



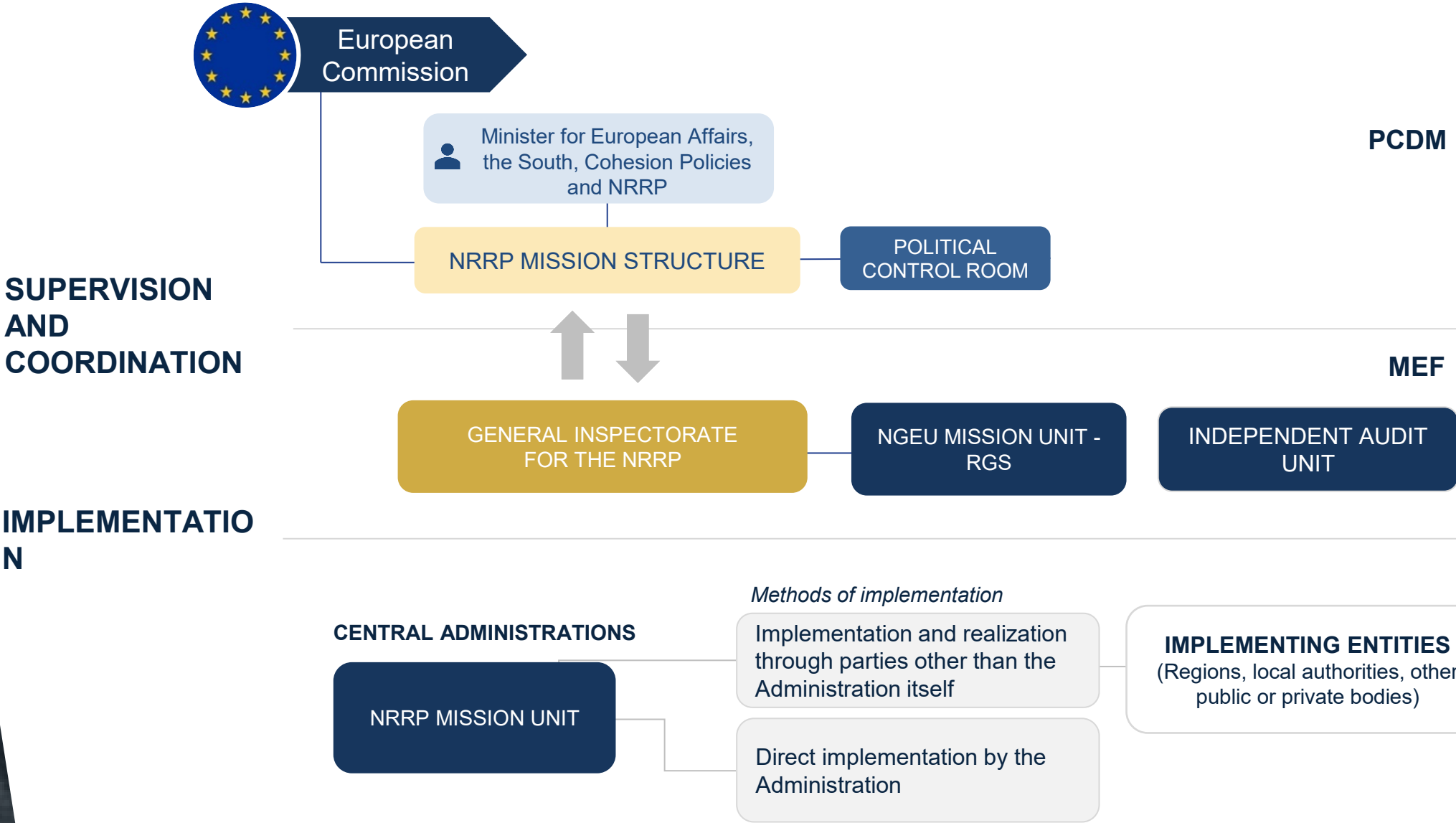
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PIANO NAZIONALE DI RIPRESA E RESILIENZA

General anti-fraud strategy for the implementation of the National Recovery and Resilience Plan (NRRP) and guidelines for the control and reporting measures: Member States' control systems to prevent, detect and correct fraud under the Recovery and Resilience Facility (RRF)

Ugo Liberatore - Head of “Reporting and control” Unit of the General Inspectorate for NRRP at the Italian Ministry of Economy and Finance - RGS-State General Accounting

THE NRRP GOVERNANCE



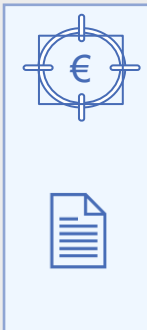
TYPES OF CONTROLS

ADMINISTRATIVE AND ACCOUNTING CONTROLS

Following the ordinary control procedures provided by national legislation, according to the system of the different levels of government involved. These controls are aimed at ensuring the transparency, regularity and correctness of administrative-accounting action.

