



FRAUD REPRESSION THROUGH EDUCATION 2 (FRED 2)



« MAPPING KNOWLEDGE IN THE FIGHT AGAINST FRAUD »

Shared management of EU funding: case studies and good practices in territorial microsystems. The Irregularity Management System (IMS), a dedicated electronic system developed to report irregularities and fraud (data quality improvement)



Marco Fanti

Coordinator of IMS Area

Department for European Affairs

Presidency of the Council of Ministers



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Protection the financial interests of the Union against fraud (1)

The protection of one's financial interests is one of the aspects of primary interest for the institutions of the European Union. The conditions necessary to be able to implement policies suitable for achieving the Union's objectives, in fact, cannot ignore the timely collection of **revenues**, the correct management of **budget expenditure** and the timely **recovery of sums unduly paid**.

L'art. 325 TFUE lays down that :

1. *“The Union and the Member States shall counter fraud and any other illegal activities affecting the financial interests of the Union through measures to be taken in accordance with this Article, which shall act as a deterrent and be such as to afford effective protection in the Member States, and in all the Union's institutions, bodies, offices and agencies”.*
2. *Member States shall take the same measures to counter fraud affecting the financial interests of the Union as they take to counter fraud affecting their own financial interests.*

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Protection the financial interests of the Union against fraud (2)

In shared implementation of the EU budget, **Member States are required to report detected irregularities to the Commission, including 'suspected fraud' and 'established fraud'.**

OLAF, on behalf of the Commission, receives the reports via the **IRREGULARITY MANAGEMENT SYSTEM (IMS).**

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Protection the financial interests of the Union against fraud (3)

In order to **process the information reported** by Member States to the Commission, **EU legislation contains a detailed list of data to be provided.** This includes the **provision which has been infringed**, the **amounts** in question, the **practices used** to commit the irregularity, the **parties involved**, and **whether** the detected irregularity constitutes 'fraud' (suspected or established).

IMS CONTENT

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1	Identification
2	Personal data
3	Operation - general
4	Operation - specific - project
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6	Irregularity
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Protection the financial interests of the Union against fraud (4)

Detailed reporting of the information on irregularities required in various sectoral regulations has a **dual**

purpose:

- it is a **preventive measure** to support proactive risk analysis;
- it allows **administrative and judicial monitoring** of action taken by Member States

OTHER AIMS OF THE REPORTING OBLIGATIONS

Reporting obligations **help to inform** the **EUROPEAN PARLIAMENT, MEMBER STATES** and **THE PUBLIC** about the fight against fraud and to ensure sound financial management.

Each Member State must immediately **report cases** to the Commission **that have repercussions beyond its territory**, indicating any other Member State concerned

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Protection the financial interests of the Union against fraud (5)

The **EARLY DETECTION AND EXCLUSION SYSTEM (EDES)** is the new system established to reinforce the protection of the Union's financial interests and to ensure sound financial management. From January 2016 it replaced the previous Early Warning System and Central Exclusion Database as a repository of information on potentially unreliable contractors and beneficiaries. creation of a database.

«EDES» SYSTEM

The **EXCLUSION BRANCH** records cases of bankruptcy, winding down and similar procedures that disqualify economic operators from participation in EU calls for tender and proposals.

The **EARLY DETECTION BRANCH** allows Authorising Officers to flag economic operators that could pose a threat to EU financial interests, because these economic operators are suspected of fraud, grave professional misconduct, etc. Flagged economic operators **are not excluded from EU funding** but may have to go through more **intense monitoring and verification**.

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Protection the financial interests of the Union against fraud (6)

European Anti-Fraud Office (OLAF):

- **monitors** the flow of irregularity reports,
- **analyzes** the information
- **sends feed-back** to the Member States.

This information is intended to enable OLAF to **carry out risk analyses, produce reports and develop systems to identify risks** more effectively



European Anti-Fraud Office (OLAF) investigates fraud against the EU budget, corruption and serious misconduct within the European institutions, and develops anti-fraud policy for the European Commission

COMMISSION DECISION of 28 April 1999 establishing the European Anti-fraud Office – OLAF) - Regulation (Euratom, EC) No 883/2013



European Public Prosecutor's Office (EPPO) shall be responsible for investigating, prosecuting and bringing to judgment the perpetrators of, and accomplices to, criminal offences affecting the financial interests of the Union which are provided for in Directive (EU) 2017/1371 and determined by this Regulation.

COUNCIL REGULATION (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')



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THE CONCEPT OF 'IRREGULARITY' (1)

The definition of 'irregularity' can be found in **Article 1(2) of Regulation (EC, Euratom) No 2988/95** on the protection of the European Communities' financial interests (TUEF). →

Specific sectoral regulations have further refined this general definition.

COUNCIL REGULATION (EC, EURATOM) No 2988/95 of 18 December 1995 on the PROTECTION OF THE EUROPEAN COMMUNITIES FINANCIAL INTERESTS

1. For the purposes of protecting the European Communities' financial interests, general rules are hereby adopted relating to homogenous checks and to **administrative measures and penalties concerning irregularities** with regard to Community law.
2. **'Irregularity'** shall mean any infringement of a provision of Community law resulting from an **act or omission** by an **economic operator**, which has, or would have, the effect of **prejudicing the general budget of the Communities** or budgets managed by them, either by reducing or losing revenue accruing from own resources collected directly on behalf of the Communities, or by an unjustified item of expenditure

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THE CONCEPT OF 'IRREGULARITY' (2)

FOR THE EUROPEAN STRUCTURAL AND INVESTMENT FUNDS (ESIF) A SLIGHTLY DIFFERENT DEFINITION IS GIVEN IN:

ARTICLE 2(36) OF REGULATION (EU) NO 1303/2013:

*“any breach of **Union law, or of national law relating to its application**, resulting from an act or omission by an economic operator involved in the implementation of the ESI Funds, which has, or would have, the effect of prejudicing the budget of the Union by charging an unjustified item of expenditure to the budget of the Union”.*

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SYSTEMIC IRREGULARITY' - ARTICLE 2 (38)

any irregularity, which may be of a recurring nature, with a high probability of occurrence in similar types of operations, which results from a serious deficiency in the effective functioning of a management and control system, including a failure to establish appropriate procedures in accordance with this Regulation and the Fund-specific rules;

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THE CONCEPT OF 'IRREGULARITY' (3)

What's means?

... that a breach of a rule on public contracts which affects the EU budget is an irregularity within the meaning of that Regulation...

See for example Article 72 of Reg. (EU) No 1303/2013 concerning the ESI Funds, where the general principles of management and control systems are stipulated, and Article 9 of Delegated Regulation (EU) No 480/2014, where the first control level specifically covers compliance with the applicable national and Union law, which includes law on public contracts.

“ ...Union law or national law relating to its application ...” includes national provisions which directly or indirectly concern the eligibility, regularity, management or control of operations and the corresponding expenditure, giving EU legislation its full effect

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THE CONCEPT OF 'IRREGULARITY' (4)

«SUSPECTED FRAUD» definition

Since 2006, Member States reporting irregularity cases to the Commission have been required to identify whether these cases involve 'suspected fraud', a **definition of 'SUSPECTED FRAUD'** was inserted in the reporting provisions. The same definition has now been inserted in all Delegated Regulations on the reporting of irregularities.

COMMISSION DELEGATED REGULATION (EU) 2015/1970 of 8 July 2015 supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council with specific provisions on the reporting of irregularities concerning the European Regional Development Fund, the European Social Fund, the Cohesion Fund, and the European Maritime and Fisheries Fund

Article 2 (a) «Definitions»

«suspected fraud»:

an irregularity that gives rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of intentional behaviour, in particular fraud, as referred to in Article 1(1)(a) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests;".





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THE CONCEPT OF 'IRREGULARITY' (5)

ESTABLISHED FRAUD

when a criminal court, against a beneficiary, pronounces a conviction and this decision is not appealed (i.e. cannot be appealed further); in cases of appeals against a first instance or appeal judgment.



