had already introduced a limit, via the Public Sector Financial Management and Control Act (promulgated in SG 21 of 10.03.2006), before it joined the EU.</p> <p>Cases of suspected fraud are reported to the Prosecutor's Office.</p> |
| CZ | <p><i>No</i>, Do you intend to adopt guidelines? <i>No</i>.</p> |
| DK | <p><i>No</i>, Do you plan to adopt guidelines, and if so, when? The authorities' work on the agricultural schemes was concentrated in a new agency in 2012. The agency intends to draw up common guidelines for the prevention and combating of fraud in the course of 2013, as part of an overarching quality assurance measure.</p> |
| DE | <p>The factual situations that are considered as elements of fraud are defined in Article 263 of the German Penal Code. The treatment of irregularities results from regulations at the European level, as well as the regional /local implementation (eg from the administrative and control systems).</p> |
| EE | <p><i>Yes</i>: When were they last updated? The EAGF and EAFRD infringement procedures were updated in 2011.</p> <p>How do you foresee a coherent application of the definition of fraud vs irregularity? The practical application of the definitions set out in Article 2 of Regulation 1848/2006 should be explained to representatives from the competent authorities of all Member States at appropriate training events or seminars. Monitoring the coherent application of the definitions in practice could be a task for the certification body.</p> <p>Do you plan to adopt guidelines and if yes, when? No, At the level of the paying agency, the principles of how to distinguish between fraud and irregularities are set out in the corresponding procedures, which have been in force since 2004.</p> |
| IE | <p><i>No</i>: The detection of suspected fraud is only arrived at following a detailed analysis of each individual case. In Ireland, for fraud to be established, intent to defraud must be proven in a court of law.</p> |

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| EL | <p><i>Yes</i> DPGD: Joint Ministerial Decision 132480/386/10-3-2011, Decision 2049 amending and codifying the management and control system for the Rural Development Programme for Greece 2007-2013.</p> <p>SDOE: Law 2803/2000, Greek Government Gazette, Series I, No 48, 3.3.2000</p> |
| ES | <p><i>Yes</i>, Instructions and guidelines are contained in manuals of procedure; general instructions or internal inspection documents of a general nature are updated every year.</p> <p>How do you foresee a coherent application of the definition of fraud vs irregularity?</p> <ul style="list-style-type: none"> - the Coordinating Body FEAGA is currently drawing up a catalogue of possible cases of fraud or suspected fraud. - Each paying agency is responsible for the appropriate communication of guidelines or of the manuals or documents referred to above. - Via training of paying agency staff, in particular training on inspections. |
| FR | <p><i>Yes</i>. The difference is that the District Prosecutor is notified within the meaning of Article 40 of the Criminal Procedure Code when there is a suspicion of fraud that could be a criminal offence. This is in line with the definition of irregularity as referred to in Regulation (EC) No 1290/2005 and the definition of fraud given in Article 1 of the Council Act of 26 July 1995 drawing up the Convention on the protection of the European Communities' financial interests OJ C316/95 p. 3). When a proven case of fraud or an established suspicion of fraud is recorded, criminal proceedings are launched. Furthermore, in cases of proven fraud, the penalties provided for in Community legislation are applied.</p> |
| IT | <p><i>Yes</i>.</p> <p>1) AVEPA (Veneto Region) : has adopted a manual for the management of suspension of payments. It was last updated by Decree No 174 of 5 October 2012 by the Director of AVEPA.</p> <p>2) ARTEA (AGEA) : Manual on irregularities approved by Departmental Instruction No 44 of 21 November 2012.</p> <p>How do you foresee a coherent application of the definition of fraud vs irregularity?)</p> <p>1) AVEPA (Veneto Region) : AVEPA considers that a coherent application of the definition of fraud vs irregularity includes timely identification of the various types of case and, consequently, coherent management of them, as indicated in the procedures adopted.</p> <p>2) APPAG (AGEA): A Manual of procedures for the protection of the EU's financial interests was adopted which set out the guidelines. This manual distinguishes irregularities from other types of undue receipts. If an unlawful act is intentionally committed, the judicial authorities are informed, and the organisations delegated to do so must apply the provisions of Law No 898/1986 as amended.</p> |
| CY | <p><i>Yes</i>, in 2011</p> |

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| LV | <p>Yes.</p> <p>The guidelines are incorporated into the procedure laid down for the management of the particular aid measure. Account is taken of the characteristic warning signs of fraud and of other parameters that characterise fraud.</p> <p><i>When have they been updated the last time? They are updated whenever necessary.</i></p> |
| LT | <i>No.</i> |
| LU | <i>No.</i> |
| HU | <p><i>Yes,</i></p> <p>With effect from January 2009, by the amendment of Act XVII of 2007 on the procedure relating to agricultural, rural development and fisheries support and other measures, when the definitions of intent and negligence were regulated by law in the case of agricultural support.</p> <p><i>How do you ensure a coherent application of the definition of fraud vs irregularity?</i></p> <p>Fraud is a premeditated breach of rules committed consciously and intentionally and qualified as such by the court. Consequently, it is the element of intent that generally differentiates “irregularity” from fraud.</p> |
| MT | <p><i>No.</i></p> <p>Distinction between both types of debts is made on the basis of EU legislation.</p> |
| NL | <p><i>Yes.</i> Cases involving matters such as the deliberate provision of false information and forgery of documents are considered as fraud by the NWWA (inspectorate of the Ministry of Economic Affairs). Fraud investigations are normally conducted by the Intelligence and Investigation Department, whereas 'ordinary' irregularities are investigated by the inspectors charged with carrying out the checks.</p> |
| AT | <p><i>No:</i> BMF, BMLFUW.</p> <p>Terms like "fraud", "irregularity", "criminal investigation", "administrative investigation", "control" are defined in national laws and EC regulations, as in art 1(2) of Reg (EC Euratom) no 2988/95, Reg (EC) no 1848/2006, Reg (EC) no 485/2008, the EU Customs Code and its implementing provisions, the national customs law, the national penal law and the national financial penal law. Due to the fact that national and international legislation provides sufficient definitions, it is not necessary to establish specific guidelines to distinguish between fraud and other irregularities.</p> <p>BMLFUW: If there is clear evidence, supporting suspicion of fraud (and only under this condition), cases are to be submitted to the public prosecutor.</p> |
| PL | <i>No.</i> Individual cases are classified as irregularities or suspected fraud on the basis of the definitions of these concepts contained in law. |

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| PT | <p><i>Yes.</i> Specifically through instructions laid down by the CIFG (Inter-Ministerial Committee for Coordination and Control of Application of the System of EAGF and EAFRD Financing), which was set up in 1990 and reports to the Ministry of Finance and the Ministry for Agriculture and Fisheries, and which fulfils the obligations set out in Regulation (EC) No 1848/2006 in relation to the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development (EARDF).</p> <p><i>When have they been updated the last time?</i> The last time this question was considered in the CIFG was in August 2011.</p> <p><i>How do you foresee a coherent application of the definition of fraud vs irregularity?</i> By evaluating inspection reports and results. In this way, each time an 'irregularity' is detected (as defined in Article 1 of Regulation No 2988/95) in the course of a payment/application/request for support, and once it has been decided that this should result in recovery of the amount unduly received by the beneficiary, the relevant national authorities proceed with the relevant administrative procedure to recover the amount, under the conditions and within the time limits set down for the purpose. At the same time, if there is any indication that these irregularities may have been committed by the beneficiary intentionally –fraudulently or through gross negligence - the case is referred to the appropriate judicial authority to decide whether to impose criminal sanctions under the applicable national criminal law.</p> |
| RO | <p><i>Yes.</i></p> <p>- <i>When were they last updated?</i> The last update occurred in June 2011, through the adoption of Government Emergency Order No 66/2011 on preventing, detecting and penalising irregularities in the granting and use of European funds and/or the corresponding national public funds.</p> <p>- <i>How do you foresee a consistent application of the definition of fraud vs irregularity?</i> By correctly and consistently applying Government Emergency Order No 66/2011 on preventing, detecting and penalising irregularities in the granting and use of European funds and/or the corresponding national public funds, because the provisions thereof are binding rules and not just guidelines.</p> <p>-<i>No</i>, because we already have legislation adopted in the area concerned.</p> |
| SI | <p><i>Yes.</i> Fraud is a punishable act, defined as a criminal offence in the Criminal Code. The definition in the Slovenian Criminal Code is: 'Whoever, with the intention of acquiring an unlawful property benefit for himself or a third person, by false representation or the suppression of facts leads another person into error or keeps him in error, thereby inducing him to perform an act or to omit to perform an act to the detriment of his or another's property [...]'. The essence of fraud is also the offender's intent, from the outset, to deceive (or, in the case of the paying agency, to obtain funds).</p> <p>In other infringements it is not always necessary for there to be a suspicion of fraud – often, it may simply be a deliberate offence punished only by an 'administrative penalty' (e.g. repayment of sums previously disbursed with, perhaps, some additional sanction, e.g. exclusion, an additional financial burden), in which case the person need not necessarily also be prosecuted ex officio for an offence or criminal offence on the same count.</p> |

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| SK | <p>Yes. Manual for Reporting the Irregularities, version 45.0 When? 18. 02. 2013</p> |
| FI | <p>No.</p> |
| SE | <p>The Swedish Council for the Protection of the European Union's Financial Interests drew up, a common reporting policy for suspected EU fraud in the year 2011. The policy is an agreement between authorities to notify to the Economic Crime Authority on cases of suspected EU fraud. The policy is also intended as a practical guide for officials and management at the affected authorities. In addition, the policy also includes examples of concrete circumstances which may be cause for suspecting a crime, and information about what a crime notification should contain.</p> |
| UK | <p>In England and Wales, a definition of fraud is included in the respective agency's Anti Fraud Policy Statement. In Scotland, they have a legal definition of Fraud and unless a case meets the criteria detailed, it is treated solely as an Irregularity. When any fraud is suspected, they make immediate contact with the Scottish Governments dedicated Fraud Team which has the required expertise.</p> <p><i>When have they been updated the last time? 2012 in England and Wales.</i></p> <p><i>How do you foresee a coherent application of the definition of fraud vs irregularity?</i> All potential fraud cases are reported to a central contact for assessment and investigation. In addition, in England, Guidelines and instructions are published and management checks undertaken to ensure procedures are upheld.</p> <p>No.</p> |
| Member State: | <p>2.1.7. <i>How often do you audit the reporting of fraudulent irregularities to OLAF?</i></p> <ul style="list-style-type: none"> -Annually, -More often than bi-annually -Bi-annually -Less frequently -Never |

