



*«Capacity Building, Network Programme Guidelines and Mapping of Case Studies and Knowledge on the Protection of the EU's financial interests and the fight against fraud»*

# CHECK LISTS

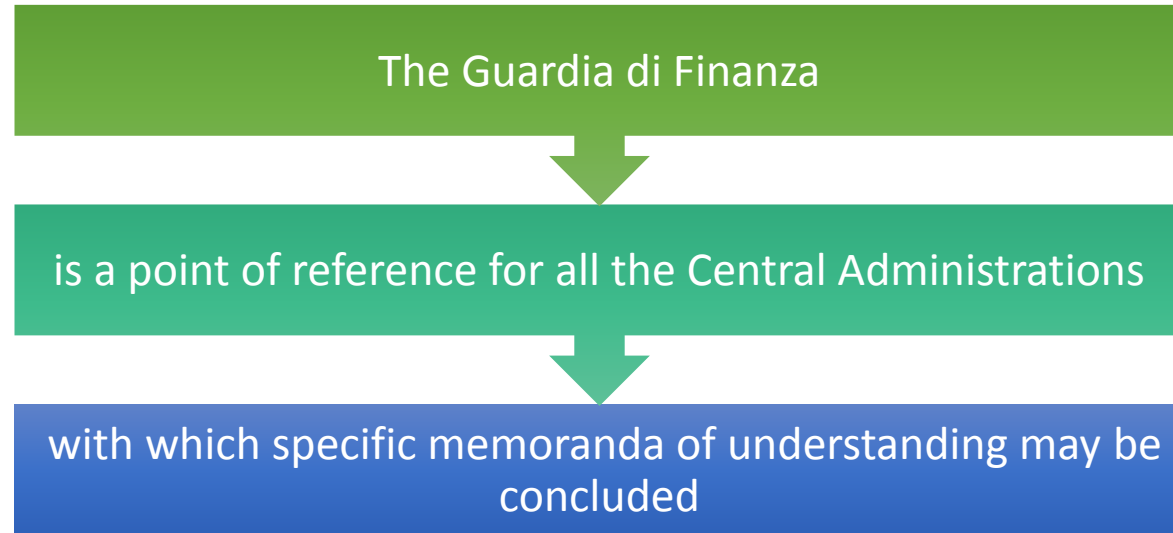
## to support the NRRP fraud risk assessment activity

*Venice, 20 February  
2024*



# Focus on the *National Recovery and Resilience Plan (NRRP)*

## The role of the Guardia di Finanza



Art. 7, paragraph 8, of Decree-Law n. 77/2021: «To strengthen control activities and prevent corruption, fraud, conflicts of interest, and double public financing, the central administrations responsible for NRRP interventions may enter into memoranda of understanding with the Guardia di Finanza. This is without any additional charges to public finance and does not affect the competences of the National Anti-Corruption Authority»



# Focus on the *National Recovery and Resilience Plan (NRRP)*

## The role of the Guardia di Finanza



**Memorandum of Understanding**  
With the **General Accounting Office of the State**

Signed on december 17th 2021



regulates the role of  
the Corps in the NRRP  
control system



RAGIONERIA  
GENERALE  
DELLO STATO



**All Central Administrations have acceded to the Memorandum by unilateral act.**

Art. 3

***Modes of cooperation***

The central service for the NRRP of the **General Accounting Office of the State** sends to the Special Public Expenditure and Community Fraud Repression Unit:

- detailed information and news on individual *subjects (promoters, implementers and executors)* or *projects* with particular risk elements.

Art. 4

***Specific cooperation  
through the fraud  
contact network***

In the field of **the fraud contact network**, confrontation is promoted in order to :

- identify the sectors most exposed to risk profiles;
- agree on the ways to implement the anti-fraud mechanism and control activities, with the possibility for the Corps to plan interventions also in coordination with the control activities of the General Accounting Office of the State and/or central administrations.

Number of annual surveillance operations agreed between **General Accounting Office of the State** and G. di F.

The autonomy of the Guardia di Finanza to conduct further controls on its own initiative is unaffected.