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THE CONCEPT OF 'IRREGULARITY' (6)

DIRECTIVE (EU) 2017/1371 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 5 JULY 2017 ON THE FIGHT AGAINST FRAUD TO THE UNION'S FINANCIAL INTERESTS BY MEANS OF CRIMINAL LAW ('the PIF Directive')

Article 3(2) - Fraud affecting the Union's financial interests

2. For the purposes of this Directive, the following shall be regarded as fraud affecting the Union's financial interests:
- (a) in respect of non-procurement-related expenditure, any act or omission relating to:
 -
 - (b) in respect of procurement-related expenditure, at least when committed in order to make an unlawful gain for the perpetrator or another by causing a loss to the Union's financial interests, any act or omission relating to:
 -
 - (c) in respect of revenue other than revenue arising from VAT own resources referred to in point (d), any act or omission relating to:
 - ...
 - (d) in respect of revenue arising from VAT own resources, any act or omission committed in cross-border fraudulent schemes in relation to:
 - ...

Article 4 - Other criminal offences affecting the Union's financial interests





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THE CONCEPT OF 'IRREGULARITY' (7)

REGULATION (EU) 2021/1060 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 24 JUNE 2021 LAYING DOWN COMMON PROVISIONS ON THE EUROPEAN REGIONAL DEVELOPMENT FUND, THE EUROPEAN SOCIAL FUND PLUS, THE COHESION FUND, THE JUST TRANSITION FUND AND THE EUROPEAN MARITIME, FISHERIES AND AQUACULTURE FUND AND FINANCIAL RULES FOR THOSE AND FOR THE ASYLUM, MIGRATION AND INTEGRATION FUND, THE INTERNAL SECURITY FUND AND THE INSTRUMENT FOR FINANCIAL SUPPORT FOR BORDER MANAGEMENT AND VISA POLICY

Article 69 (12) - Responsibilities of Member States

.....

12. Member States shall **report on irregularities** in accordance with the criteria for determining the cases of irregularity to be reported, the data to be provided and the **format for reporting set out in Annex XII**

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1)

Annex XII Section 1 - Detailed rules for the reporting of irregularities

1.1. Irregularities to be reported

The following irregularities shall be reported to the Commission in accordance with Article 69(2):

- (a) irregularities that have been the subject of a first written assessment by a competent authority, either administrative or judicial, which has concluded on the basis of specific facts that an irregularity has been committed, regardless of the possibility that this conclusion may subsequently have to be revised or withdrawn as a result of developments in the course of the administrative or judicial procedure;
- (b) irregularities that give rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of fraud or other criminal offences, as referred to in points (a) and (b) of Article 3(2) and Article 4(1), (2) and (3) of Directive (EU) 2017/1371 and point (a) of Article 1(1) of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests for the Member States not bound by that Directive;
- (c) irregularities preceding a bankruptcy;
- (d) specific irregularity or group of irregularities for which the Commission submits a written request for information to the Member State following the initial reporting from a Member State.



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THE CLASSIFICATION OF AN IRREGULARITY'

Irregularities may stem from:

- **action** or **lack of action** (i.e. 'an act or an omission')

and may be categorised according to whether they:

- a) are **intentional** or **not**;
- b) are **one-off** or **systemic**;
- c) might have an **impact in other Member States** or **non-EU countries**.



NB: *Irregularities may be detected by any competent national or EU (Commission services, OLAF, European Court of Auditor, other) authority.*



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HOW TO DO THIS IN IMS?

The Irregularity Management System (IMS) enables any irregularity reported to be properly **classified** by selecting one of these **three choices** in the relevant field:

- **IRQ2** – 'Irregularity';
- **IRQ3** – 'Suspected fraud';
- **IRQ5** – 'Established fraud'

The obligation to distinguish these two types stems from Article 3(2)(g) — or Article 3(2)(f) — and Article 4(2)(c) of Commission Delegated Regulations (EU) No 2015/1970, 2015/1971, 2015/1972 and 2015/1973

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NATIONAL PROCEDURE

The reporting procedures for the competent national authorities in cases of irregularities or suspected or established fraud are currently set out in the "**Guidelines on how to report Irregularities and fraud against the European budget to the European Commission issued**" in October 2019, as per the regulatory framework relating to the **MFF 2014-2020**.

The provisions of the "**Guidelines**" are also to be understood as complementing those contained in the **Interministerial Circular of 12 October 2007**, containing "**Methods for notifying the European Commission of irregularities and fraud to the detriment of the Community budget**" and the related "**Explanatory Notes**" referred to in **Resolution no.13 dated 7 July 2008 of COLAF**.

The above documents can be consulted in the «Fight against fraud» section of the Department for European Affairs website at www.politicheeuropee.gov.it





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THE FACT GENERATING THE OBLIGATION TO REPORT

EU legislation requires Member States to report cases of irregularity and suspected fraud which have been the subject of a Primary Administrative or Judicial finding (**Premier Acte de Constat Administratif ou judiciaire — PACA**).

Primary administrative or judicial finding means “*a first written assessment by a competent authority, either administrative or judicial, concluding on the basis of specific facts that an irregularity has been committed, without prejudice to the possibility that this conclusion may subsequently have to be revised or withdrawn as a result of developments in the course of the administrative or judicial procedure*”

Article 3(1) of Commission Delegated Regulations (EU) No 2015/1970, 2015/1971, 2015/1972 and 2015/1973

MEMBER STATES TO PROVIDE THE FOLLOWING INFORMATION:

Initial reporting

Member States shall report irregularities to the Commission which:

- (a) affect an amount that **exceeds EUR 10 000** in contribution from the funds;
- (b) have been the subject of a '**primary administrative or judicial finding**'.



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PREMIER ACTE DE CONSTAT ADMINISTRATIF OU JUDICIAIRE — PACA

Examples

- management verifications report;
- management verifications check-lists;
- audit reports (audit authority, regional audit bodies, Supreme Audit Institution);
- control reports by paying agencies;
- report by the European Commission;
- report by the European Anti-fraud Office;
- report by the European Court of Auditors;
- resolution to initiate the recovery procedure;
- recovery order;
- report by an investigative body;
- other reports or memoranda issued by public bodies (internal audit, management reports, etc.);
- transmission document to the Public Prosecutor;
- request of indictment (where applicable).



It is important to highlight that **the main aim of the reporting of irregularities** is not to trigger the procedure for recovery of funds but to **report the case to the Commission for analysis and information purposes**. However, in most cases PACA can be linked to initiating the recovery procedure, because once an irregularity has been detected the next step for the competent authority (managing authority, responsible authority, paying agency, certifying authority, or audit authority) is to recover the funds that were paid in an irregular manner. It is important to point out that the date of the primary finding (PACA) should be no later than the initiation of the recovery procedure

With reference to the definition of PRIMARY ADMINISTRATIVE OR JUDICIAL FINDING, the first written assessment can refer to several kinds of documents, such as an audit report by an Audit Authority or an irregularity report by a competent authority leading to the commencement of the recovery procedures, or document recording transmission of the case to the prosecution service



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FIRST ACT OF JUDICIAL ASCERTAINMENT

It is correct to identify the "**first act of judicial ascertainment**", from which the obligation to report a "suspected fraud" arises, "**at the moment in which the prosecuting judicial authority, ruling out the possibility of proceeding with the dismissal and exercising the criminal action, formulates the charge and thus makes the first written assessment of irregularity endowed with some form of stability**" and which is identified "*in ordinary proceedings, with the request for committal for trial or alternative proceedings, pursuant to Article 405 of the Code of Criminal Procedure c.p.p.*", or "in proceedings before the court in monocratic composition, in **which the public prosecutor proceeds with a direct summons to trial, with the issuance of the decree of summons**, pursuant to articles 550 and 552 c.p.p.";

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'CONCRETE' OR 'SPECIFIC' FACTS

As is widely known, successive EU regulations have established that the obligation to report a case in the IMS system is linked to the 'primary administrative or judicial finding means a first written assessment by a competent authority, either administrative or judicial', on the basis of a completed investigation which, **on the basis of 'concrete' or 'specific' facts**, establishes the existence of an irregularity or fraud, without prejudice to the possibility of revising or revoking that finding in the light of developments in the administrative or judicial procedure.

