

2nd Workshop of the project “101101784 — 2022-IT-FRED2” Fraud Repression through EDucation2 « MAPPING KNOWLEDGE IN THE FIGHT AGAINST FRAUD»

**The activity of the “Guardia di Finanza” in the fight against fraud affecting the financial interests of the EU: mapping case studies (best/worst practices of European funds management) in micro-territorial systems
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Guardia di Finanza of Venice started a tactical analysis based on a close tracking of project initiatives funded under the National Recovery and Resilience Plan (NRRP) in the field of Digitalization, Innovation, and Competitiveness in the production system (Mission 1 - Component 2 - Investment 5).

This activity, characterized by specific open-source intelligence (OSINT) research activities and proactive law enforcement initiatives, revealed that some individuals, either *de facto* or *de jure* owners of various companies, had set up businesses for the only purpose of benefiting from the NRRP. These individuals had submitted false corporate balance sheet and financial statements in order to meet the requirements imposed by automated controls and to mislead the funding Authority.

Therefore, the fraud was reported to the European Prosecutor's Office, who delegated judicial police activities (analysis of bank accounts, collection of records and documents, wiretapping, witness information). These activities, along with the activation of judicial international cooperation, led to the identification of a well-structured criminal organization dedicated to carrying out several frauds for obtaining subsidies from NRRP funds. The criminal organization also engaged in laundering illicit proceeds through a complex corporate structure involving foreign companies.

The investigations lead to the discovery of a huge fraud amounting to € 736.862.232 and to charge: n. 9 individuals for being part of a criminal organisation for the purpose of obtaining subsidies from the NRRP funds and for false valuations into corporate balance sheet; n. 70 individuals for obtaining subsidies from the NRRP funds and for false valuations into corporate balance sheet; n. 54 legal entities for administrative responsibility of companies.