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| BE | <i>Annually</i> (BIRB: certification audit) <i>Less frequently</i> (Department of Agriculture and Fisheries; ALV; Paying agency for Wallonia) |
| BG | <i>Annually</i> |
| CZ | <i>Less frequently</i> |
| DK | <i>Less frequently</i> |
| DE | On the release of reports |
| EE | <i>Bi-annually</i> . This has not been audited by external evaluators. The completeness of the reports is assessed by OLAF. |
| IE | <i>Less frequently</i> |
| EL | <i>More often than bi-annually</i> :MINISTRY OF RURAL DEVELOPMENT AND FOOD |
| ES | <i>Annually</i> |
| FR | <i>More often than bi-annually</i> : four times a year (at the time of the quarterly reports to OLAF). The cases of irregularities are checked at that time by the national authority responsible for centralising these reports. These statements may be subject to checks as part of the annual certification of the accounts. |
| IT | <i>More often than bi-annually</i> |
| CY | <i>More often than bi-annually</i> |
| LV | <i>More often than bi-annually</i> |
| LT | <i>More often than bi-annually</i> |
| LU | <i>Never</i> |
| HU | <i>Annually</i> |
| MT | <i>Less Frequently</i> |
| NL | <i>Never</i> . These audits are not required by the applicable EU Regulations, nor are they needed on the basis of risk analysis. |

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| AT | <i>Never (BMLFUW).</i> |
| PL | <i>More often than bi-annually</i> |
| PT | <i>Annually.</i> When it certifies EAGF/EAFRD accounts, the Inspeção-Geral de Finanças (IGF) checks that all the cases of irregularities and suspected fraud subject to reporting requirements under Regulation (EC) No 1848/2006 have been communicated to the CIFG and OLAF so that it can meet its reporting obligations in full. <i>More often than bi-annually.</i> Checks are done every quarter on communications to OLAF in relation to the CIFG, which includes representatives of the five bodies involved in managing, executing and controlling EAGF and EARDF expenditure. |
| RO | <i>Never (only quarterly verifications relating to the irregularity reports transmitted by OLAF)</i> |
| SI | <i>Twice a year</i> |
| SK | <i>Annually</i> |
| FI | <i>Annually</i> |
| SE | <i>Less frequently</i> |
| UK | <i>Annually in GB. EC Regulations require an annual report of irregularities over €10,000 to OLAF via the UK Co-ordinating Body.</i> |
| Member State: | 2.1.8. <i>How often trainings have been given to staff dealing with reporting of fraudulent irregularities to OLAF?</i> - <i>Annually,</i> - <i>More often than bi-annually</i> - <i>Bi-annually</i> - <i>Less frequently</i> - <i>Never</i> |
| BE | - <i>Bi-annual (BIRB debriefing after each OLAF meeting)</i> - <i>Less frequently (Afdeling Landbouw en Visserij; ALV, SPF Finances; Organisme payeur de Wallonie)</i> |
| BG | <i>More often than bi-annually</i> |
| CZ | <i>Once every two years</i> |

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| DK | <i>Less frequently</i> |
| DE | <i>Annually,</i> <i>Less frequently</i> for Hamburg-Jonas Main Customs Office. |
| EE | <i>Bi-annually</i> <i>Less frequently</i> |
| IE | <i>Less frequently:</i> On the job training and as need arises |
| EL | <i>Annually</i> -MINISTRY OF RURAL DEVELOPMENT AND FOOD |
| ES | <i>Annually</i> |
| FR | France holds ongoing training through a responsible officer the (liaison-officer, in the terminology of OLAF), who is the interface between OLAF and France regarding the EC Regulation No. 1848 / 2006. The officer continuously informs their correspondents, in particular paying agencies (FranceAgriMer ODEADOM, ASP, ODARC) on all requests from OLAF for reporting irregularities, whether fraudulent or not. Any irregularity (deliberate or not) greater than the notification threshold of €10 000 is reported to OLAF. There is no specific training within the paying agencies on reporting fraudulent irregularities. |
| IT | <i>Annually,</i> |
| CY | <i>Annually</i> |
| LV | <i>Annually</i> - Training is organised as necessary, and staff also take part in training events organised by EC/OLAF. The information is entered in the EC/OLAF IMS system in line with EC/OLAF guidelines. EC/OLAF supplies answers to questions that are not clear. |
| LT | More often than bi-annually |
| LU | Less frequently |
| HU | <i>Bi-annually</i> |
| MT | <i>Annually</i> |
| NL | <i>Less frequent</i> |
| AT | <i>Never</i> (BMLFUW). |
| PL | <i>More often than bi-annually</i> |

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| PT | Less frequently |
| RO | <i>Annually</i> |
| SI | Twice a year |
| SK | <i>Annually</i> |
| FI | Less frequently |
| SE | Less frequently |
| UK | <p><i>Annually in Wales</i></p> <p><i>Less frequently:</i> In England, an e-learning course was compulsory for all staff - Completed Sept-November 2012. In Scotland, each Paying Agency officer is full trained on the awareness of the need to alert senior managers if a suspected fraud case arises. Scottish Government Fraud specialists would then be contacted to discuss how to progress. Scottish Government Legal staff also become involved as appropriate.</p> |
| Member State: | <p>2.1.9. <i>At what moment do your services report cases of fraudulent irregularities and/or other irregularities via IMS in the framework of Regulation (EC) No 1848/2006?</i></p> <ul style="list-style-type: none"> - <i>Fraudulent irregularities (First detection, At the start of the judicial proceeding, Sentence by Court of First Instance, Other)</i> - <i>Irregularities other than fraudulent (First detection, At the start of the administrative proceeding of recovery, At the end of the administrative proceeding of recovery, In case of judicial proceeding, sentence by Court of First Instance, Other)</i> |

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| BE | <p>Suspected fraud : First detection (whenever the national authority reports the suspected fraud to the Judiciary) : Department of Agriculture and Fisheries Other (If different from the hypotheses being envisaged in the questionnaire, please specify the time OLAF is being reported according to your own Judicial system) : BIRB: At the start of the administrative recovery procedure, except in the case of investigations with an international dimension (adulterated butter), BIRB reported to OLAF as soon as the irregularities were first detected; a relatively long time was needed to establish the amounts to be recovered. ALV: After the first meeting of the ICCF following the initial service of formal notice (primary administrative finding, PACA) or after offsetting with other premiums to be paid out. Cases of fraud almost never occur. Paying agency for Wallonia: Quarterly statement.</p> <p>Irregularities other than fraud : At the start of the administrative proceeding of recovery (Whenever the relevant Authority questions the breach to the recipient and launches the administrative proceeding to recover the funds): Department of Agriculture and Fisheries; BIRB: during the quarter in which the formal notice is sent. ALV: After the first meeting of the ICCF following the initial service of formal notice (primary administrative finding, PACA) or after offsetting with premiums to be paid out.</p> <p><i>Other</i> (If different from the hypotheses being envisaged in the questionnaire, please specify the time OLAF is being reported according to your own Judicial system) : Paying agency for Wallonia: three-monthly declaration</p> |
| BG | <p>Suspected fraud: <i>First detection</i> :When the 'State Fund for Agriculture' sends a report to the Prosecutor's Office, when information is received from the Prosecutor's Office that criminal proceedings have been brought – within the time limits laid down in the Regulation laying down procedures for administering irregularities involving funds and programmes co-financed by the European Union and Regulation 1848/2006.</p> <p>Irregularities other than fraud: <i>First detection</i> At the time of the primary administrative finding. When the case is registered as an irregularity, recovery measures are also taken.</p> |
| CZ | <p>Suspected fraud : First detection (whenever the national authority reports the suspected fraud to the Judiciary): - when the national authority detects the suspected fraud Irregularities other than fraud: At the start of the administrative proceeding of recovery of financial resources (whenever the relevant authority questions the breach to the recipient and launches the administrative proceeding to recover the funds):</p> |
| DK | <p>Suspected fraud: When such cases are identified (when the national authority r discovers the irregularity a suspected instance of fraud to the judicial authorities) Irregularities other than fraud: When such cases are identified (when the national authority discovers the irregularity)</p> |

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| DE | <p>General note: Time of initial/primary administrative or judicial finding – regular the date of the repayment notification.</p> <p>Note for the German customs administration for Hamburg Jonas Main Customs Office: following final clarification of all legal issues, the conclusion of criminal investigations and adoption of the claim procedure by the national court. For investigations in which fraudulent intentions are evident from the outset, the necessary repayment notifications are completed at the latest possible date in order not to jeopardise the investigation. However, they must be served on the party before becoming time-barred in line with the Handlbaur ECJ judgment, even if there is a danger that the investigation might collapse as a result. In the claims that can be made by DG AGRI, protecting the EU's financial interests must take priority for the German customs administration over conducting complex investigations with an uncertain outcome over the space of several years.</p> |
| EE | <p>Suspected fraud :First detection (whenever the national authority reports the suspected fraud to the Judiciary)</p> <p>Irregularities other than fraud :At the start of the administrative proceeding of recovery (whenever the relevant Authority questions the breach to the recipient and launches the administrative proceeding to recover the funds):</p> |
| IE | <p>Suspected fraud :Sentence by Court of First Instance (whenever the Judiciary pronounces in the First Instance)</p> <p>Irregularities other than fraud:At the start of the administrative proceeding of recovery (Whenever the relevant Authority questions the breach to the recipient and launches the administrative proceeding to recover the funds)</p> |
| EL | <p>Suspected fraud :At the start of the judicial proceeding MINISTRY OF RURAL DEVELOPMENT AND FOOD (whenever the judicial proceeding starts: when it reaches the public prosecutor)</p> <p>Irregularities other than fraud : <i>At the start of the administrative proceeding of recovery</i>, MINISTRY OF RURAL DEVELOPMENT AND FOOD</p> |
| ES | <p>Suspected fraud :<i>Other</i> Most paying agencies communicate suspected fraud at the same time as any other irregularity, i.e. when the recovery procedure is initiated (with the 'acuerdo de inicio', or decision to initiate proceedings).</p> <p>Irregularities other than fraud : At the start of the administrative proceeding of recovery (Whenever the relevant Authority questions the breach to the recipient and launches the administrative proceeding to recover the funds)</p> |