OLAF HANDBOOK 2017

In the 2017 edition of the OLAF-Handbook on 'Reporting irregularities in shared management', paragraph 6.2, '*...the final decision on whether an irregularity actually constitutes fraud is the responsibility of the relevant authorities of the Member State involved*', whereas, according to paragraph 6.3 of the same manual, if a '*guilty verdict is pronounced and is not appealed against, the case can be considered 'established fraud'*

* Si vuole evitare l'inoltro di comunicazioni su presunte irregolarità in tutto e in parte inesistenti, con pregiudizio dello Stato Membro.

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REPORTING TIME

FONDI SIE

Trimestre di riferimento	periodo		Termine trasmissione schede OLAF
I	01-gen	31-mar	31-Maggio
II	01-apr	30-giu	31-Agosto
III	01-lug	30-set	30-Novembre
IV	01-ott	31-dic	28-Febbraio

FONDI PAC

Trimestre di riferimento	periodo		Termine trasmissione schede OLAF
IV/N-1	01-ott/N-1	31-dic/N-1	28-Febbraio/N
I/N	01-gen/N	31-mar/N	31-Maggio/N
II/N	01-apr/N	30-giu/N	31-Agosto/N
III/N	01-lug/N	30-set/N	30-Novembre/N

IMS REPORTING

The obligation to communicate, within **two months from the end of each reference quarter**, the cases of irregularity which have been the subject of an initial administrative or judicial investigation (PACA), exists when the irregularity or suspected fraud is identified, regardless of whether the competent authorities have already taken steps to account for the amount of the debt.



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COMMISSION DELEGATED REGULATIONS (EU) NO 2015/1974, 2015/1975, 2015/1976 AND 2015/1977



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ALIB AMS IMS QUEST

IRREGULARITY MANAGEMENT SYSTEMS (IMS)

What's is?

IMS is a tool (⇒ **database**) used by

- Member States
- Non-Member States

to **report cases of irregularities**, including **suspected** and **established fraud**.



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IRREGULARITY MANAGEMENT SYSTEMS (IMS)

Concept

1. web based
2. access "need to know"
3. cascaded reporting structure
4. competences
5. cases and requests
6. creation, review and approval





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ALIB AMS IMS QUEST

IRREGULARITY MANAGEMENT SYSTEMS (IMS)

Competences and Programs

- Agriculture
 - Asylum
 - Cohesion
 - Fisheries
 - Most deprived
 - Neighbourhood
 - Pre-accession
- PP1989-1993
 - PP1994-1999
 - PP2000-2006
 - PP2007-2013
 - PP2014-2020
 - PP2021-2027



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IMS ROLES (1)

The "IMS" System operates through a balanced framework of operators regulated on different access levels depending on skills and functions as follows:

- a. **CREATOR;**
- b. **MANAGER 1^LEVEL (SUB MANAGER);**
- c. **MANAGER 2^ LEVEL (LIAISON OFFICER);**
- d. **OBSERVER;**
- e. **OLAF.**

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IMS ROLES (2)

CREATOR:

1. **read only** access to cases/requestes
 - created
 - received
 by his reporting authority
2. **creates cases/requests**

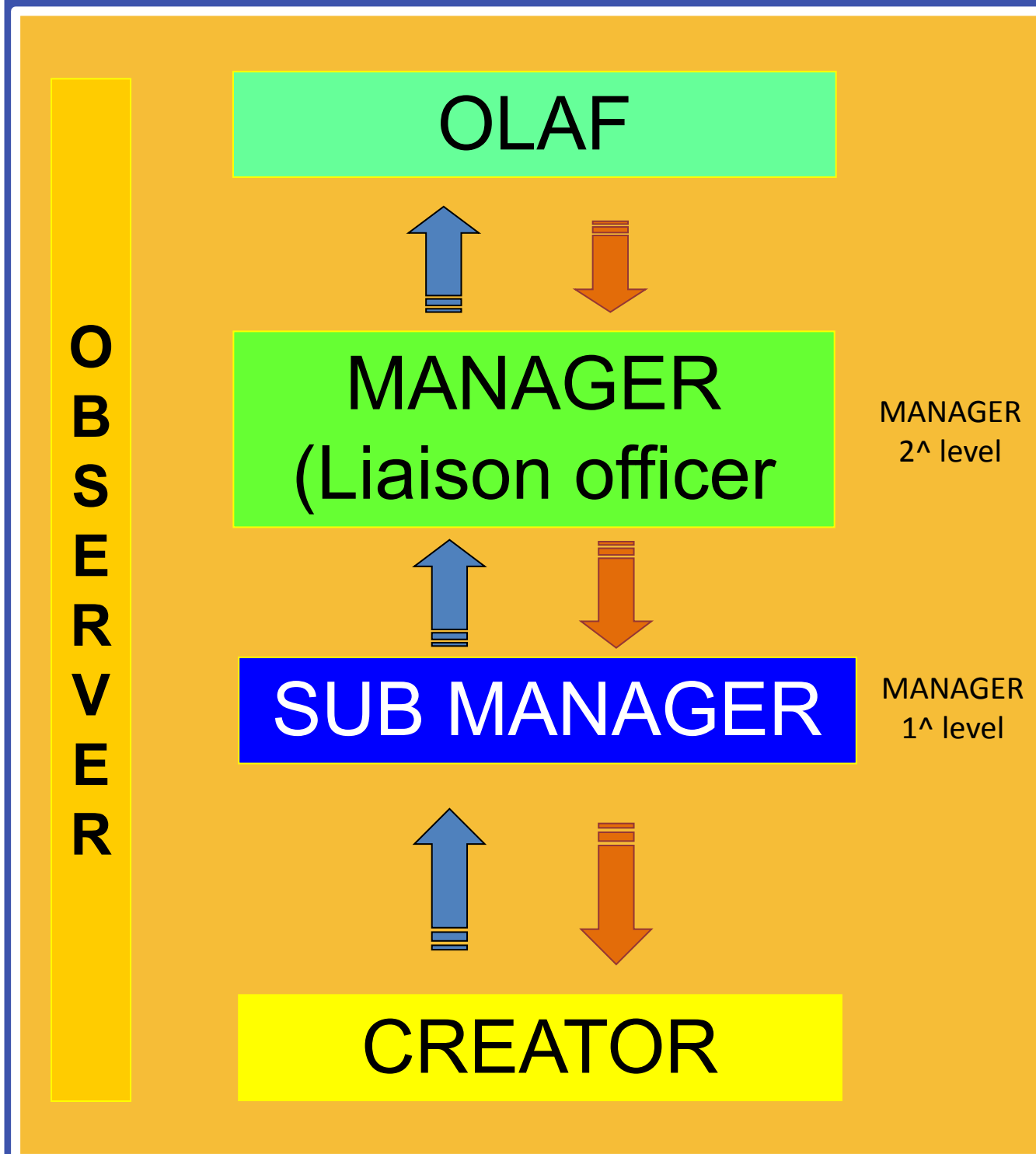
Please note:

Creator can not directly send cases/requests to OLAF



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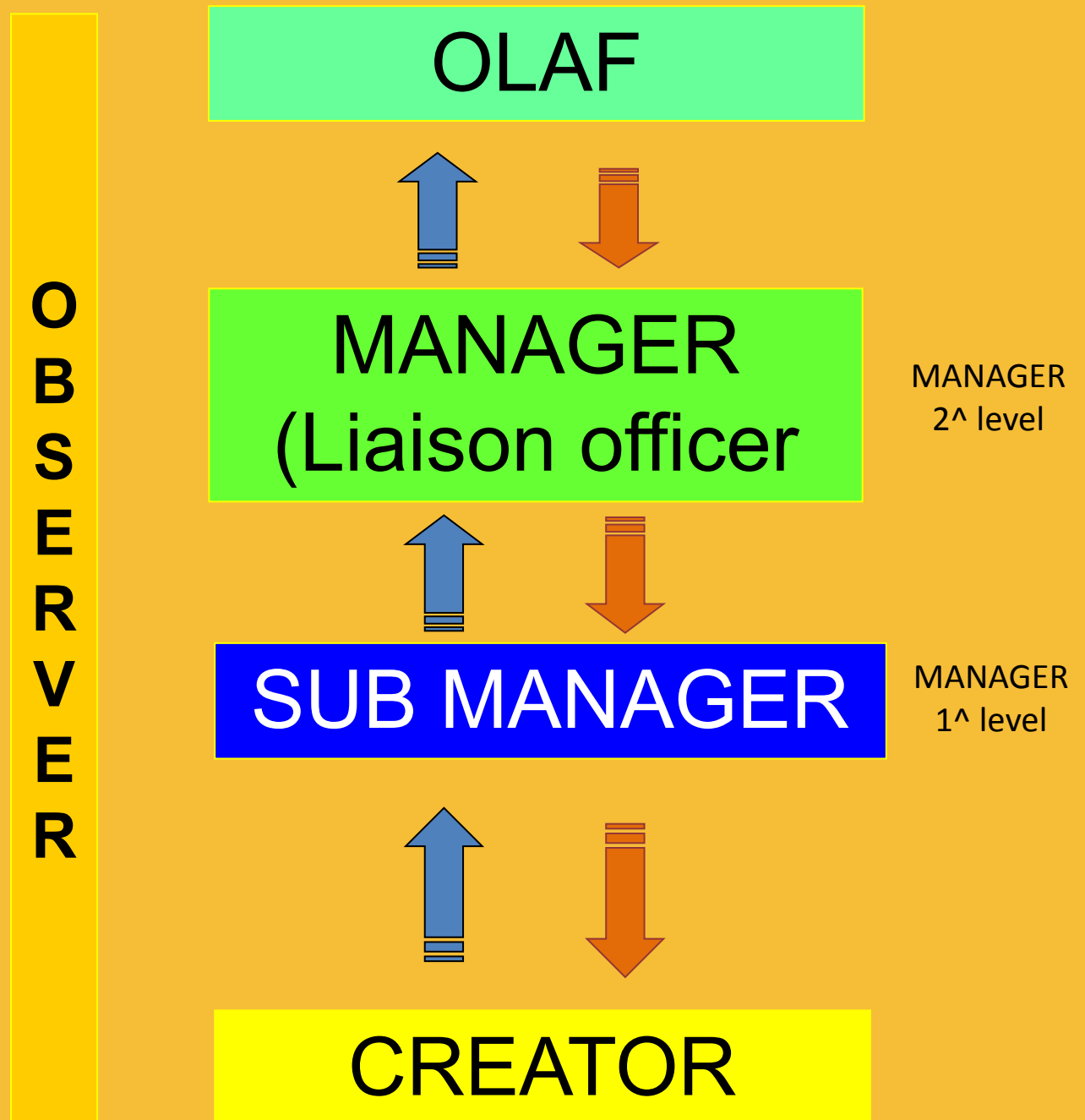


IMS ROLES (3)

MANAGER 1[^]level (SUB MANAGER):

1. **read only** access to cases/requests
 - a. created
 - b. received
 by his reporting authority
2. **creates** cases/requests
3. **checks** cases/requests
4. **approves or rejects** cases/requests
5. **sends** cases/requests to competent Liaison officer (**MANAGER 2[^]level**)

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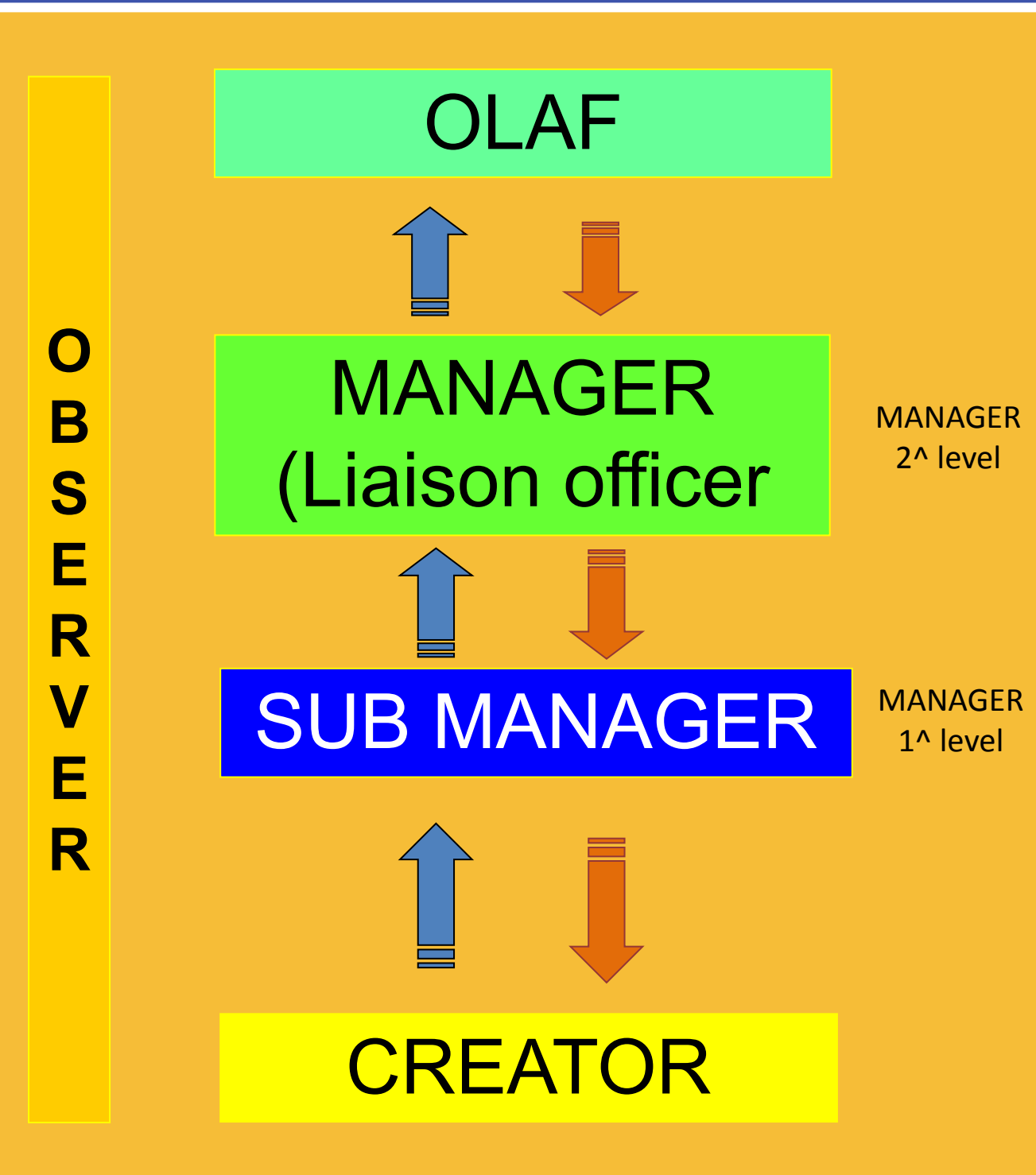


IMS ROLES (4)

MANAGER 2[^]level (Liaison officier):

1. **read only** access to cases/requests
 - a. created
 - b. received
 by his reporting authority
2. **creates** cases/requests
3. **checks** cases/requests
4. **approves** or rejects cases/requests
5. **sends** cases/requests to **OLAF**