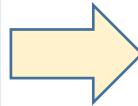


# Focus on PNRR: a first contribution from the Guardia di Finanza

Contribution of Special Public Expenditure and Community Fraud Repression  
Unit to the anti-fraud network

*Fraud risk assessment*

*Guide for Central  
Administration*



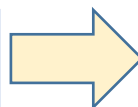
*«Contribution to the fraud risk assessment of public administrations in the implementation of the National Recovery and Resilience Plan»*

Provides an overview of the main risk indices, useful to guide the work of the Central Administration

is an initial working hypothesis which will have to be completed on the basis of

- suggestions from central administrations
- other indications that will emerge from the analytical work of this Unit of Guardia di Finanza

*Check list*



The risk indicators were structured as real *checklists*

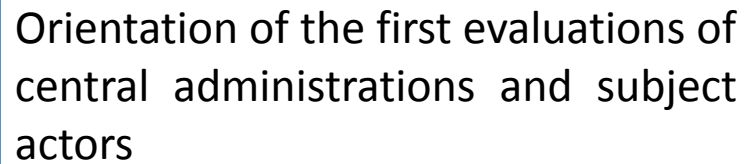
in an evolutionary perspective of the initial elaboration

to facilitate the risk assessment activities of central administrations



## Checklist to support fraud risk assessment of NRRP

## PURPOSE



Mapping in a structured way the cases that require more attention

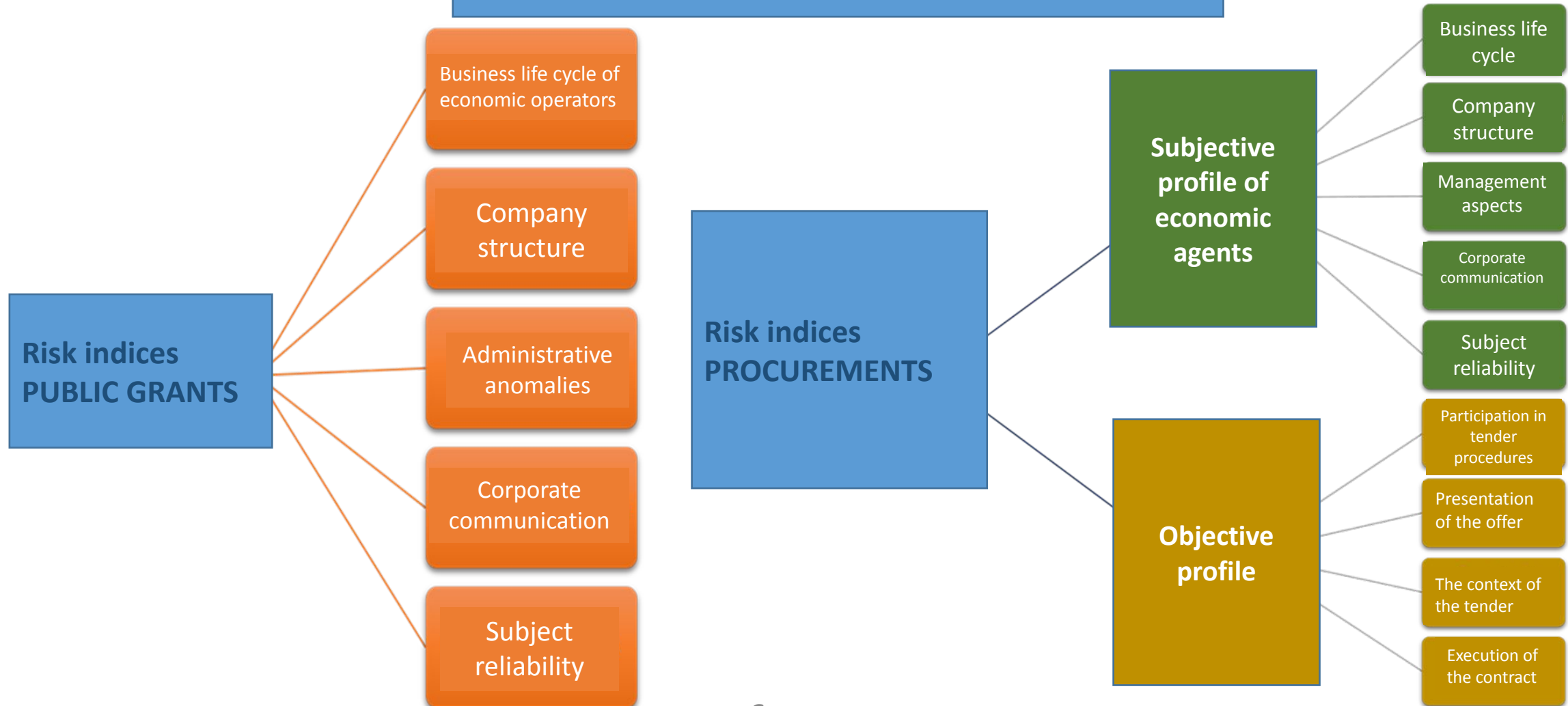
## OBJECTIVE

5



# Check list: list of risk indicators

Structuring in the ordinary way of using resources





# Check list: disbursement of public grants

## Disbursement of grants

Submission of applications or projects in accordance with the requirements set out in the provisions governing the specific measure.



