



MINISTRY OF FINANCE
FINLAND

Protection of the EU's financial interests - AFCOS Finland

TONI TIALA, MINISTERIAL ADVISER
FRED2 1ST WORKSHOP
23.11.2023



MINISTRY OF FINANCE
FINLAND

Presentation of the current situation in Finland

- National law on cooperation with OLAF during on-the-spot checks (OTSC) and EPPO.
- State of play of national antifraud strategies (NAFS).

Assistance during on-the-spot checks

- OLAF carries out administrative investigations and its powers are defined in the following regulations
- Regulation of the European Parliament and the Council (EU, EURATOM) 883/2013
- Council Regulation (Council, EC) 2185/96
 - ..Commission inspectors shall have access, under the same conditions as national administrative inspectors and in compliance with national legislation...
- Equivalent national administrative inspectors are depending on the case, for example, auditors of the National Audit Office, auditors of the Audit Authority of the EU funds in Finland

Assistance during on-the-spot checks

- OLAF may request for assistance from AFCOS Finland or directly from the competent authorities such as the Customs
- The powers of the AFCOS are limited to coordination
 - AFCOS will contact the national competent authorities for further assistance
- Administrative authorities = managing authorities of EU funds
- Law enforcement authorities with coercive powers
 - Police
 - Customs
 - Border Guard

Assistance during on-the-spot checks - revenue

- EU revenues => Finnish Customs
 - Legal basis: Customs Code (Council Regulation (EEC) No 2913/92) and National Customs Act (1466/1994)
 - Customs may also ask for assistance from the Police

Assistance during on-the-spot checks - expenditure

- EU expenditure => Police
 - Legal basis: National Police Act, Coercive Measures Act
 - The police shall give executive assistance to other public authorities also in order to fulfil a statutory supervisory obligation if the authority requesting executive assistance is prevented from performing its official duties
 - For coercive measures a criminal report of an offence needs to be filed and a criminal investigation initiated
 - It should be noted that the police/customs cannot use coercive measures based on administrative proceedings

Assistance during on-the-spot checks - EPPO

- European Public Prosecutor's Office EPPO
 - Legal basis: Council regulation (EU) 2017/1939
- The European Delegated Prosecutors will act as national prosecutors with similar powers
- The Police will carry out criminal investigations and collect evidence
- The Prosecutor will decide on proceedings and criminal charges based on the evidence

National Anti-Fraud Strategies in Finland

- Currently several strategies in different levels
- EU-financed programmes preparing updated anti-fraud strategies for the period 2021-2027
- New risk management and anti-fraud strategy for Recovery and Resilience Facility (RRF) national programme under preparation
- National Anti-Corruption Strategy 2021-2023
- Customs Anti-Corruption Strategy in 2023

NAFS in Finland

- On-going coordination between AFCOS and the competent national authorities during the preparation of sectoral anti-fraud strategies
- Under consideration if and when to start preparation of a horizontal national anti-fraud strategy linked with the protection of the EU's financial interests
 - Added-value must be clear
 - Focus on the EU funds
 - Timing linked with EU programming periods



MINISTRY OF FINANCE
FINLAND

Thank you!

TONI TIALA, MINISTERIAL ADVISER
TONI.TIALA@GOV.FI
VM.FI | @VMUUTISET



MINISTRY OF FINANCE
FINLAND