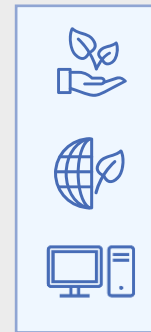
NRRP SPECIFIC CONTROLS

Checks carried out in accordance with specific PNRR rules:



Obligation to achieve targets and milestones consistent with the conditionalities of the CID annex and the 'verification mechanisms'

Obligation to take measures to prevent, detect and rectify **fraud, corruption** and **conflicts of interest** and **double funding**



Principle of 'do no significant harm' (DNSH)

Principle of contribution to the climate and digital target

Communication and information requirements

PROTECTION OF THE UNION'S FINANCIAL INTERESTS

Article 22

Protection of the financial interests of the Union

1. In implementing the Facility, the Member States, as beneficiaries or borrowers of funds under the Facility, shall take all the appropriate measures to protect the financial interests of the Union and to ensure that the use of funds in relation to measures supported by the Facility complies with the applicable Union and national law, in particular regarding the prevention, detection and correction of fraud, corruption and conflicts of interests. To this effect, the Member States shall provide an effective and efficient internal control system and the recovery of amounts wrongly paid or incorrectly used. Member States may rely on their regular national budget management systems.
2. The agreements referred to in Articles 15(2) and 23(1) shall provide for the obligations of the Member States:
 - (a) to regularly check that the financing provided has been properly used in accordance with all applicable rules and that any measure for the implementation of reforms and investment projects under the recovery and resilience plan has been properly implemented in accordance with all applicable rules in particular regarding the prevention, detection and correction of fraud, corruption and conflicts of interests;
 - (b) to take appropriate measures to prevent, detect and correct fraud, corruption, and conflicts of interests as defined in Article 61(2) and (3) of the Financial Regulation affecting the financial interests of the Union and to take legal actions to recover funds that have been misappropriated, including in relation to any measure for the implementation of reforms and investment projects under the recovery and resilience plan;
 - (c) to accompany a request for payment by:
 - (i) a management declaration that the funds were used for its intended purpose, that the information submitted with the request for payment is complete, accurate and reliable and that the control systems put in place give the necessary assurances that the funds were managed in accordance with all applicable rules, in particular rules on avoidance of conflicts of interests, fraud prevention, corruption and double funding from the Facility and other Union programmes in accordance with the principle of sound financial management; and
 - (ii) a summary of the audits carried out, including weaknesses identified and any corrective actions taken;
 - (d) for the purpose of audit and control and to provide for comparable information on the use of funds in relation to measures for the implementation of reforms and investment projects under the recovery and resilience plan, to collect and ensure access to the following standardised categories of data:
 - (i) name of the final recipient of funds;
 - (ii) name of the contractor and sub-contractor, where the final recipient of funds is a contracting authority in accordance with Union or national law on public procurement;
 - (iii) first name(s), last name(s) and date of birth of beneficial owner(s) of the recipient of funds or contractor, as defined in point 6 of Article 3 of Directive (EU) 2015/849 of the European Parliament and of the Council ^(*);
 - (iv) a list of any measures for the implementation of reforms and investment projects under the recovery and resilience plan with the total amount of public funding of those measures and indicating the amount of funds paid under the Facility and under other Union funds;

LEVELS OF REPORTING AND CONTROL

With **MEF Circular no. 30, August 11th 2022**, the *Guidelines* were issued for carrying out the control and reporting activities of the NRRP Measures under the responsibility of the Central Administrations and the implementing bodies.