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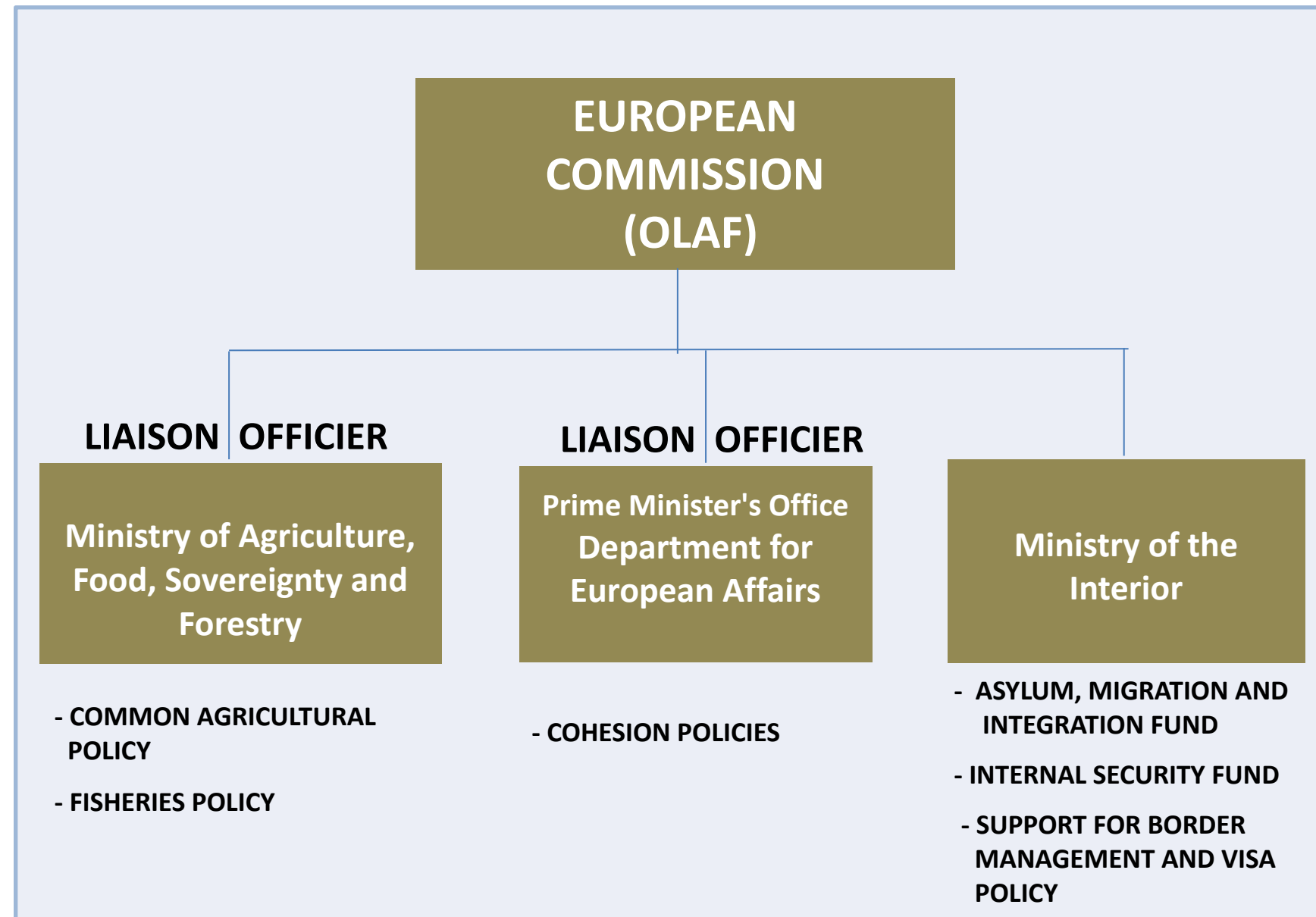
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IMS SYSTEM – EXPENDITURE



OWNRES SYSTEMS (REVENUE)

EUROPEAN COMMISSION (OLAF)

National Customs Agency

- Traditional Own Resources



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IMS ROLES (6)

COUNTRY OFFICER:

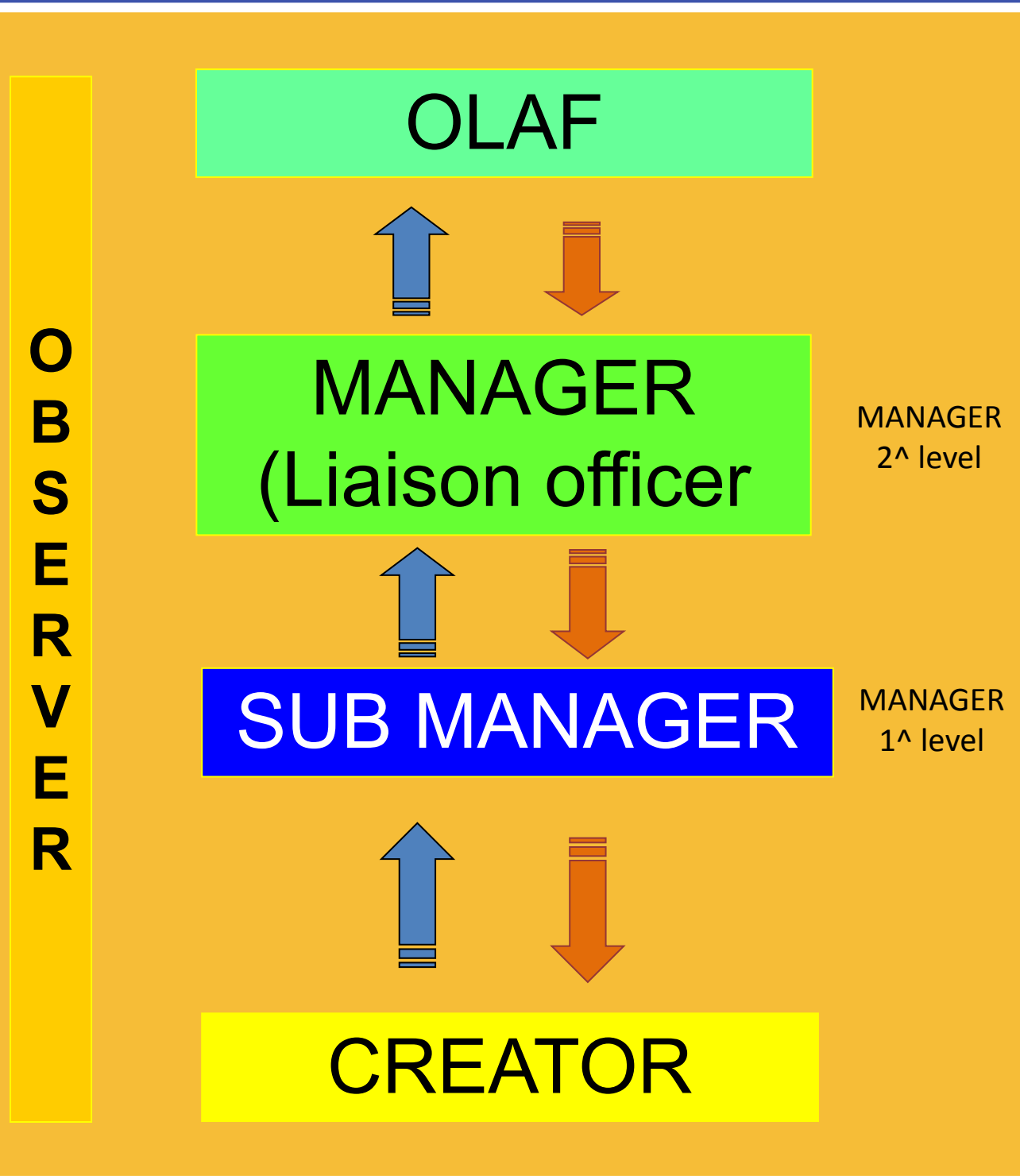
1. **read** only access to cases/requests
 - created
 - received
 by his reporting authority
2. **creates** cases/requests
3. **checks** cases/requests
4. **approves** or **rejects** cases/requests
5. **sends** cases/requests to OLAF

MANAGER 1st level

6. **create, modify** and **revoke**:
 - reporting structure
 - case ownership
 - reference data (strings)

7.