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| FR | <p>Suspected fraud :<i>First detection (whenever the national authority reports the suspected fraud to the Judiciary) :</i> in line with Commission Regulation (EC) No 1848/2006 of 14 December 2006.</p> <p><i>Other (If different from the hypotheses being envisaged in the questionnaire, please specify the time OLAF is being reported according to your own Judicial system):</i> Whether the irregularity is fraudulent or not, it is reported in accordance with Article 3 of Regulation (EC) No 1848/2006 (at the latest within two months from the end of each quarter in which the primary administrative finding leading to a suspicion of fraud or to a simple irregularity is made). Furthermore in the case of a fraud brought to the attention of the paying agency as part of criminal legal proceedings, reporting should take place within two months from the end of the quarter in which the paying agency was informed thereof.</p> <p>Irregularities other than fraud : First detection (whenever the national authority detects the irregularity): in line with Commission Regulation (EC) No 1848/2006 of 14 December 2006.</p> |
| IT | <p>Suspected fraud :<i>First detection (whenever the national authority reports the suspected fraud to the Judiciary)</i></p> <p>1) AVEPA (Veneto Region) : AVEPA considers that a coherent application of the definition of fraud vs irregularity includes timely identification of the various types of case and, consequently, coherent management of them, as indicated in the procedures adopted.</p> <p>2) APPAG (AGEA): A Manual of procedures for the protection of the EU’s financial interests was adopted which set out the guidelines. This manual distinguishes irregularities from other types of undue receipts. If an unlawful act is intentionally committed, the judicial authorities are informed, and the organisations delegated to do so must apply the provisions of Law No 898/1986 as amended.</p> <p>Irregularities other than fraud :</p> <p>First detection (whenever the national authority detects the irregularity):</p> <p>1) AGEA – Even in the case of a non-fraudulent irregularity, the notification under former Article 3 of Regulation (EC) No 1848/06 is transmitted through the IMS system, once the paying agency, after evaluating the information, sends the first administrative report establishing an irregularity.</p> <p>2) SAISA (Customs authority). Once it has examined the report establishing the facts, SAISA informs OLAF during the quarter in question, in accordance with the procedures set out in the manual of operations, on the basis of the information in the primary administrative or judicial finding, through the relevant central inspection department.</p> <p>At the beginning of the administrative recovery procedure (when the relevant authority notifies the beneficiary of the violation and launches the administrative recovery procedure): 3) Ministry of Agriculture, Food and Forestry - Carabinieri Politiche Agricole e Alimentari.</p> |

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| CY | <p>Suspected fraud :Other (if different from the hypotheses being envisaged in the questionnaire, please specify the time OLAF is being reported to according to your own judicial system): At the latest two months after the first administrative finding, in accordance with EU regulations.</p> <p>Irregularities other than fraud :Other (if different from the hypotheses being envisaged in the questionnaire, please specify the time OLAF is being reported to according to your own judicial system): At the latest two months after the first administrative finding, pursuant to EU regulations.</p> |
| LV | <p>Fraudulent irregularities: First detection (whenever the national authority reports the suspected fraud to the Judiciary): The quarterly meeting to review irregularities considers all cases of irregularity where there is a suspicion of fraud. If the meeting decides that the case should be regarded as suspicious and that the information should be forwarded to the law enforcement authorities, the suspicion of fraud is reported.</p> <p>Irregularities other than fraudulent: First detection (whenever the national authority detects the irregularity): The bulk of irregularities are detected at the time when the authority decides to recover the undue payment. After receipt of the initial decision the aid recipient may contest it. The authority considers the objection and takes a final decision. Cases of irregularity are reported after the authority has taken its final decision.</p> |
| LT | <p>Fraudulent irregularities: First detection (whenever the national authority reports the suspected fraud to the Judiciary)</p> <p>Irregularities other than fraudulent: First detection (whenever the national authority detects the irregularity)</p> |
| LU | <p>Fraudulent irregularities: Sentence by Court of First Instance (whenever the Judiciary pronounces in the First Instance).</p> <p>Other At the start of the judicial proceeding if the amount is known, or after the the sentence by the court of first instance if the amount cannot be determined.</p> <p>Irregularities other than fraudulent: At the start of the administrative proceeding of recovery (whenever the relevant Authority questions the breach to the recipient and launches the administrative proceeding to recover the funds)</p> |
| HU | <p>Fraudulent irregularities: First detection (whenever the national authority reports the suspected fraud to the Judiciary)</p> <p>Irregularities other than fraudulent: First detection (whenever the national authority detects the irregularity)</p> |
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| NL | <p>Fraudulent irregularities: At the first detection (whenever the national authority reports the suspected fraud to the Judiciary): this is done through the coordinating body, currently the ECU.</p> <p>Irregularities other than fraudulent: At the start of the administrative recovery procedure (whenever the competent authority reports the violation to the beneficiary and initiates the administrative procedure for recovery of the funds): Detected irregularities (whether or not cases of fraud) are reported to the Commission after a preliminary administrative or judicial report has been drawn up and has been included in a control report by the control or inspection body that lists sufficient facts bearing out the conclusion that there is an irregularity. The reporting is done through the coordinating body (currently: ECU).</p> |
| AT | <p>Suspected fraud :</p> <ul style="list-style-type: none"> - First detection (whenever the national authority reports the suspected fraud to the Judiciary): BMLFUW. - Sentence by Court of First Instance (whenever the Judiciary pronounces in the First Instance): BMF. <p>Irregularities other than fraudulent:</p> <ul style="list-style-type: none"> - At the start of the administrative proceeding of recovery (Whenever the relevant Authority questions the breach to the recipient and launches the administrative proceeding to recover the funds): BMLFUW. - At the end of the administrative proceeding of recovery (whenever the relevant Authority concludes the administrative proceeding to recover the funds): BMF. |
| PL | <p>Fraudulent irregularities:</p> <ul style="list-style-type: none"> - First detection (whenever the national authority reports the suspected fraud to the Judiciary): at the time of the primary judicial or administrative finding ('PACA'). Sometimes the reporting institutions include the classification 'suspected fraud' in a report only after the law enforcement authorities have been informed. <p>Irregularities other than fraudulent:</p> <ul style="list-style-type: none"> - First detection (whenever the national authority detects the irregularity): at the time of the primary judicial or administrative finding ('PACA'). |
| PT | <p>Fraudulent irregularities: First detection (whenever the national authority reports the suspected fraud to the Judiciary)</p> <p>Irregularities other than fraudulent: <i>At the start of the administrative proceeding of recovery (Whenever the relevant Authority questions the breach to the recipient and launches the administrative proceeding to recover the funds): This coincides with the issuance of a PACA (Article 3 of Reg (EC) No 1848/2006 in conjunction with Article 35 of Reg (EC) No 1290/2005).</i></p> |

| | |
|----|--|
| RO | <p>Fraudulent irregularities: <i>Other:</i> First detection (whenever the national authority detects an irregularity regarded as suspected fraud).</p> <p>Irregularities other than fraudulent: First detection (whenever the national authority detects the irregularity)</p> |
| SI | <p>Fraudulent irregularities: <i>Other:</i> Suspected fraud is notified if an infringement is detected by an administrative body, while established fraud is notified at the end of legal proceedings.</p> <p>Irregularities other than fraudulent: At the start of the administrative recovery procedure (when the competent authority notifies the infringement to the beneficiary and launches the administrative procedure for recovery of funds).</p> |
| SK | <p>Fraudulent irregularities: First detection (whenever the national authority reports the suspected fraud to the Judiciary)</p> <p>Irregularities other than fraudulent: First detection (whenever the national authority detects the irregularity)</p> |
| FI | <p>Fraudulent irregularities: <i>Other:</i> When an authority issues a recovery decision or at first detection.</p> <p>Irregularities other than fraudulent: At the end of the administrative proceeding of recovery (whenever the relevant Authority concludes the administrative proceeding to recover the funds</p> |
| SE | <p>Fraudulent irregularities: First detection (whenever the national authority reports the suspected fraud to the Judiciary): Yes.</p> <p>Irregularities other than fraudulent: First detection (whenever the national authority detects the irregularity): Yes</p> |
| UK | <p>Irregularities other than fraudulent: EU Regulations require Member States to report irregularities greater than €10,000 to the Commission within two months of the end of each quarter. Senior Responsible Officers are responsible for ensuring that the irregularities are accurately recorded and reported in line with EU Regulations and that the returns are forwarded to the UK Co-ordinating Body for onward transmission to OLAF.</p> |

| | |
|---------------|--|
| Member State: | 2.1.10. <i>Are the procedures indicated in point 2.1.9 also applied for reporting to OLAF within the meaning of Regulations (EC) Nos 1681/94, 1828/2006, 498/2007 and 1150/2009? (Yes, No)</i> |
| BE | <i>Yes?</i> |
| BG | <i>Yes, for Regulation (EC) No 498/2007</i> |
| CZ | <i>?</i> |
| DK | <i>Yes</i> |
| DE | <i>Yes</i> |
| EE | <i>Yes</i> |
| EL | |
| ES | <i>No, Primary administrative or judicial finding.</i> |
| FR | <i>Yes. For the ERDF and the ESF (1828/2007) and the EFF (498/2007), the procedure is the same as the one referred to in point 2.1.9 with the only difference being that the reporting of non-fraudulent irregularities is made after the final finding (following a hearing of both parties). Where it concerns fraudulent irregularities, reporting to OLAF takes place as soon as they are referred to the legal authority.</i> |
| IT | <i>Yes</i> |
| CY | <i>Yes, in a period of two months</i> |
| LV | <i>Yes, 1848; 498 is the responsibility of the Ministry of Agriculture No, 1828/2006 and 1681/94 are the responsibility of the EU Structural Funds and Cohesion Fund Managing Authority ('VI') (objective 1): decisions to report are taken at the quarterly meeting on irregularities. In cases of irregularity the report specifies the authority that took the decision finding an irregularity (1828) or the VI.</i> |
| LT | <i>Yes.</i> |
| LU | <i>No, Does not concern the Ministry of Agriculture</i> |
| HU | <i>Yes.</i> |
| MT | <i>?</i> |

| | |
|----|---|
| NL | <i>Yes.</i> Only irregularities under Regulation No 1848/2006 (EAGF AND EAFRD) and Regulation No 498/2007 (EFF) are reported by the ECU (the coordinating body of the Ministry of Economic Affairs); the same procedures apply. The other reporting referred to in the Regulations mentioned in question 2.1.10 (Structural Funds) is not done through the ECU. |
| AT | <i>Yes.</i> For Reg. 498/2007 according to BMLFUW in point 2.1.9. BKA + BMASK: application of reg. Nos 1681/94, 1828/2006: Cases of suspected fraud are reported via IMS when the judicial procedure is launched (for example when the prosecution starts to investigate). 'Normal' irregularities are reported as soon as the administrative proceeding of recovery is launched. |
| PL | <i>Yes:</i> at the time of the the primary judicial or administrative finding ('PACA'). |
| PT | <i>Yes.</i> In the case of 'fraudulent irregularities', OLAF is informed at the moment of the first detection.. <i>No,</i> because in the case of non-fraudulent irregularities, OLAF is informed when an irregularity is detected or decided upon by management (audit report or management decision), which may precede or trigger recovery proceedings against the beneficiary. |
| RO | <i>Yes.</i> |
| SI | <i>Yes,</i> for irregularities under Regulation (EC) No 498/2007 the same procedure would be used. |
| SK | <i>Yes.</i> |
| FI | <i>Yes,</i> in respect of Decree 1681/94 |
| SE | <i>Yes.</i> The Board of Agriculture is responsible for 498/2007, and previously reported under 1681/94. The same procedure as in question 2.1.9 is/was applied to these. |
| UK | <i>Yes</i> - Reported quarterly in the UK. |