Reporting and control fulfillments have been articulated on three levels :

acquires Milestone and Target reports (*performance*) as well as the expenditure reports of the central PAs and therefore:

- after having carried out the relevant checks, it reports the six-monthly M/T package to the EC, presenting the **Payment Request** (also certifying the correct use of the Funds net of any cases of serious irregularities/fraud detected by the ministerial control bodies and /or external)
- **receives from the EC the related repayment installments of the RRF funds**
- **arranges the payments** in favor of the implementing subjects following the correct receipt of the project/measurement reports

3

RGS

2

CENTRAL
ADMINISTRATION

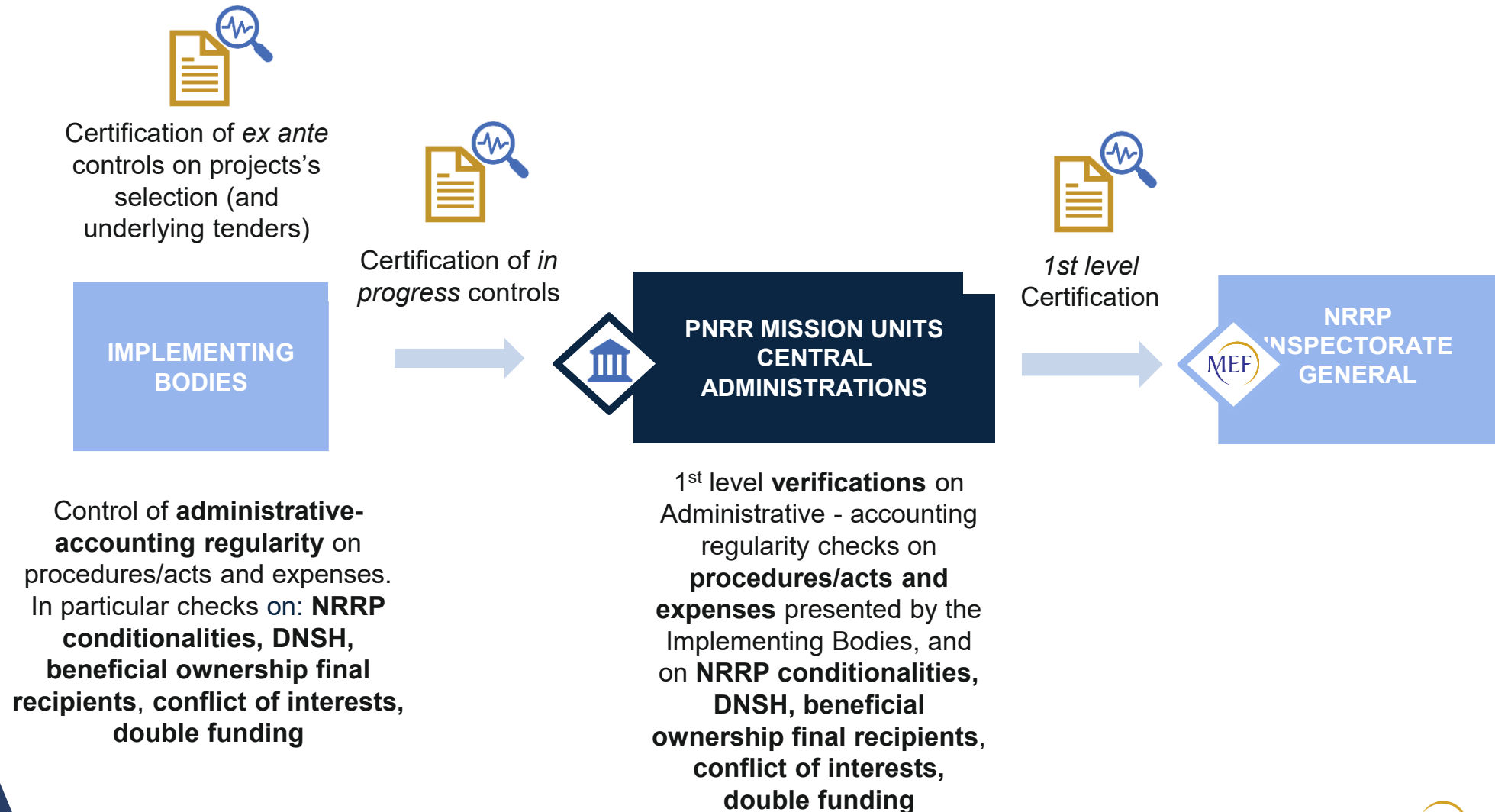
- transfer the **Milestone and target reports to the MEF** for submission of the half-yearly payment request to the EC
- receive the expense reports from the implementing entities, **verify their eligibility for the PNRR and, therefore, transfer to the MEF to obtain reimbursement**

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IMPLEMENTING BODIES

are responsible for **carrying out individual projects** and to present the relevant reporting to the competent Ministries, **certifying the regular execution** of the activities (*performance*) and expenses, as well as **compliance with all the conditionalities** of the PNRR (DNSH, no conflict of interest, no double funding, etc.)