5 Macro categories



31 possible anomaly indicators

Reliability of the  
issue and  
credibility of the  
initiative

business lifecycle

company  
structure

management  
aspects

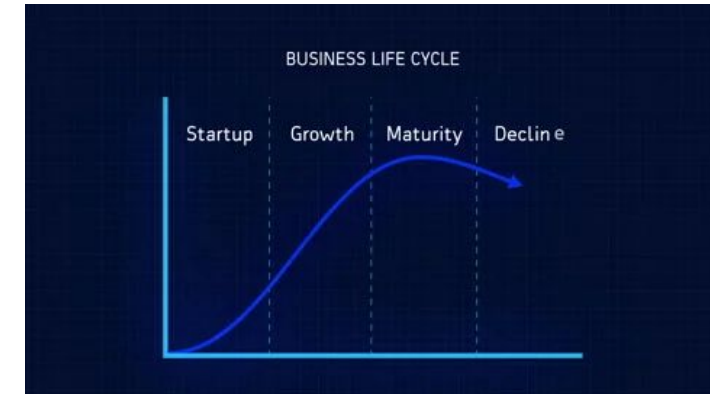
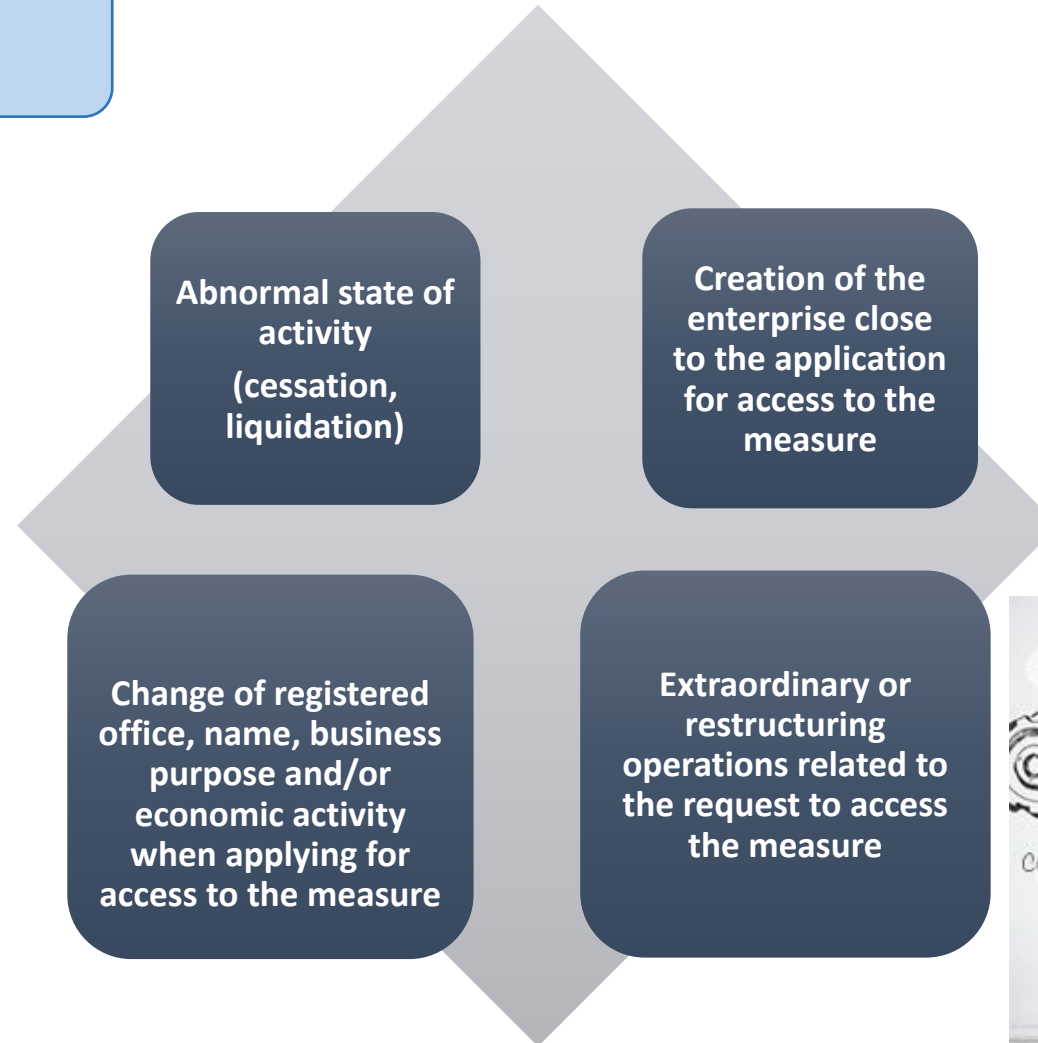
corporate  
communication