2.2. Statistical elements (Performed anti-fraud investigations and finalised criminal proceedings during 2011 and 2012, related to measures/actions financed or co-financed under EAGF, EAFRD and SAPARD)

| | |
|---------------|---|
| Member State: | <p><i>2.2.1 Financial checks (ex-ante, ex-post), administrative anti-fraud checks and criminal investigations in Agriculture area: by fund (EAGF, EAFRD and SAPARD) and year (2011, 2012):</i></p> <p><i>a) Total number of checks foreseen by EU provisions</i></p> <p><i>b) Total number of administrative anti-fraud checks based on national law</i></p> <p><i>c) Total number of administrative procedures launched for the establishment of fraud</i></p> |
|---------------|---|

| | | | | | |
|-----------|---|------------------|---|---|--|
| | <i>d) Total number of anti-fraud criminal investigations launched</i> | | | | |
| | <i>e) The number of finalised criminal proceedings with the court decision (guilty or not guilty)</i> | | | | |
| | 2011 Total EU, Total national, Total administrative for the establishment of fraud, Total Criminal | | | | |
| BE | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD |
| a) | (ALV 4) (SPF Finances: 18) OPW: 13,280 (BIRB: 811) ALV: only the cases where a check has been carried out because there was a suspicion of fraud OPW: administrative checks carried out on the beneficiaries BIRB: all administrative on the spot checks (but not specific anti-fraud) SPF Finance: further information needed | OPW: 9961 | OPW and ALV 2012 data not yet available SPF Finances: 26 (customs) (BIRB: 672) | OPW and ALV 2012 data not yet available | ALV: 4 SPF Finances: 44 OPW: 23241 BIRB: 1483 (Tot 2011: 24,074 Tot 2012: 698) Total: 24,772 |
| b) | | | | | |
| c) | (ALV 4) OPW 691 ALV: only the cases where a check has been carried out because there was suspicion of fraud | OPW: 797 (2) | ALV: 5 | | ALV: 9 OPW: 1488 TOT: 1497 (Tot 2011: 1492 Tot 2012: 5) |

| | | | | | | | |
|-----------|---|---|---|---|---|--|--|
| | OPW: on the spot checks on the basis of a sample (risk and ad random) | | | | | | |
| d) | (ALV 1) | | OPW: 0 | | | | ALV: 1 TOT: 1 Tot 2011:1 Tot 2012: 0 |
| e) | (ALV 1 not guilty) | | OPW : 0 | | | | ALV: 1 TOT: 1 Tot 2011:1 Tot 2012:0 |
| BG | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD |
| a) | (no statistics are kept on whether a check is based on national or European rules, so the figures cover all the checks carried out) | | | | | | |
| b) | (no statistics are kept on whether a check is based on national or European rules, so the figures cover all the checks carried out) | | | | | | |
| c) | 181 | 105 | 17 | 280 | 85 | 23 | 691 |
| d) | Police - 224 Prosecutor's Office - 295 | Police - 41 Prosecutor's Office – 18 | Police - 13 Prosecutor's Office - 98 | Police - 237 Prosecutor's Office – 484 | Police - 43 Prosecutor's Office - 43 | Police - 7 Prosecutor's Office - 95 | Police – 565 Prosecutor's Office – 1033 (the police and the prosecutor's office usually work on the same cases, but the number of investigations differs because the prosecutor's office can also conduct independent investigations and the police can carry out police checks which are not sent to the prosecutor's office because there is not sufficient evidence that a crime has been committed!) |
| e) | 160 | 0 | 15 | 166 | 5 | 9 | 355 |

| CZ | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
|-----------|------------------|------------------|------------------|-----------------------|------------------|------------------|-----------------------------------|
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD |
| a) | 3254 | 7907 | | 3449 | 7611 | | 22,221 |
| b) | | | | | | | |
| c) | | | | | | | |
| d) | 5 cases | 13 cases | | 2 cases | 3 cases | | 23 |
| e) | | | | 1 case – acquittal | | | 1 case - acquittal |
| DK | Year 2011 | Year 2011 | | Year 2012 | | Year 2012 | Total |
| | EAGF | EAFRD | | EAGF | | EAFRD | EAGF and EAFRD |
| a) | 10,303 | 4166 | | 13,561 | | 5102 | 2011: 14,469 - 2012: 18,663 |
| b) | | | | | | | |
| c) | 51 | | | 5 | | | 56 |
| d) | 153 | | | | | | 153 |
| e) | | | | | | | |
| DE | Year 2011 | Year 2011 | | Year 2012 | | Year 2012 | Total |
| | EAGF | EAFRD | | EAGF | | EAFRD | EAGF and EAFRD |
| a) | 323,597 | 303,034 | | 217,291 | | 222,270 | 1,066,192 |
| b) | | 4 | | 1 | | 5 | 10 |
| c) | 5 | 12 | | 17 | | 6 | 40 |
| d) | 6 | 12 | | 8 | | 17 | 43 |
| e) | 19 | 13 | | 3 | | 11 | 46 |
| EE | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD |
| a) | 20,566 | 29,774 | 0 | 20,980 | 28,754 | 0 | 100,074 |
| b) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|-----------|------------------|------------------|---|------------------|---|------------------|---|
| d) | 0 | 0 | 0 | 0 | 7 | 0 | 7 |
| e) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| IE | Year 2011 | Year 2011 | | Year 2012 | | Year 2013 | Total |
| | EAGF | EAFRD | | EAGF | | EAFRD | EAGF and EAFRD |
| a) | 10,511 | 11,863 | | 11,000 approx. | | 12,000 approx. | 45,500 (approx.) (Final 2012 figures not yet available). These are on the spot controls. All aid applications are also subject to administrative checks, not included in this figure. |
| b) | | | | | | | |
| c) | | | | 4 | | 1 | 5 |
| d) | | | | 2 | | 1 | 3 |
| e) | | | | | | | |

Note: DAFM carries out extensive checks of compliance with relevant EU regulations. It is not possible for us to break the figures for such checks down into figures for anti-fraud checks or personnel assigned to such checks. All irregularities detected are not fraud, which can only be established by a Court of Law.

| | | | | | | | |
|-----------|---|---|--|--|--|---|--|
| EL | Year 2011 | Year 2011 | | Year 2012 | | Year 2012 | Total |
| | EAGF | EAFRD | | EAGF | | EAFRD | EAGF and EAFRD |
| a) | <u>OPEKEPE:</u> 46,307 <u>DED:</u> 52 | <u>EYD PAA:</u> 309 <u>OPEKEPE:</u> 11 876 <u>DPGD:</u> 269 | | <u>OPEKEPE:</u> 44,019 <u>DED</u> 47 The number of checks on EAGGF year 2012 will be prepared by April 15 in accordance with Article 10 of Regulation 485/2008) | | <u>EYD PAA:</u> 219 <u>OPEKEPE:</u> 12,048 <u>DPGD:</u> 78 | <u>MINISTRY OF RURAL DEVELOPMENT AND FOOD:</u> 115,177 |

| | | | | | |
|---|---|--|---|----------------------------|--|
| b) | <u>OPEKEPE:</u> 136 | <u>EYD PAA: 3 DPGD: 1 ORGANIC AGRICULTURE DIRECTORATE: 1</u> | <u>OPEKEPE: 151</u> | <u>EYD PAA: 1 DPGD: 15</u> | MINISTRY OF RURAL DEVELOPMENT AND FOOD :308, <u>SDOE: 110</u> (Checks conducted (14), ongoing checks (96)) |
| c) | | | | | |
| d) | | | | | |
| e) | | | | <u>DPGD: 1</u> | <u>MINISTRY OF RURAL DEVELOPMENT AND FOOD: 1</u> |
| ES | Year 2011 EAGF | Year 2011 EAFRD | Year 2012 EAGF | Year 2012 EAFRD | Total EAGF and EAFRD |
| a) | Not available | Not available | Not available | Not available | Not available |
| b) | Not available | Not available | Not available | Not available | Not available |
| c) | 3 | Not available | 4 | Not available | 7 |
| d) | 1 | Not available | 5 | Not available | 6 |
| e) | 1 | Not available | 2 | Not available | 3 |
| <p>In this part of the statistical elements 2.2.1 a, b, and c, we only include the information relating to fraud cases or suspected fraud cases communicated to OLAF in 2011 (3 Cases) and 2012 (4 Cases). In general, the Spanish paying agencies do not have plans or staff specifically tasked to combat fraud by understanding this fight is part of the annual planning of controls and it is the responsibility of the personnel in charge of these controls. In case of complaint or suspicion of fraud after controls it carries out the proper special investigations.</p> | | | | | |
| FR | Year 2011 EAGF | Year 2011 EAFRD | Year 2012 EAGF | Year 2012 EAFRD | Total EAGF and EAFRD |
| a) | For the DGDDI and the COSA Mission (ex-post controls R.485/2008 Control | For ODARC, 100 | For the DGDDI and the COSA Mission (ex-post controls R.485/2008 Control programme 2011/2012), 248. For ODEADOM, prior controls: 386. For FRANCEAGRIMER, 13 506. | For ODARC, 100 | 34,048 |