REPORTING FLOW AND EXPENDITURE CONTROL



CERTIFICATION OF CHECKS ON PROJECT SELECTION OR IMPLEMENTING BODIES

Following the completion of the procedures concerning projects's selection (and underlying tenders), the Administration in charge of the NRRP Measure is required to issue the **certification** that, on the basis of the checks carried out (ordinary administrative and accounting regularity plus specific NRRP), the projects financed meet all the eligibility requirements for the NRRP and comply with all the relevant conditionalities. This attestation is issued by filling in and signing the appropriate form inside REGIS system.

ATTESTA

con riferimento alla procedura adottata per la selezione dei progetti/soggetti attuatori sopra richiamata e registrata sul sistema informativo R&Gis:

1. **la regolarità amministrativo-contabile**
 - o in esito al positivo svolgimento dei controlli ordinari di regolarità amministrativo – contabile previsti dalla vigente normativa nonché dei controlli di gestione ordinari su tutti gli atti di competenza amministrativi, contabili e fiscali, direttamente o indirettamente collegati alla procedura di selezione espletata;
2. **di aver provveduto alla corretta individuazione del titolare effettivo del vincitore della selezione/destinatario dei fondi e adottato misure ragionevoli per verificarne l'identità**
 - o in esito al positivo svolgimento dei controlli *ex ante* sulle comunicazioni rese in merito alla titolarità effettiva;
3. **l'assenza di situazioni di conflitto di interessi**
 - o in esito al positivo svolgimento dei controlli *ex ante* sulle dichiarazioni rese;
4. **l'assenza di doppio finanziamento**
 - o in esito al positivo svolgimento dei controlli *ex ante* sulle dichiarazioni rese in merito all'assenza di doppio finanziamento del progetto proposto (ove pertinente);
5. **il rispetto delle condizionalità PNRR previste nell'Annex CID e nell'Operational Arrangements relativamente alle *milestone* e ai *target* della Misura a cui è associata la procedura di selezione**
 - o in esito al positivo svolgimento dei controlli *ex ante* sugli atti e sui documenti chiave della procedura di selezione (nonché sulla convenzione/atto d'obbligo) circa la presenza e corretta indicazione di elementi, prescrizioni e/o obblighi inerenti il rispetto delle specifiche condizionalità (anche in riferimento alle modalità e tempistiche di svolgimento delle attività) utili per attestarne, successivamente, il soddisfacente conseguimento;
6. **il rispetto degli ulteriori requisiti PNRR connessi alla Misura a cui è associata la procedura di selezione**
 - o in esito al positivo svolgimento dei controlli *ex ante* sugli atti inerenti alla procedura di selezione (nonché sulla convenzione/atto d'obbligo) circa la presenza e corretta indicazione del contributo programmato all'indicatore comune ed eventualmente il contributo ai *tagging climate e tagging digital* (ove pertinente);
7. **il rispetto del principio DNSH**
 - o in esito al positivo svolgimento dei controlli *ex ante* sugli atti e sui documenti chiave della procedura di selezione (nonché sulla convenzione/atto d'obbligo) circa la presenza e corretta indicazione di elementi, prescrizioni, obblighi e/o eventuali attestazioni da acquisire per attestare successivamente il rispetto del principio di "non arrecare danno significativo" all'ambiente – DNSH (ove pertinente);
8. **il rispetto dei principi trasversali PNRR**
 - o in esito al positivo svolgimento dei controlli *ex ante* sugli atti inerenti la procedura di selezione (nonché la convenzione/atto d'obbligo) circa la presenza e corretta indicazione di elementi, prescrizioni, obblighi e/o eventuali attestazioni da acquisire per attestare successivamente il rispetto dei principi trasversali PNRR (parità di genere, politiche per i giovani, quota sud, ove pertinente).

REPORTING OF EXPENDITURE

➤ IMPLEMENTING BODIES

The requests for reimbursement, presented by the implementing bodies to the Administrations in charge of NRRP Measure, of the various SALs must be accompanied by the Certification of carrying out (with positive outcome) the ordinary administrative-accounting regularity checks of the expenses (in particular: absence of conflicts of interests and absence of double financing), compliance with the PNRR conditionalities, DNSH (where applicable), etc.

These certificates are signed by the managers responsible for controls and uploaded to the ReGiS system for each expense report.