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IMS ROLES (7)

OBSERVER:

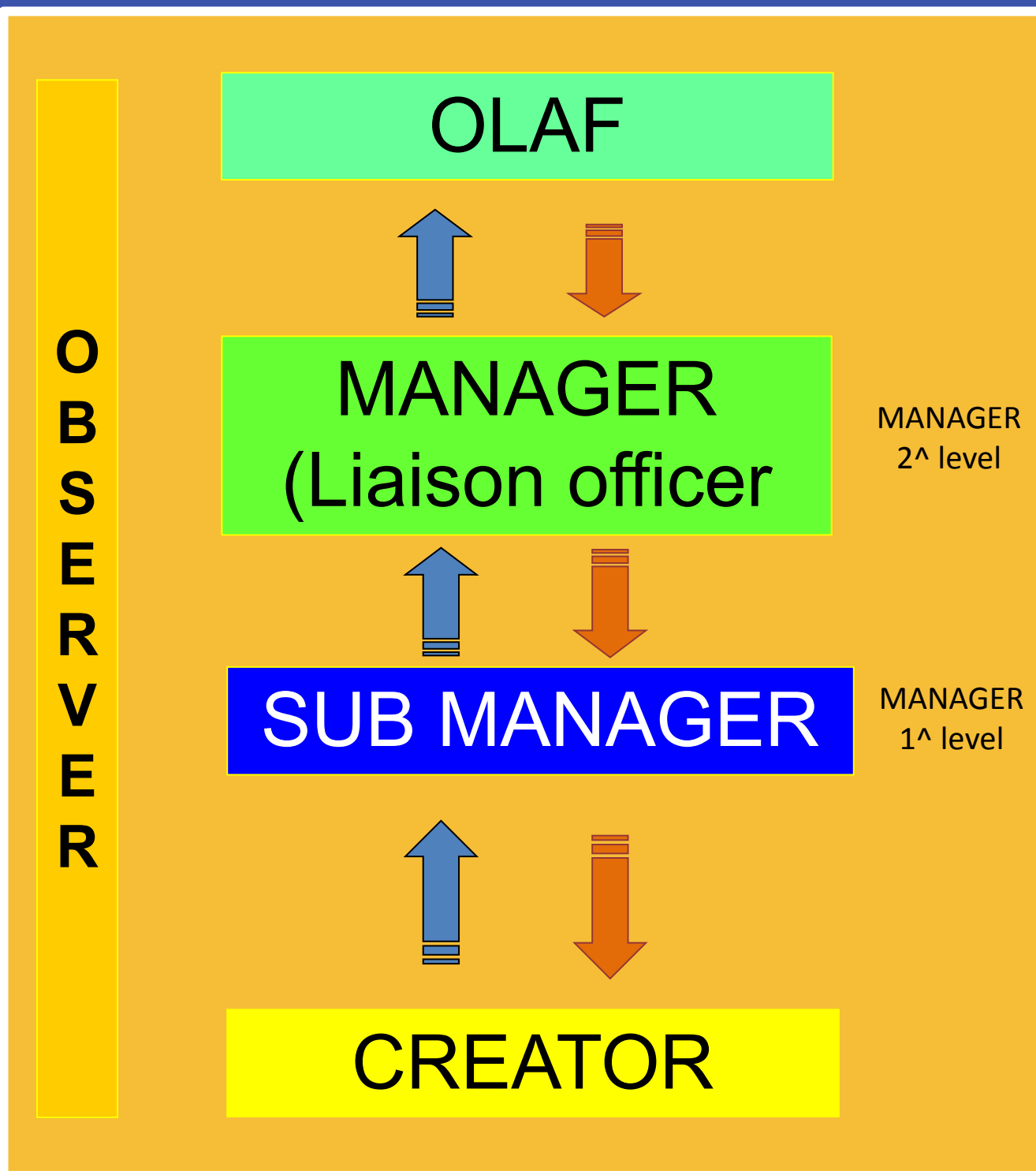
read only access to cases/requests

- created
- received

by his reporting authority

(*National Court of Auditors, Guardia di Finanza, etc.*)

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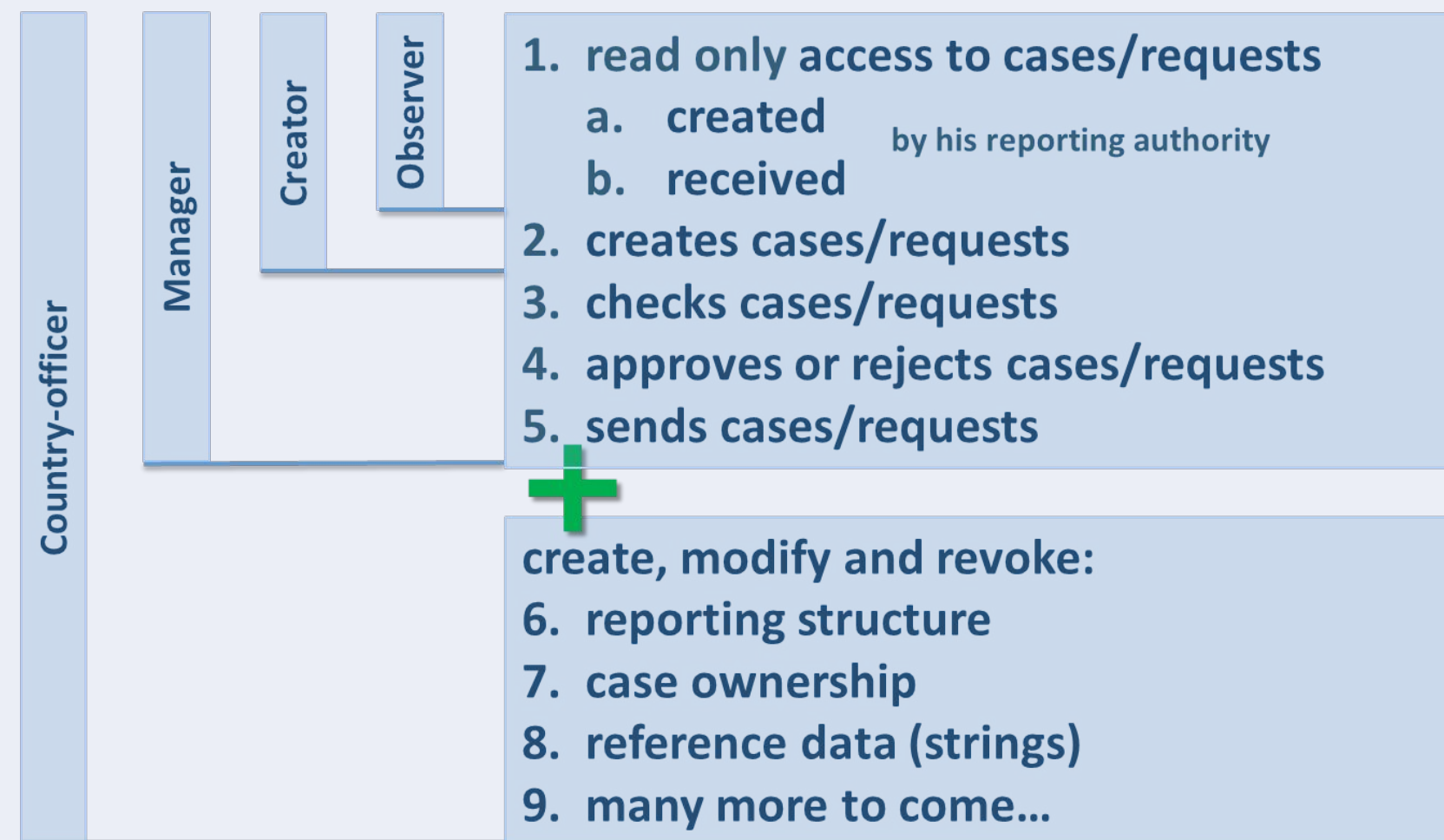