| | | | | | |
|----|--|---------------|---------------|---------------|---|
| | programme 2010/2011, 246; ODEADOM, prior controls: 413; FRANCEAGRIMER, 19,049. | | | | |
| b) | Not available | Not available | Not available | Not available | The number of administrative anti-fraud controls based on national legislation is included in the total number of checks required by Community legislation mentioned above in row 2.2.1 (a). The controls cover all irregularities, whether fraudulent and / or non-fraudulent. |
| c) | 0 | | 3 | | 3 |
| d) | | | | | The number of criminal investigations resulting from controls under Community provisions: In criminal proceedings decisions are taken by the prosecutor, on average, at the earliest, a year after their reporting and transmission by the control body or paying agency. Under these conditions, the number of criminal investigations conducted during a year cannot result from controls in the same year. |

| | | | | | | | |
|-----------|------------------|------------------|------------------|------------------|--|------------------|--|
| e) | 0 | | 2 | | 2 | | |
| IT | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF, EAFRD | | |
| a) | 63,509 | 17,189 | 24,970 | 18,158 | 123,826 AGEA controls indicated for EAFRD are ex-ante and ex-post controls of commitments made as part of the eligibility checks for the payment of the applications submitted. | | |
| b) | 44 | 1 | 89 | 10 | 144 | | |
| c) | 0 | 0 | 0 | 0 | 0 | | |
| d) | 937 | 9 | 377 | 17 | 1340 To calculate the total amount it is necessary to add the number of criminal investigations conducted by the Guardia di Finanza, which amounts 384 for the year 2011 (EAGF and EAFRD) and 895 for the year 2012 (EAGF and EAFRD) | | |
| e) | Not available | | |
| CY | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | |
| a) | 38,753 | 25,313 | 35,181 | 23,598 | 122,845 | | |
| b) | | 0 | | 0 | | | |
| c) | | 3 | | 4 | 7 | | |
| d) | | 0 | | 0 | | | |
| e) | | 0 | | 0 | | | |
| LV | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD |
| a) | 12,372 | 4646 | 1 | 8244 | 5086 | | 30,349 (on-the-spot checks on area payments) |

| | | | | | | | |
|-----------|---------------------------|----------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|---|
| | | | | | | | and projects) |
| b) | | | | | | | |
| c) | | | | | | | In 2011 criminal proceedings were initiated in 8 cases and departmental verification files were opened in 7 cases relating to EU funds. In 2012 criminal proceedings were initiated in 9 cases and departmental verification files were opened in 8. |
| d) | | | | | | | In 2011 criminal proceedings were initiated in 8 cases and departmental verification files were opened in 7 cases relating to EU funds . In 2012 criminal proceedings were initiated in 9 cases and departmental verification files were opened in 8. |
| e) | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| LT | Year 2011 EAGF | Year 2011 EAFRD | Year 2011 SAPARD | Year 2011 EAGF | Year 2012 EAFRD | Year 2012 SAPARD | Total EAGF, EAFRD and SAPARD |
| a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| c) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d) | 0 | 6 | 0 | 0 | 5 | 0 | 11 |
| e) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LU | Year 2011 EAGF | Year 2011 EAFRD | | Year 2012 EAGF | Year 2012 EAFRD | | Total EAGF and EAFRD |

| | | | | | | | |
|-----------|------------------|------------------|------------------|------------------|------------------|------------------|---|
| a) | 0 | 0 | 0 | 0 | 0 | 0 | |
| b) | 0 | 0 | 0 | 0 | 0 | 0 | |
| c) | 0 | 0 | 0 | 0 | 0 | 0 | |
| d) | 0 | 0 | 0 | 0 | 0 | 0 | |
| e) | 0 | 0 | 0 | 0 | 0 | 0 | |
| HU | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD |
| a) | 225,189 | 74,414 | 1430 | 217,803 | 82,704 | 1003 | 602,543 |
| b) | 6646 | 5232 | 0 | 7223 | 4895 | 0 | 23,996 |
| c) | 69 | 230 | 0 | 60 | 499 | 0 | 858 |
| d) | 17 | 4 | 0 | 7 | 2 | 2 | 32 |
| e) | not applicable | not applicable The current system for recording criminal proceedings (ENyUBS) does not differentiate according to whether the offence was committed in respect of aid under the EAGF or or aid under the EAFRD. It is therefore not possible, using this system to identify that cases involving aid from the given sources. |
| MT | Year 2011 | Year 2011 | | Year 2012 | Year 2012 | | Total |
| | EAGF | EAFRD | | EAGF | EAFRD | | EAGF and EAFRD |
| a) | 5 | 132 | | 5 | 68 | | 210 |
| b) | 0 | 0 | | 0 | 0 | | 0 |

| | | | | | |
|-----------|---|--|---|---|---|
| c) | 0 | 0 | 0 | 0 | 0 |
| d) | 0 | 0 | 0 | 0 | 0 |
| e) | 0 | 0 | 0 | 0 | 0 |
| NL | Year 2011 | Year 2011 | Year 2012 | Year 2012 | total |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD |
| a) | 5217 | 1563 | 4412 | 1651 | 12,843 |
| b) | 0 | 0 | 0 | 0 | The abovementioned administrative checks include checks not specifically aimed at fraud. |
| c) | 32 draft reports of irregularities drawn up | 8 draft reports of irregularities drawn up | 15 draft reports of irregularities drawn up | 12 draft reports of irregularities drawn up | 67 draft reports of irregularities were drawn up, 9 of which related to fraud investigations (see below). |
| d) | 4 reports | 0 | 5 reports | 0 | 9 reports were drawn up. |
| e) | 4 reports | 0 | 5 reports | | 9 reports. The 4 reports in 2011 concerned the failure to make a declaration and the failure to keep due records in relation to the super levy. The 5 reports in 2012: 2 reports concerned the failure to make a declaration or the declaration of false information in relation to the super levy; 1 report concerned non compliance with the identification and registration obligation; 2 reports concerned the failure to meet animal welfare requirements. |

| AT | Year 2011 | Year 2011 | | Year 2012 | Year 2012 | | Total | | | |
|----|-----------------------------------|------------------------|-----------|----------------------|------------------------|-----------|----------------|------------------------|------------------------|-------|
| | EAGF | EAFRD | | EAGF | EAFRD | | EAGF and EAFRD | | | |
| a) | 16 (BMF, BMLFUW) 7800 (AMA) | .. 10,700 (AMA) | | 13 7500 (AMA) | .. 10,500 (AMA) | | | | | |
| b) | 0 | 0 | | 0 | 0 | | | | | |
| c) | 0 | 0 | | 0 | 0 | | | | | |
| d) | 0 | 6 (BMLFUW) | | 0 | 0 | | 6 | | | |
| e) | 0 | 0 | | 0 | 0 | | | | | |
| PL | Year 2011 | Year 2011 | Year 2011 | | Year 2012 | Year 2012 | | Year 2012 | Total 2012 | Total |
| | EAGF | EAFRD | SAPARD | Total 2011 | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD | EAGF, EAFRD and SAPARD | |
| a) | 1,555,567 | 1,013,593 | 12 | 2,569,172 | 1,517,300 | 1,010,321 | 0 | 2,527,621 | 5,096,793 | |
| b) | 24 | 4 | | 28 | 15 | 2 | | 17 | 45 | |
| c) | 126,607 | 70,987 | 33 | 197,627 | 116,010 | 79,485 | 1 | 195,495 | 393,122 | |
| d) | 490 | 228 | 0 | 718 | 411 | 151 | 0 | 562 | 1 280 | |
| e) | 65 | 21 | 0 | 86 | 28 | 8 | 0 | 36 | 122 | |
| PT | Year 2011 | Year 2011 | | Year 2012 | | Year 2012 | | Total | | |
| | EAGF | EAFRD | | EAGF | | EAFRD | | EAGF and EAFRD | | |
| a) | 16,051 | 10,266 | | 15,271 | | 9384 | | 50,972 | | |
| b) | 2 | 0 | | 0 | | 0 | | 2 | | |
| c) | 0 | 0 | | 0 | | 0 | | 0 | | |
| d) | 0 | 0 | | 0 | | 0 | | 0 | | |
| e) | 1 | 0 | | 0 | | 0 | | 1 | | |

| RO | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
|----|---|--|---------------------------|---|--|--------------------------|------------------------------|
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD |
| a) | DLAF - 8 APIA - 42 (EAGF+EAFRD total) | DLAF - 23 APDRP - 64 APIA - 42 (EAGF+EAFRD total) | DLAF - 36 APDRP - 1833 | DLAF - 8 APIA - 22 (EAGF+EAFRD total) | DLAF - 35 APDRP - 76 APIA - 22 (EAGF+EAFRD total) | DLAF - 34 APDRP - 861 | 3042 |
| b) | not applicable | 44 | 6 | not applicable | 138 | 5 | 193 |
| c) | 5 | 29 | 48 | 5 | 145 | 54 | 286 |
| d) | DLAF - 8 APIA - 23 (EAGF+EAFRD total) DNA - 20 (EAGF+EAFRD total) | DLAF - 12 APIA - 23 (EAGF+EAFRD total) DNA - 20 (EAGF+EAFRD total) | DLAF - 35 DNA - 6 | DLAF - 7 APIA - 19 (EAGF+EAFRD total) DNA - 29 (EAGF+EAFRD total) | DLAF - 25 APIA - 19 (EAGF+EAFRD total) DNA - 29 (EAGF+EAFRD total) | DLAF - 28 DNA - 9 | DLAF, APIA - 157 DNA - 64 |
| e) | DLAF - 2 | DLAF - 1 | DLAF - 5 | NAD - 10 (final convictions EAFDR + EAGF) | NAD - 10 (final convictions EAFDR + EAGF) | NAD - 7 convictions | 25 |
| SI | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD |
| a) | 7169 | 2876 | 21 | 6104 | 2036 | 0 | 18,206 |
| b) | 10 | 47 | 0 | 22 | 16 | 0 | 95 |
| c) | | | | | | | |
| d) | | 5 | | | 2 | | 7 |
| e) | | | | | | | |

