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Protection of the EU's financial interests: national law on cooperation with OLAF during On-The-Spot Checks (OTSC) and EPPO; State of play of national antifraud strategies (NAFS) in Finland

National law on cooperation with OLAF during on-the-spot checks (OTSC) and EPPO

European Anti-Fraud Office OLAF carries out administrative investigations. OLAF's investigators will have similar conditions to access information as national administrative investigators. Equivalent national administrative investigators could be, for example, auditors of the National Audit Office.

OLAF may request assistance from the Finnish AFCOS. However, the powers of the AFCOS are limited to coordination. The AFCOS will assist OLAF in contacting national competent authorities. In Finland, the law enforcement authorities with coercive powers are Police, Customs, and Border Guard.

If the OLAF investigation is linked with EU revenues, then the competent authority will be Finnish Customs. The Customs powers are defined in the Customs Code as well as in the national Customs Act.

In case the investigation is linked with EU expenditure, then assistance may be requested from the Police. The Police will operate on the basis of the National Police Act and the Coercive Measures Act. The police shall give executive assistance to other public authorities. For coercive measures a criminal report of an offence needs to be filed and a criminal investigation initiated.

For the EPPO, the European Delegated Prosecutors will act as national prosecutors with similar powers.

State of play of national antifraud strategies (NAFS)

Currently there are several anti-fraud strategies in different levels. The EU-funded programmes are updating the strategies for 2021-2027. For RRF, a new strategy is under preparation. In addition, there are national anti-corruption strategy and Custom's anti-corruption strategy. A horizontal national anti-fraud strategy is under consideration.

A brief description the writer's role and position in the administration**Mr Toni Tiala****Ministerial Adviser at the Finnish Ministry of Finance**

Ministerial adviser Toni Tiala has been working at the Government Financial Controller's Function in the Ministry of Finance since 2007. His duties are linked with financial management, audit and anti-fraud cooperation of the EU funds. The main tasks are to operate as the Finnish AFCOS, to represent Finland in the Council's working party on combating fraud, and to follow up European Court of Auditors reports including preparations for the annual discharge procedure of the EU. Furthermore, Mr Tiala has been recently involved with the preparations related to the update of the EU's financial regulation and the preparation of the management and control system for the Recovery and Resilience Facility in Finland. In addition, between 2009 and 2016 Mr Tiala worked at the Permanent Representation of Finland to the EU in Brussels as a counsellor responsible for budget, multiannual financial framework and anti-fraud cooperation.