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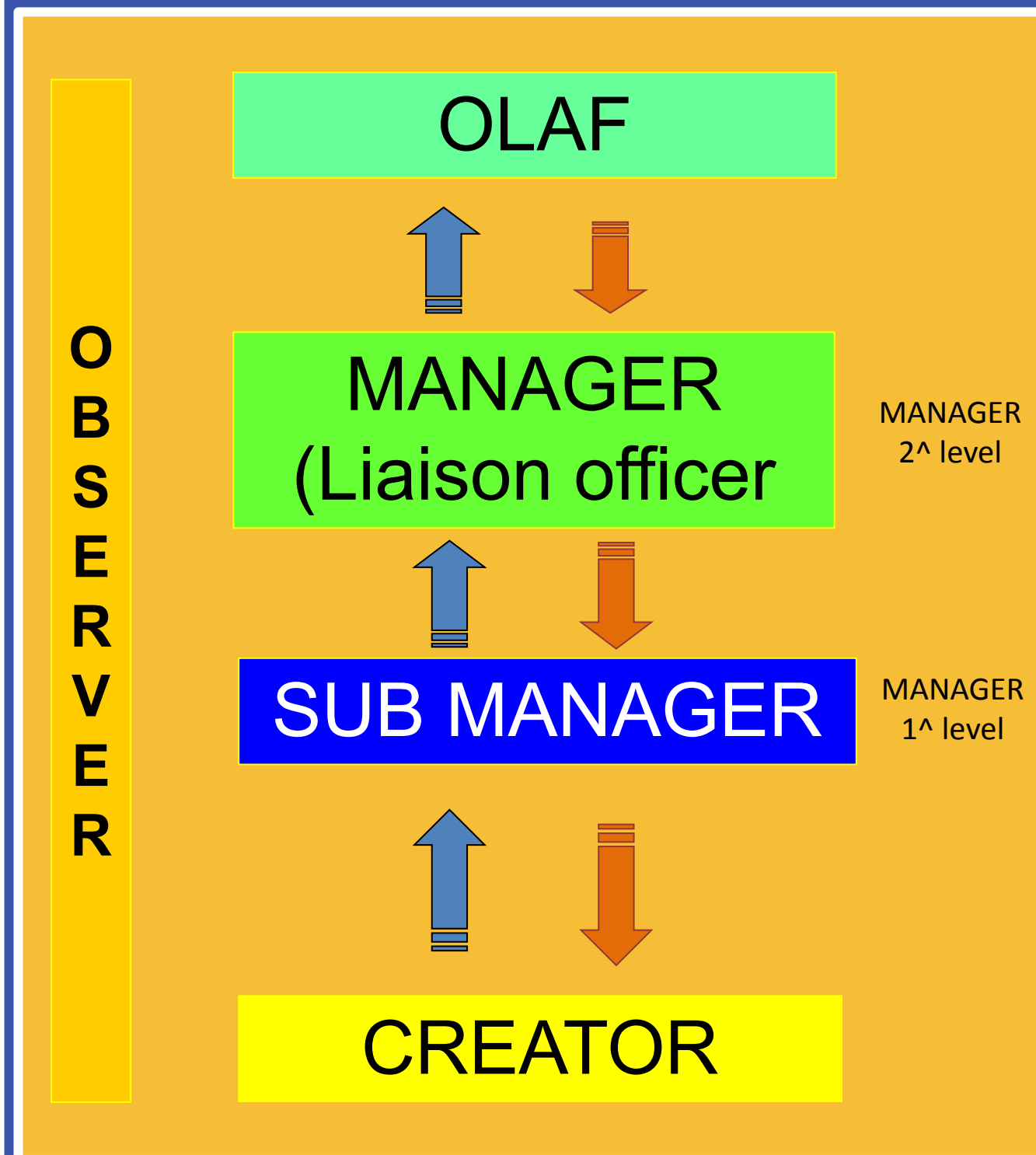


IMS ROLES (8)

CASCADED REPORTING STRUCTURE



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IMS ROLES (9)

Creation, review and approval

Creator : - puts the data in IMS
thus "creates" the case

Manager (1[^] e 2 level):

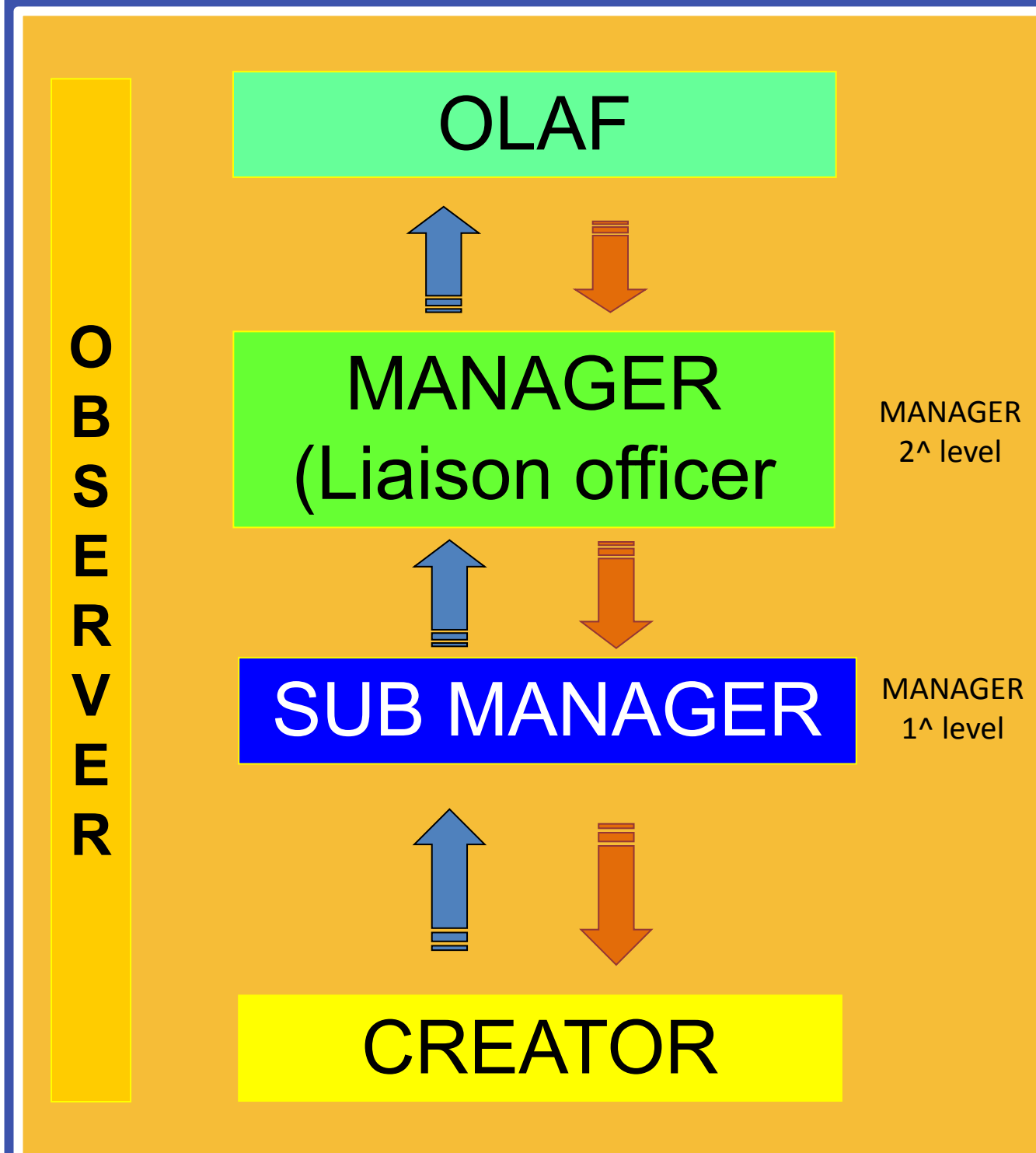
- checks / reviews
- approves or rejects
- sends forward or back