| SK | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
|----|----------------|----------------|----------------|---|---|----------------|---|
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD |
| a) | 16 | 5 | 0 | 10 | 2 | 0 | 33 Note - This number does not include the 100% administrative checks foreseen by EU provisions. |
| b) | 0 | 0 | 0 | 1 (NKÚ) = the Supreme Audit Office of the Slovak Republic | 2 (ÚVO) = the Public Procurement Office | 0 | 3 Note - This number includes only the administrative checks whose purpose is the detection of fraud cases (i.e a check following information received, denunciation, specific request from an EU or national body to carry out a check,...). |
| c) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| d) | 1 | 2 | 0 | 0 | 5 | 0 | 8 |
| e) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FI | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | | EAGF | EAFRD | | EAGF and EAFRD |
| a) | Not available | Not available | | Not available | Not available | | Data on the number of checks per fund are not readily available |
| b) | 0 | 0 | | 0 | 0 | | 0 |
| c) | 0 | 0 | | 0 | 0 | | 0 |
| d) | 0 | 0 | | 1 | 0 | | 1 |
| e) | 0 | 0 | | 0 | 0 | | 0 |
| SE | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | | EAGF | EAFRD | | EAGF and EAFRD |

| | | | | | |
|-----------|--|---|------------------|------------------|---|
| a) | 6235 | 6522 | 4148 | 5865 | |
| b) | | | | | |
| c) | | | | | |
| d) | | | | | In 2011, three preliminary investigations were initiated concerning the Agricultural Funds, and in 2012 five preliminary investigations were initiated concerning the Agricultural Funds. |
| e) | 0 | 0 | 0 | 0 | 0 |
| UK | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | EAGF | EAFRD | EAG and EAFRD |
| a) | 20,258 Scotland 16,512 Wales *20,448 Eng; 39,524 NI | 30,305 Scotland 19,068 Wales 22,626 NI *See EAGF figure for England | Not available | Not available | Note - the number of checks conducted for calendar year 2012 is not yet available. These are reported to the Commission by 15 July 2013 in accordance with Art 31 of Reg (EU) 65/2011 and Art 84 of Reg (EC) 1122/1999 * Activity undertaken by RPA only. They are unable to distinguish between EAGF & EAFRD. |
| b) | 0 | 0 | Not available | Not available | Note - the number of checks conducted for calendar year 2012 is not yet available. These are reported to the Commission by 15 July 2013 in accordance with Art 31 of Reg (EU) |

| | | | | | | | |
|---------------|--|--|---------------------|------------------|---|------------------|--|
| | | | | | | | 65/2011 and Art 84 of Reg (EC) 1122/1999 |
| c) | 2 Wales | 1 Wales | | | | | 3 |
| d) | 9 England | 4 England | 18 England | 9 England | | | 40 |
| e) | 0 | 0 | 1 England | 0 | | | 1 |
| Member State: | <p><i>2.2.2 Amounts recovered in relation to fraud:</i></p> <ul style="list-style-type: none"> - Amounts recovered in € related to fraud following administrative anti-fraud checks (excluding financial penalties and interests) - Amounts of financial penalties in relation to administrative anti-fraud checks in € - Amounts recovered in relation to criminal investigations in € (excluding financial penalties and interests) - Amounts of financial penalties in relation to criminal investigations in € | | | | | | |
| BE | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | |
| a) | (BIRB: 2227,50 euro) OPW :47 054,40 euro (Amounts not paid following on-the-spot checks (reductions and sanctions)) | OPW :94 798 euro (Amounts not paid following on-the-spot checks (reductions and sanctions)) | (ALV: 3904,92 euro) | | BIRB:2227,50 OPW:141 852,40 ALV:3904,92 TOT: 147 984,82 euro | | |
| b) | (BIRB: 26 177,16 euro) (ALV 550 euro) | | (BIRB 20,000 euro) | | BIRB:46,177.16 ALV:550 TOT: 46,727.16 euro | | |
| c) | | | | | | | |
| d) | | | | | | | |
| BG | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 3376.56 | 137,148.86 | €5,918,011 | €963,63 | €1,918,705.37 | €2,960,656 | €8,878,667 |

| | (amounts recovered in € related to fraud and irregularities) | (amounts recovered in € related to fraud and irregularities) | | (amounts recovered in € related to fraud and irregularities) | (amounts recovered in € related to fraud and irregularities) | | |
|-----------|--|--|------------------|--|--|------------------|--|
| b) | €2,009,378 | €1,056,058 | | €2,675,017 | €1,338,214 | | €7,078,667 |
| c) | | | €5,918,011 | | | €2,960,656 | Almost all cases of fraud are detected after administrative checks by the paying agency. After the administrative checks the cases are forwarded to the prosecutors office and in most of the cases penal proceedings are started. These steps are part of one single procedure for treatment of fraud cases. The amounts recovered cannot be divided to amounts recovered after administrative checks and amounts recovered with regard to penal proceedings. |
| d) | See line 2.2.2 B | See line 2.2.2 B | See line 2.2.2 B | See line 2.2.2 B | See line 2.2.2 B | See line 2.2.2 B | |
| CZ | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Remarks: there are only two cases of suspected fraud after payment - but these have not yet been recovered. Other |
| b) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | |

| | | | | | | | |
|-----------|------------------|------------------|------------------|------------------|-----------------------|------------------|---|
| c) | Not applicable | Not applicable | cases are before payment, so there is nothing to recover, and so the amount recovered is 0. |
| d) | Not applicable | Not applicable | |
| DK | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | |
| a) | € 949,506 | | | | € 949,506 | | |
| b) | € 144,613 | | | | € 144,613 | | |
| c) | 57,952 € | | | | € 57,952 | | |
| d) | 2,750,054 € | | | | € 2,750,054 | | |
| DE | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | |
| a) | 541,729.08 | 1,257 450.77 | 138,166.62 | 180,713.56 | 2,118 060.03 | | |
| b) | 337,665.42 | 100,327.56 | | 49,850.60 | 487,843.58 | | |
| c) | | | 44,894.00 | | 44,894.00 | | |
| d) | 10,750.00 | 9,700.00 | 4800.00 | 4000.00 | 29,250.00 | | |
| EE | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|-----------|---------------------------|------------------|------------------|------------------|--|---|---|
| c) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| IE | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | |
| a) | | | | | | | |
| b) | | | | | | | |
| c) | | | | | | | |
| d) | | | | | | | |
| EL | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | |
| a) | <u>OPEKEPE: 11,703.15</u> | | | | <u>MINISTRY OF RURAL DEVELOPMENT AND FOOD: 11,703.15</u> | | |
| b) | | | | | | | |
| c) | | | | | | | |
| d) | | | | | | | |
| ES | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF, EAFRD and SAPARD | | |
| a) | €126,779 | 0 | €1,048,091 | 0 | €1,174,870 | | |
| b) | Not available | Not available | Not available | Not available | Not available | | |
| c) | Not available | Not available | Not available | Not available | Not available | | |
| d) | Not available | Not available | Not available | Not available | Not available | | |

| FR | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total |
|---|---|-----------|---|-----------|---|
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD |
| a) | For FRANCEAGRIMER, €2990.95. For ASP, €629 258,73 | | For FRANCEAGRIMER, one case did not lead to a payment of a refund of aid worth €3429.85 | | €632,249.68 |
| b) | For FRANCEAGRIMER, €5981.90 | | For FRANCEAGRIMER, €6859.70 | | €12,841.60 |
| c) | | | | | |
| d) | | | | | |
| IT | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD |
| a) | 9,097,502 | 274,160 | 13,907,322 | 521,010 | 23,799,994 |
| b) | 353,791 | 0 | 280,441 | 17,189 | 651,421 |
| c) | 30,799,638 | 0 | 9,441,324 | 0 | 40,240,962 |
| d) | 0 | 2128 | 367,259 | 0 | 369,387 The total should count the seizures carried out by Guardia di Finanza in criminal cases in their competence, this amounts to 3,698,871 for 2011 (EAGF and EAFRD) 4,944,209 for the year 2012 (EAGF and EAFRD) |
| Ministry of Agriculture Food and Forestry: The figures are taken from the IMS Database. Those related to the amount of penalties are incomplete because the under the law 898/86 most of the competence to impose penalties is held by institutional bodies other than the paying agencies. | | | | | |

| Consequently, the paying agencies, which enter the information into IMS, do not have all the information on this matter. | | | | | | | |
|--|-----------|-----------|-----------|-----------|------------|-----------|--|
| CY | Year 2011 | | Year 2012 | | Year 2012 | | Total |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD |
| a) | 0 | 0 | 0 | 0 | 0 | 0 | |
| b) | 0 | 0 | 0 | 0 | 0 | 0 | |
| c) | 0 | 0 | 0 | 0 | 0 | 0 | |
| d) | 0 | 0 | 0 | 0 | 0 | 0 | |
| LV | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 0 | 0 | 0 | 0 | €73,053.90 | 0 | One case of fraud was detected before payment of the sum of €73,053.90 |
| b) | | | | | | | |
| c) | | | | | | | |
| d) | | | | | | | |
| LT | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|
| d) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LU | Year 2011 | Year 2011 | | Year 2012 | | Total | |
| | EAGF | EAFRD | | EAGF | | EAFRD | |
| a) | 0 | 0 | | 0 | | 0 | |
| b) | 0 | 0 | | 0 | | 0 | |
| c) | 0 | 0 | | 0 | | 0 | |
| d) | 0 | 0 | | 0 | | 0 | |
| HU | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 114,114 | 0 | 0 | 28,091 | 0 | 0 | 142,205 |
| b) | 0 | 0 | 0 | 6049 | 0 | 0 | 6049 |
| c) | Not applicable |
| d) | Not applicable |
| <p>The results of the Member States' checks on amounts exceeding the limit specified by the EU cannot be distinguished from those of the checks prescribed by the EU. In practice no distinction can be made in the computer system either between any cases of irregularity or fraud detected, for example, within 5% rate prescribed by the Commission, or withing the further 5% checking rate applied by the Member States.</p> | | | | | | | |
| MT | Year 2011 | Year 2011 | | Year 2012 | | Total | |
| | EAGF | EAFRD | | EAGF | | EAFRD | |
| a) | 0 | 0 | | 0 | | 0 | |