- administrative-accounting regularity
- ex ante beneficial owner measures/checks
- ex ante conflict of interest measures/checks
- checks for absence of double financing
- checks on compliance with «conditionality»
- checks on further requirements related to the measure to which the project is associated
- checks in compliance with the DNSH principle
- checks in compliance with transversal principles

All necessary and relevant **control documentation** relating to the aforementioned areas, in accordance with the Circulars/Guidelines/Reference Manuals, will be attached to this certification **within the specific tile/section**.



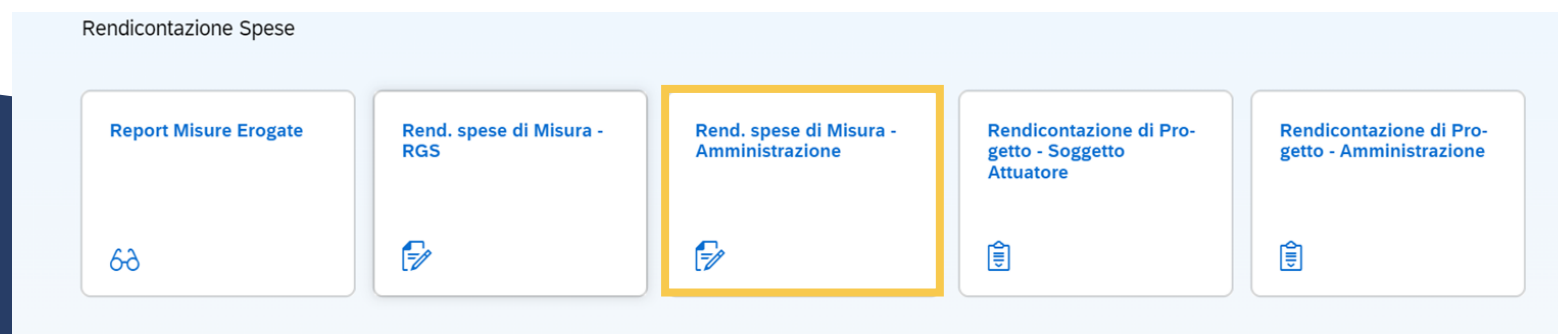
EXPENDITURE REPORTING

➤ NRRP MISSION UNIT – CENTRAL ADMINISTRATION

The central Administration (responsible for NRRP measure) presents to the General Inspectorate for the NRRP the reporting of the expenses incurred, following the sampling of the underlying project reports and the checks (including random checks) of the related documentation. Upon completion of the checks, the Administration sends its Report certifying via the ReGiS system:

- administrative-accounting regularity
- ex ante beneficial owner measures/checks
- ex ante conflict of interest measures/checks
- checks for absence of double financing
- checks on compliance with «conditionality»
- checks on further requirements related to the measure to which the project is associated
- checks in compliance with the DNSH principle
- checks in compliance with transversal principles

All necessary and relevant **control documentation** relating to the aforementioned areas, in accordance with the Circulars/Guidelines/Reference Manuals, will be attached to this certification **within the specific tile/section**





MAIN ANTI-FRAUD INITIATIVES

GENERAL ANTI - FRAUD STRATEGY

The "**General anti-fraud strategy for the implementation of the NRRP**" is aimed at ensuring the adoption of uniform tools for preventing and combating NRRP frauds detrimental to the EU budget and the national budget.

The Strategy must contribute to:

- evaluate the main fraud risks within the NRRP also through the support of important stakeholders
- give appropriate indications to the central Administrations for the purposes of risk assessment
- plan the appropriate corrective and/or improvement actions to be implemented
- monitor the planned actions, evaluating their progress
- stimulate the adequate adjustment of control systems based on the evolution of fraudulent phenomena
- guarantee the involvement of all interested parties by strengthening coordination and collaboration actions



STRATEGIA GENERALE ANTIFRODE PER L'ATTUAZIONE DEL PIANO NAZIONALE DI RIPRESA E RESILIENZA

Versione 1.0

Ottobre 2022

ISSUED FOR USE BY THE CENTRAL ADMINISTRATIONS OF “ ARACHNE ” AND “ PIAF ” ANTI-FRAUD PLATFORMS

The “ **ARACHNE** ” Anti-Fraud Platform and the “ **PIAF** ” **Anti-Fraud Platform** were released for use by the central Administrations in charge of NRRP measures and are accessible directly from ReGiS