# Check list: disbursement of public grants

## 1. Life cycle





## 2. Company structure

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- Sole proprietorship Limited turnover
- Minimum or negative share capital or equity
- Particularly for investments that require the availability of significant resources

Companies managed by people who have held similar positions in different companies, characterised by relatively short periods of activity.

Complex 'anomalous' control structures with foreign holding companies, especially in countries with a high risk of money laundering and/or preferential taxation

The absence of an operational office in Italy

Companies managed and/or whose shares are held by young or elderly directors/members

# Check list: disbursement of public grants



## 3. Enterprise management



Operating losses,  
especially if significant

Capital increases close to  
the request for access to  
the measure

The potential presence of  
contributions or tax  
liabilities

Subjects already "in  
difficulty", as referred to  
in Article 2(18) of  
Regulation (EU) No  
651/2014



Commercial activities not  
related to the subject of  
the requested measure

Entering into legal  
transactions, as  
successor in title, at a  
time after the funding  
was obtained





**Contact persons named in the application who have no formal relationship with the applicant company.**

**Individuals who avoid direct contact with the administration, habitually issuing proxies or powers of attorney.**

**Persons issuing powers of attorney to manage, administer or dispose of assets in favour of persons apparently unconnected with the company**

**Submitting financial statements and/or other accounting documents related to the application for the incentive**

## Non-presentation of the annual accounts



## 5. Subject reliability

Reputational profile and/or request mode



Several applicant companies with

- the same legal representative
- one or more shareholders and/or directors

The applicant company and the contractual counterpart for the investment may have conflicts of interest.

Professionals who apply for incentives on behalf of multiple companies and whose office is far from the companies they represent.

Elements of doubt about the accuracy of the self-declared information

Applications from several companies in the same group for public incentives within a short period of time







**subjective profiles+objective profiles concerning:**

44 indicators  
of possible  
anomalies

- ☐ the participation in procurement of works, purchase of goods and contracting of services
- ☐ the tender submission phase
- ☐ the context of the tender
- ☐ the contract execution phase

## Effective support tool for central administrations and implementation bodies

### Throughout the entire cycle of the prevention of fraud



# Check list: suggestions



Creation of an IT platform from which to  
extrapolate data, in **DIGITAL** and  
**STRUCTURED** format

PURPOSE

risk assessment  
by the Public  
Administration

Special Unit  
analysis  
activities,  
also massive

- full identification of the winners/recipients (name, VAT number, tax code of the legal representative and the ultimate owner).
- location of the project/contract/investment;importo dei lavori;
- amount of the incentive, broken down by type (tax credit, non-repayable grant, subsidised financing, etc.) and any additional components (female entrepreneurship, youth, digitalisation, southern regions, etc.);
- CUP (unique project code);
- CIG (tender code);
- date of application submission;
- the tax code of the person who submitted the application;
- the IP address from which the application originated;
- IP address associated with any further communication with the applicant during the investigation phase;
- mandatory start date of the intervention, if applicable;
- mandatory end date of the intervention, including any extension granted;
- Tax code of any third parties/professionals involved in the assignment process.;
- The role played by the third parties mentioned (certifying the cost and schedule, certifying the project's compliance with the principle of not causing significant harm to the environment, etc.);
- date and amount of first payment, interim payments and final balance;
- Credit IBAN, specifying whether it is to be considered dedicated and exclusive;
- VAT number of any subcontractors;
- Self-certified fiscal and economic data.



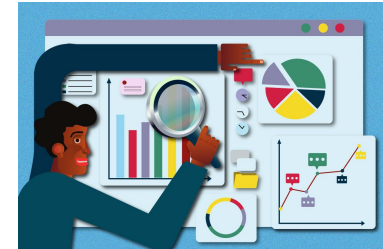


# Check list: suggestions



**Encourage protocol agreements**

to verify information provided by the applicants



**Implement informatic tools**

to point out patterns and recurrences



**Establish an information exchange channel**

to share the alerts on specific topics





***Thanks for your attention***

February, 20th of  
2024