Request  sent to the Commission case



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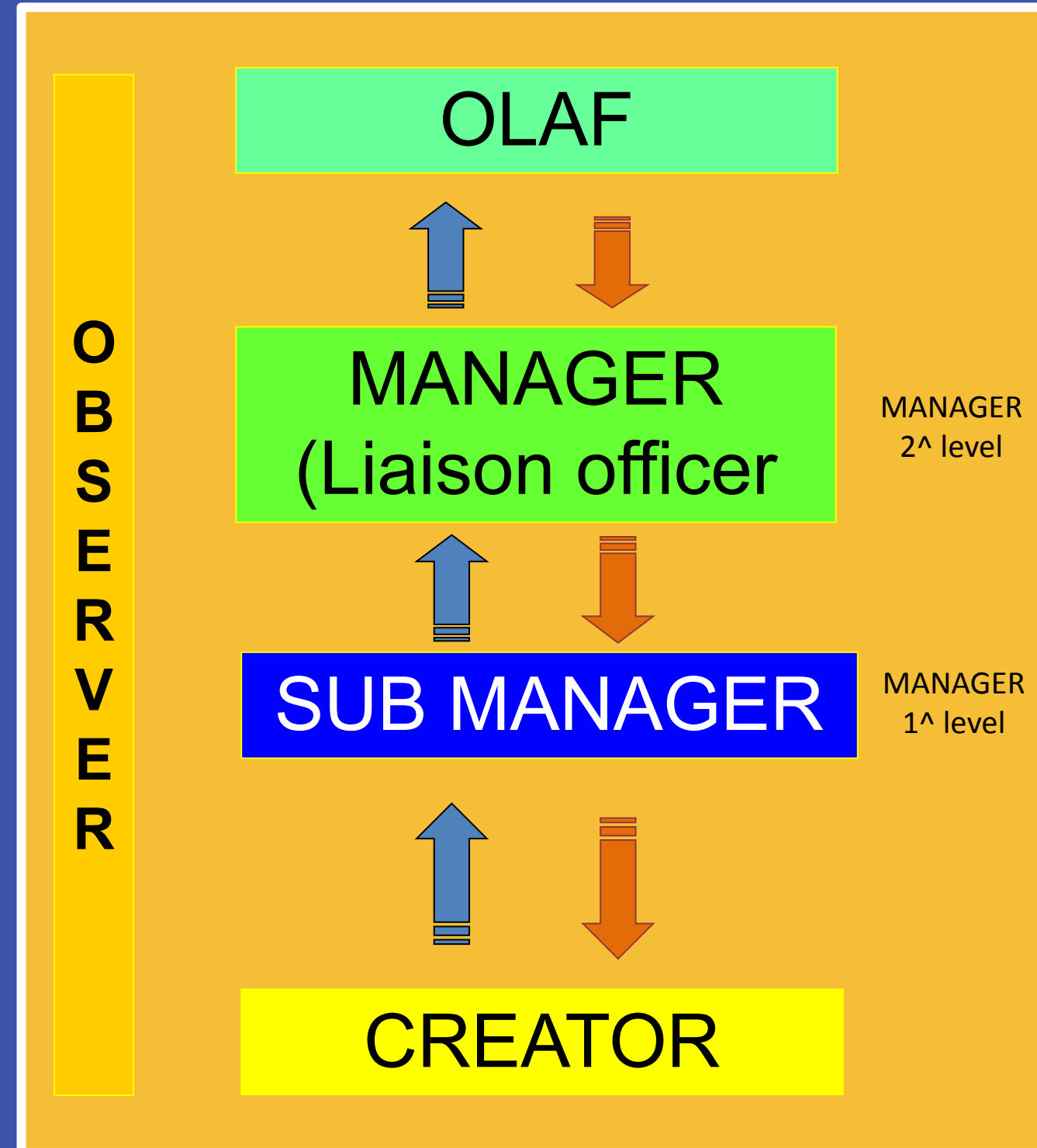
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IMS CONTENT

TAB	HEADER
1	Identification
2	Personal data
3	Operation - general
4	Operation - specific - project
5	Operation - specific - agriculture
6	Irregularity
7	Detection
8	Amounts
9	Recovery
10	Sanctions
11	Comments
12	EC

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IMS CONTENT

ANNEX XII – Section 2 – Detailed rules and template for the reporting of irregularities - Article 69(2) and (12) –Reg (UE) 1060/2021
TEMPLATE FOR ELECTRONIC REPORTING VIA THE IRREGULARITY MANAGEMENT SYSTEM (IMS)

Identification	Fund
	Member State
	Reporting authority
	Year
	Sequence number
	Programming period
	Reference number – national
Drafting information	Initiating authority - complete name
	Request language
	Drafting date
	Quarter
Special request	Necessity to inform other countries
	Person found in other case(s)
Status	Proceedings
Case closure	Case closure date



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Personal data	Identification of persons involved	Legal person / natural person
		Legal status
		National ID number
		Company name /Family name
		Trade name / First name
		Parent name / Independent prefix
		Street
		Postcode
		City
		Territorial unit where the person is registered
	Member State	
	Relevant NUTS level	
	Flagged on basis of the Financial Regulation ⁽¹⁾ (Articles 135 to145)	
	Justification for non-disclosure of personal data	





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	Description of operation	CCI number
		Objective – CCI
		Category of region where applicable
		Goal (IIG/Interreg)
		Programme
		Programme closure date
		Commission decision - number
		Commission decision - date
		Policy objective
		Priority
	Territorial unit where the operation takes place	Specific objective
		Member State
		Relevant NUTS level
Operation specific - project	- Project	Competent authority
		Project
		Project – name
		Project – number
		Co-financing rate
		Total amount of expenditure
		Total amount of irregular expenditure



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Irregularity	Information leading to a suspicion of an irregularity	Date
		Source
	Provisions breached	Provisions – Union: Type, title, reference, Article and paragraph as relevant
		Provisions - national – Type, title, reference, Article and paragraph as relevant
	Other States involved	Member State(s)
		Non-Member State(s)
	Specific information on the irregularity	Start date Irregularity
		End date irregularity
		Type of irregularity - typology
		Type of irregularity - category
		Modus operandi
		Additional information
		Findings of the administration
		Classification of the irregularity
Offences pursuant to Directive (EU) 2017/1371		



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Detection		Date of discovery (Primary administrative or judicial finding)
		Reason for performing a control (why)
		Type and/or method of control (how)
		Control carried out after payment(s) of public contribution
		Competent authority
OLAF-Case		OLAF number – Reference
		OLAF number – Year
		OLAF number – Sequence
		Status



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Total Amounts	Financial impact	
		Expenditure – EU contribution
		Expenditure – National contribution
		Expenditure - Public contribution
		Expenditure - Private contribution
		Expenditure – Total
		Irregular amount – EU contribution
		Irregular amount - National contribution
		Irregular amount - Public contribution
		whereof not paid – EU contribution
		whereof not paid – National contribution-
		whereof not paid - Public contribution
		Where of paid – EU contribution
		Where of paid – National contribution
		Where of paid - Public contribution
		Comments



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Penalties	Procedures	Procedures initiated to impose penalties
		Type of procedure
		Start date of procedure
		(Expected) end date of procedure
		Status of procedure
	Sanctions	Penalties
		Penalties – Category
		Penalties – Type
		Penalties applied
		Amounts related to financial penalties
	End date of procedure	





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Comments	Comments	Comments - Reporting authority
	Attachments	Attachments
		Attachments description
	Request for cancellation	Cancellation reasons
Rejection reasons		



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IMS CONTENT – ANALYSIS OF DATA

ANNUAL REPORT ON THE PROTECTION OF THE EUROPEAN UNION'S FINANCIAL INTERESTS AND THE FIGHT AGAINST FRAUD

In line with the obligation laid down in **Article 325(5) of the Treaty on the Functioning of the European Union (TFEU)**, each year the Commission, in cooperation with the EU Member States, submits a Report to the European Parliament (EP) and the Council on the measures taken in implementation of that Article (known as the **PIF REPORT**). On the basis of that report, the European Parliament adopts its annual motion for a resolution on the protection of the EU's financial interests and the fight against fraud.

The **2022 PIF Report** highlights measures at EU and national level aimed at strengthening the protection of the Union's financial interests.



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IMS CONTENT – ANALYSIS OF DATA

ANNUAL REPORT

(Law No 234 of 24 December 2012 (Article 54))

- ➔ General trends for cases of irregularities and fraud
- ➔ Comparison of European and national data
- ➔ Multiannual analysis
- ➔ Breakdown by Reporting body
- ➔ Breakdown by Programming period
- ➔ Breakdown by fund type
- ➔ Breakdown by type and reasons for control
- ➔ Breakdown by type of violation
- ➔ Recovery

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FRAUD REPRESSION THROUGH EDUCATION 2 (FRED 2)



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QUESTIONS?



Marco Fanti

Coordinator of IMS Area
Department for European Affairs
Presidency of the Council of Ministers

Thank you for your attention !