ARACHNE SYSTEM

it is an information tool for analyzing potential fraud risks of projects, beneficiaries/implementing entities, contracts and contractors and the information contained therein can be used as valuable guidelines to support the implementation of the PNRR, even if they do not represent evidential and certain elements in the outcomes of the same management and control activities. It is to be considered an orientation and support tool for the anti-fraud strategy of the PNRR, as well as for the risk analysis activities of the central administration in charge of intervention



PIAF - IT

it is an innovative anti-fraud project that interacts and collects data from heterogeneous external sources at national and European level. The objective of the platform is to consolidate and strengthen the fight against irregularities/fraud and other illegal activities to the detriment of the EU budget through technical and operational support to administrative control activities, through the creation of a relevant information sheet to the subject to be analysed

AD HOC PLATFORMS FOR THE COLLECTION OF DATA ON BENEFICIAL

Reg. (EU) 2021/241 of 12 February 2021 places specific obligations on Member States for the purposes of protecting the financial interests of the Union. In particular, **art. 22 “Protection of the Union’s financial interests” par. 2, letter d)** provides for the obligation - for the purposes of audit and controls, as well as for the purpose of providing comparable data on the use of funds in relation to measures for the implementation of reforms and investment projects within the PNRR - to collect and guarantee access to a set of standardized categories of data, including:

- the name of the final recipient of the funds;
- the name of the contractor and subcontractor, where the final recipient of the funds is a contracting authority under national or Union provisions on public procurement;
- **the name(s), surname(s) and date of birth of the beneficial owner(s) of the recipient of the funds or contractor, pursuant to Article 3, point 6, of Directive (EU) 2015/849 of the European Parliament and of the Council.**



Piano Nazionale per la Ripresa e la Resilienza (PNRR)

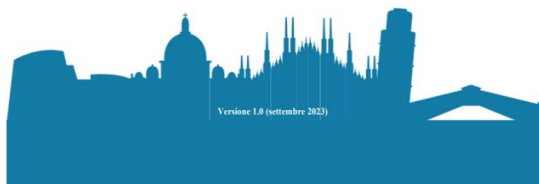
Linee Guida per lo svolgimento delle attività di controllo e rendicontazione degli interventi PNRR di competenza delle Amministrazioni centrali e dei Soggetti attuatori

Appendice tematica

Rilevazione delle titolarità effettive
ex art. 22 par. 2 lett. d) Reg. (UE) 2021/241

e
comunicazione alla UIF di operazioni sospette da parte della Pubblica amministrazione ex art. 10, d.lgs. 231/2007

To give **operational indications** to the Implementing Parties, the IG-NRRP has issued Circular number **27 of 15 September 2023** containing «Integrazione delle Linee Guida per lo svolgimento delle attività di controllo e rendicontazione delle Misure PNRR di competenza delle Amministrazioni centrali e dei Soggetti Attuatori. Adozione dell’Appendice tematica Rilevazione delle titolarità effettive ex art. 22 par. 2 lett. d) Reg. (UE) 2021/241 e comunicazione alla UIF di operazioni sospette da parte della Pubblica amministrazione ex art. 10, d.lgs. 231/2007.»



WORKS IN PROGRESS



Piano Nazionale per la Ripresa e la Resilienza (PNRR)

Linee Guida per lo svolgimento delle attività di controllo e rendicontazione degli interventi PNRR di competenza delle Amministrazioni titolari di Misura e dei Soggetti attuatori

Appendice tematica

Controlli dei conflitti di interessi

➤ DETECTION OF CONFLICT OF INTERESTS

➤ DOUBLE FUNDING

The IG-NRRP is developing, together with all relevant Stakeholders (*ANAC, Banca D'Italia, Guardia di Finanza, Italian AFCOS*) thematic Appendices to the Guidelines of August 2022, which will define the procedures for preventing and verifying cases of conflict of interests and/or double funding within the respective Plan implementation activities.

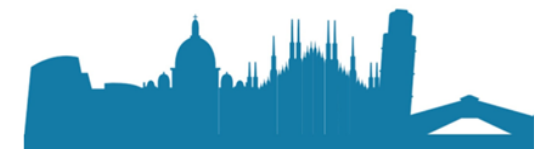


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Linee Guida per lo svolgimento delle attività di controllo e rendicontazione degli interventi PNRR di competenza delle Amministrazioni titolari di Misura e dei Soggetti attuatori

Appendice tematica

Doppio finanziamento degli investimenti pubblici e modalità di controllo





**THANKS FOR YOUR
ATTENTION!**