| | | | | | | | | | |
|-----------|------------------|-------------------|------------------|-------------------|--|-------------------|------------------|-------------------------------|----------------------------|
| b) | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| c) | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| d) | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| NL | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | | | |
| a) | not applicable | not applicable | not applicable | not applicable | For information: there were no cases of funds being paid incorrectly due to fraud that had to be recovered in 2011 and 2012. | | | | |
| b) | not applicable | not applicable | not applicable | not applicable | | | | | |
| c) | not applicable | not applicable | not applicable | not applicable | | | | | |
| d) | not applicable | not applicable | not applicable | not applicable | | | | | |
| AT | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | | | |
| a) | 0 | 0 | 0 | 0 | 0 | | | | |
| b) | 0 | 0 | 0 | 0 | 0 | | | | |
| c) | 0 | 0 | 0 | 0 | 0 | | | | |
| d) | 0 | 0 | 0 | 0 | 0 | | | | |
| PL | Year 2011 | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | 2012 Total | Total |
| | EAGF | EAFRD | SAPARD | Total | EAGF | EAFRD | SAPARD | EAGF, EAFRD and SAPARD | EAGF, EAFRD, SAPARD |
| a) | 6,360,63 4.14 | 19,940,53 2.82 | 0 | 26,301,166. 96 | 16,821,49 6.01 | 30,476,70 3.69 | 0 | 47,298,19 9.70 | 73,599,366.66 |
| b) | | | | | | | | | |
| c) | 2,771,51 1.50 | 5,307,132. 50 | 0 | 8,078,644.0 0 | 2,525,975. 87 | 12,100,80 8.16 | 0 | 14,626,78 4.03 | 22,705,428.03 |

| d) | | | | | | | | | |
|----|------------------------------|----------------|------------------------------|-----------|-----------|-----------|--|--|----------------|
| PT | Year 2011 | | Year 2011 | | Year 2012 | | Year 2012 | | Total |
| | EAGF | | EAFRD | | EAGF | | EAFRD | | EAGF and EAFRD |
| a) | 0 | | 0 | | 0 | | 0 | | 0 |
| b) | 0 | | 0 | | 0 | | 0 | | 0 |
| c) | 5000 | | 0 | | 5000 | | | | 10,000 |
| d) | 0 | | 0 | | 0 | | 0 | | |
| RO | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD | | |
| a) | <i>See obs. total column</i> | | | | | | SAPARD= 4,021,874.22 eur EAFRD= 10,193,172.90 eur * OBS: -APDRP sent the total information (2011 and 2012), not splited by year, and irrespective of irregularities or suspicious of fraud -APIA has not provided the necessary information in due time | | |
| b) | APIA 6182 euro | APIA 5174 euro | <i>See obs. total column</i> | | | | SAPARD= 134,386.57 eur EAFRD = 9332.02 eur * OBS: | | |

| | | | | | | | |
|-----------|---|----------------------------|-----------------------------|---------------------------|----------------------------|---|--|
| | | | | | | | -APDRP sent the total information (2011 and 2012), not splited by year, and irrespective of irregularities or suspicious of fraud -APIA 11,356 euro |
| c) | <i>At the current stage, the PA have not provided the required information to be used for the present questionnaire</i> | | | | | APDRP 1 093703,07 RON (approximately EUR 254 334,55) lei damage established by Court among which, 201,697.50 RON | 49,671.33 EUR in total recovered (2012) |
| d) | <i>At the current stage, the PA have not provided the required information to be used for the present questionnaire</i> | | | | | | APDRP 3554.50 lei |
| SI | Year 2011 EAGF | Year 2011 EAFRD | Year 2011 SAPARD | Year 2012 EAGF | Year 2012 EAFRD | Year 2012 SAPARD | Total EAGF, EAFRD, SAPARD |
| a) | 0 | € 607.26 | 0 | 0 | € 138,698.83 | 0 | 139,306.09 |
| b) | 0 | € 14.11 | 0 | 0 | € 5441.69 | 0 | 5455.80 |
| c) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| d) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| SK | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |

| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
|-----------|-------------------------------------|----------------------------|---------------------------|----------------------------|--|---------------|----------------------------|
| a) | € 1593.38 | 0 | 0 | 0 | 0 | 0 | € 1593.38 |
| b) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c) | 0 | 0 | 0 | 0 | € 63,799.90 | 0 | € 63,799.90 |
| d) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FI | EAGF and EAFRD 2011 and 2012 | | | | | | |
| a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE | Year 2011 EAGF | Year 2011 EAFRD | Year 2012 EAGF | Year 2012 EAFRD | Total EAGF and EAFRD | | |
| a) | | | | | | | |
| b) | | | | | | | |
| c) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UK | Year 2011 EAGF | Year 2011 EAFRD | Year 2012 EAGF | Year 2012 EAFRD | Total EAGF and EAFRD | | |
| a) | 1,864,850.30 NI | 109,985.01 NI | 1,879,935.69 NI | 109,299.64 NI | 3,964,070.64 | | |
| b) | 728,184.01 Wales | 6023.18 Wales | Not available | Not available | Note - the value of checks financial penalties for calendar year 2012 is not yet available. These are reported to the Commission by 15 July 2013 in accordance with Art 31 of Reg (EU) 65/2011 and | | |

| | | | | | |
|---------------|--|---|--|--|---|
| | | | | | Art 84 of Reg (EC) 1122/1999 |
| c) | | | 71,696.00 England | | 71,696.00 |
| d) | 0 | 0 | 0 | 0 | 0 |
| Member State: | 2.2.3 Personnel assigned and involved in anti-fraud investigations: -Total number of personnel assigned to EU checks foreseen by EU provisions; -Total number of personnel assigned and involved in anti-fraud administrative checks; -Total number of personnel assigned and involved in criminal investigations | | | | |
| | 2011 | 2012 | Total | | |
| BE | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | EAGF | EAFRD OPW 2012 data not yet available | EAGF and EAFRD |
| a) | (BIRB: 20) (ALV: 4) OPW: 65.75 Number of inspectors carrying out on-the-spot checks both for the EAGF and for EAFRD | OPW: 65.75 Number of inspectors carrying out on-the-spot checks both for the EAGF and for EAFRD | (BIRB: 20) (ALV: 3) | | BIRB:40 ALV:7 OPW: 131.5 TOT:178.5 |
| b) | (ALV: 4) (SPF Finances 9) | | (BIRB: 1) (ALV: 3) (SPF Finances 8) | | ALV: 7 Finances:17 BIRB:1 TOT: 25 |
| c) | | | | | |
| BG | Year 2011 | Year 2012 | | | Total |
| | EAGF, EAFRD and SAPARD | | | | |

| | | | | | | | |
|----|---|---|---|------------------|------------------|------------------|--|
| a) | | | | | | | |
| b) | Fraud Prevention Directorate, State Fund for Agriculture - 10 | | Fraud Prevention Directorate, State Fund for Agriculture - 10 | | | | 10 |
| c) | 142 Prosecutors in specialised unit of Sofia City Prosecutor's Office - 11; Police investigators in specialised unit of Sofia City Prosecutor's Office - 9; 2 prosecutors from 28 District prosecutor's offices - 56; 2 police officers from 28 District directorates of the Interior Ministry – 56; DG National Police - 10 | 142 Prosecutors in specialised unit of Sofia City Prosecutor's Office - 11; Police investigators in specialised unit of Sofia City Prosecutor's Office - 9; 2 prosecutors from 28 District prosecutor's offices - 56; 2 police officers from 28 District directorates of the Interior Ministry – 56; DG National Police - 10 | | | | | 142 (The prosecutors and police investigators assigned to the specialised unit of Sofia City Prosecutor's Office work only on criminal cases involving European funds. At the District prosecutor's offices and District directorates of the Interior Ministry there are prosecutors and police officers specifically assigned to cases involving misuse of European funds, but their main task is tackling economic crime. |
| CZ | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 154 | 126+154 | | 154 | 127+154 | | 869 |

| | | | | | | | | |
|----|------------------|------------------|--|------------------|------------------|------------------|--|--------------|
| b) | | 14 | | 14 | | | 7 lawyers at central office of legal department and 7 lawyers at SZIF regional offices Total 14 | |
| c) | | | | | | | Czech Police | |
| DK | Year 2011 | Year 2011 | | Year 2012 | | Year 2012 | Total | |
| | EAGF | EAFRD | | EAGF | | EAFRD | EAGF and EAFRD | |
| a) | 57 | 71 | | 50 | | 84 | 2011: 128 2012: 134 total: 262 | |
| b) | 3 | | | 1 | | | 2011: 3 2012: 1 Total: 4 | |
| c) | | | | | | | | |
| DE | Year 2011 | Year 2011 | | Year 2012 | | Year 2012 | Total | |
| | EAGF | EAFRD | | EAGF | | EAFRD | EAGF and EAFRD | |
| a) | 1632 | 2264 | | 1212 | | 1768 | 6876 | |
| b) | 290 | 344 | | 295 | | 423 | 1352 | |
| c) | 5 | 4 | | 4 | | 4 | 17 | |
| EE | Year 2011 | Year 2011 | | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |

| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
|--|----------------------------|--|----------------------------|---|--|---|------------------------------------|
| a) | 183 | 315 | 6 | 204 | 316 | 0 | 1024 |
| b) | 3 | 3 | 1 | 3 | 3 | 1 | 4 |
| c) | 3 | 3 | 1 | 3 | 3 | 1 | 4 |
| IE | Year 2011 | | Year 2012 | | | Total | |
| | EAGF and EAFRD | | | EAGF and EAFRD | | | |
| a) | approx. 330 (EAGF & EAFRD) | | approx. 330 (EAGF & EAFRD) | | | Staff can be involved in work on both Funds | |
| b) | approx. 350 (EAGF & EAFRD) | | approx. 350 (EAGF & EAFRD) | | | Staff can be involved in work on both Funds | |
| c) | See comment | | | | | Comment: As need arises and once cases are handed over to the Gardai (police) there is little involvement of DAFM staff | |
| Note: DAFM carries out extensive checks of compliance with relevant EU regulations. It is not possible for us to break the figures for such checks down into figures for anti-fraud checks or personnel assigned to such checks. All irregularities detected are not fraud, which can only be established by a Court of Law. | | | | | | | |
| EL | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | |
| a) | DED: 11 OPEKEPE: 484 | EYD PAA: 22 OPEKEPE: 1039 DPGD: 14 | DED: 11 OPEKEPE: 482 | EYD PAA: 22 OPEKEPE: 682 DPGD: 14 | MINISTRY OF RURAL DEVELOPMENT AND FOOD: 2781, SDOE 10 2791 | | |
| b) | OPEKEPE: 134 | EYD PAA: 22 OPEKEPE: 689 DPGD: 14 | OPEKEPE: 150 | EYD PAA: 22 OPEKEPE: 350 DPGD: 14 | MINISTRY OF RURAL DEVELOPMENT AND FOOD: 1395, SDOE 10 | | |

| | | | | | |
|-----------|---|------------------|---|------------------|---|
| | | | | | 1405 |
| c) | SDOE 10 | | SDOE 10 | | SDOE 10 |
| ES | EAGF and EAFRD 2011 and 2012 | | | | |
| a) | Not available | Not available | Not available | Not available | It general there are no staff specifically dedicated to this work. In case of complaint or suspicion of fraud the most suitable persons for the investigation are appointed. |
| b) | Not available | Not available | Not available | Not available | |
| c) | Not available | Not available | Not available | Not available | |
| FR | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD |
| a) | For the DGDDI, 30 (24 investigators, 6 management staff). For the COSA Mission, 30 (27 investigators, 3 management staff). For ODEADOM, 14. For FRANCEAGRIMER, 175 | | For the DGDDI, 25 (23 investigators, 2 management staff). For the COSA Mission, 31 (28 investigators, 3 management staff). For ODEADOM, 12. For FRANCEAGRIMER, 170 | | Total : 487. For the DGDDI, data is given in worked full-time equivalents. It is pointed out that the EAGF aid paying agencies implement the checks laid down by Community legislation, the objective of which is to satisfy themselves that transactions creating an entitlement to aid are actually carried out and are executed correctly, not to detect fraud |
| b) | Not available | Not available | Not available | Not available | Not available |
| c) | Not available | Not available | Not available | Not available | Not available |
| IT | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD |
| a) | 218 | 31 | 213 | 30 | 492 |

| | | | | | | | |
|----|------------------|------------------|------------------|------------------|-----------------------|------------------|--|
| b) | 108 | 2 | 108 | 2 | 220 | | |
| c) | 332 | 243 | 301 | 212 | 1088 | | |
| CY | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Total | | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | |
| a) | 39 | 55 | 39 | 55 | 188 | | |
| b) | 39 | 55 | 39 | 55 | 188 | | |
| c) | 4 | 4 | 4 | 4 | 16 | | |
| LV | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 100 | 144 | 1 | 124 | 145 | 0 | 514 (staff who carry out on-the-spot checks together with staff of the responsible section of the audit department) |
| b) | | | | | | | In the <u>Prosecutor-General's Office</u> every case is an individual one, and evidence of any kind is assessed by one prosecutor. <u>State Police: 2</u> In 2011 there were 15 staff at the department monitoring the work of state civil servants in the <u>Corruption Prevention and Combating Bureau</u> , and in 2012 there were 14. There are no established staff in the department who are assigned to carrying out checks |

| | | | | | | | |
|----|------------------|------------------|------------------|------------------|-----------------------|------------------|---|
| | | | | | | | directly and solely on the use of EU funds |
| c) | | | | | | | In the <u>Prosecutor-General's Office</u> every case is an individual one, and evidence of any kind is assessed by one prosecutor. <u>State Police: 2</u> In 2011 there were 15 staff at the department monitoring the work of state civil servants in the <u>Corruption Prevention and Combating Bureau</u> , and in 2012 there were 14. There are no established staff in the department who are assigned to carrying out checks directly and solely on the use of EU funds |
| LT | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| c) | 21 | 21 | 21 | 11 | 11 | 11 | In 2011 there were 21 investigators; in 2012 there were 11 |
| LU | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total | |
| | EAGF | EAFRD | EAGF | EAFRD | EAGF and EAFRD | | |
| a) | 0 | 0 | 0 | 0 | 0 | 0 | |
| b) | 0 | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | |
|----|-------------------------|------------------|------------------|-------------------------|------------------|-----------------------|----------------------------|
| c) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| HU | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 468 | 675 | 0 | 441 | 677 | 0 | 2261 |
| b) | 13 | 47 | 0 | 14 | 40 | 0 | 114 |
| c) | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | 800 |
| MT | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 6 | 2 | 0 | 6 | 2 | 0 | 16 |
| b) | 3 | 3 | 0 | 3 | 3 | 0 | 12 |
| c) | 9 | 9 | 0 | 9 | 9 | 0 | 36 |
| NL | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total | |
| | EAGF | EAFRD | EAGF | EAFRD | SAPARD | EAGF and EAFRD | |
| a) | 91 | 15 | 72 | 19 | | 197 | |
| b) | 7 | 1 | 3 | 0 | | 11 | |
| c) | 0 | 0 | 0 | 0 | | 0 | |
| AT | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF and EAFRD |
| a) | For Reg. 485/2006, BMF, | | | For Reg. 485/2006, BMF, | | | 446 |

| | | | | | | | | | |
|----|--|-----------|-----------|--|-----------|-----------|-----------|------------------------|---------------------------|
| | BMLFUW: 16 For AMA on the spot checks, EAGF+ EAFRD: 210 | | | BMLFUW: 15 For AMA on the spot checks, EAGF+ EAFRD: 205 | | | | | |
| b) | 0 | 0 | | 0 | 0 | | | | |
| c) | 0 | 0 | | 0 | 0 | | | | |
| PL | Year 2011 | Year 2011 | Year 2011 | Year 2011 Total | Year 2012 | Year 2012 | Year 2012 | Year 2012 Total | Total |
| | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD | EAGF, EAFRD, SAPARD |
| a) | 4624 | 5218 | 166 | 10,008 | 4597 | 4938 | 161 | 9696 | 19,704 |
| b) | 3917 | 3846 | 57 | 7820 | 3711 | 3692 | 56 | 7459 | 15,279 |
| c) | | | | | | | | | |
| PT | Year 2011 | | Year 2011 | | Year 2012 | | Year 2012 | | Total |
| | EAGF | | EAFRD | | EAGF | | EAFRD | | EAGF and EAFRD |
| a) | 328 | | 262 | | 331 | | 263 | | 1184 |
| b) | 0 | | 0 | | 0 | | 0 | | 0 |
| c) | 0 | | 0 | | 0 | | 0 | | 0 |
| RO | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total | | |

| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
|----|---|---|---|---|---|---|---|
| a) | APIA - 8 (EAFG+EA FRD total) APDRP - 26 DLAF - 34 | APIA - 8 (EAFG+EA FRD total) DLAF - 34 | APDRP - 26 DLAF - 34 | APIA - 8 (EAFG+EA FRD total) APDRP - 26 DLAF - 39 | APIA - 8 (EAFG+EA FRD total) DLAF - 39 | APDRP - 26 DLAF - 39 | 141 |
| b) | APIA - 8 (EAFG+EA FRD total) APDRP - 26 DLAF - 26 | APIA - 8 (EAFG+EA FRD total) DLAF - 26 | APDRP - 26 DLAF - 26 | APIA - 8 (EAFG+EA FRD total) APDRP - 26 DLAF - 29 | APIA - 8 (EAFG+EA FRD total) DLAF - 29 | APDRP - 26 DLAF - 29 | 123 |
| c) | DNA - 18 prosecutors and 40 judicial police officers | DNA - 18 prosecutors and 40 judicial police officers | DNA - 18 prosecutors and 40 judicial police officers | DNA - 18 prosecutors and 40 judicial police officers | DNA - 18 prosecutors and 40 judicial police officers | DNA - 18 prosecutors and 40 judicial police officers | DNA - 18 prosecutors and 40 judicial police officers |

| SI | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
|----|------------------|------------------|------------------|------------------|------------------|------------------|---|
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 0 | 0 | 0 | 0 | 0 | 0 | 7 (Internal Audit Service), 6 (Department for Legal Affairs and Public Procurement), 1 (Head of the |

| | | | | | | | |
|----|------------------|------------------|------------------|------------------|------------------|------------------|--|
| | | | | | | | General Affairs Service), 1 (Department for EU Affairs and Public Relations) A total of 15 of staff, but nobody works 100% of their working time on combating fraud. A breakdown of staff per financial year and agricultural fund is therefore not possible. |
| b) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c) | 0 | 0 | 0 | 0 | 0 | 0 | 0 * The paying agency does not investigate criminal offences. |
| SK | Year 2011 | Year 2011 | Year 2011 | Year 2012 | Year 2012 | Year 2012 | Total |
| | EAGF | EAFRD | SAPARD | EAGF | EAFRD | SAPARD | EAGF, EAFRD, SAPARD |
| a) | 11 | 10 | 0 | 12 | 4 | 0 | 37 Note - This part only includes the number of the personnel directly involved in controls from the part no. 2.2.1 |

| | | | | | | | |
|-----------|------------------|------------------|------------------|---|---|--|---|
| b) | | | | 2 (NKÚ) = the Supreme Audit Office of the Slovak Republic | 2 (ÚVO) = the Public Procurement Office | | 4 |
| c) | 1 | 2 | 0 | 0 | 5 | 0 | 8 |
| FI | Year 2011 | Year 2011 | Year 2012 | | Year 2012 | Total | |
| | EAGF | EAFRD | EAGF | | EAFRD | EAGF and EAFRD | |
| a) | | | | | | | |
| b) | 0 | 0 | 0 | | 0 | 0 | |
| c) | 0 | 0 | 0 | | 0 | 0 | |
| SE | Year 2011 | Year 2011 | Year 2012 | | Year 2012 | Total | |
| | EAGF | EAFRD | EAGF | | EAFRD | EAGF and EAFRD | |
| a) | 139 | 137 | 139 | | 137 | 552 | |
| b) | | | | | | | |
| c) | | | | | | A total of two full-time staff at the Swedish Economic Crime Authority | |
| UK | Year 2011 | Year 2011 | Year 2012 | | Year 2012 | Total | |
| | EAGF | EAFRD | EAGF | | EAFRD | EAGF and EAFRD | |
| a) | *295.4 Wales | *295.4 Wales | *295.4 Wales | | *295.4 Wales | * - WALES - Staff | |

| | | | | | |
|----|-----------------------------------|---|----------------------------------|---|--|
| | * 1754.40 England 420 Scotland | * See EAGF fig for England 450 Scotland | *1446.20 England 420 Scotland | * See EAGF fig for England 450 Scotland | undertaking EU checks are multi- skilled and work both on the EAGF and EAFRD funds. * - ENGLAND - Distinguishing between EAGF & EAFRD staff is as details are not kept |
| b) | 1* Wales 2 England | 1* Wales 2 England | 1* Wales 3 England | 1* Wales 3 England | *Dedicated resource with access to additional resource as required |
| c) | 1* Wales | 1* Wales | 1* Wales | 1* Wales | *For Wales, this function is undertaken by the DEFRA Investigation Services in co-operation with the Welsh Legal Services team on a contractual basis |