



*«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»*

*Rome, 22-24 November 2023*

*La Guardia di Finanza e la sua azione di contrasto alle frodi in danno del Bilancio dell'Unione Europea*



# THE GUARDIA DI FINANZA: THE ORIGINS



The Guardia di finanza

- is a police force with a military asset;
- directly depends on the Ministry of Economy and Finance.



Competences historically focused on tax and border control functions:

- Customs supervision;
- Tax police.



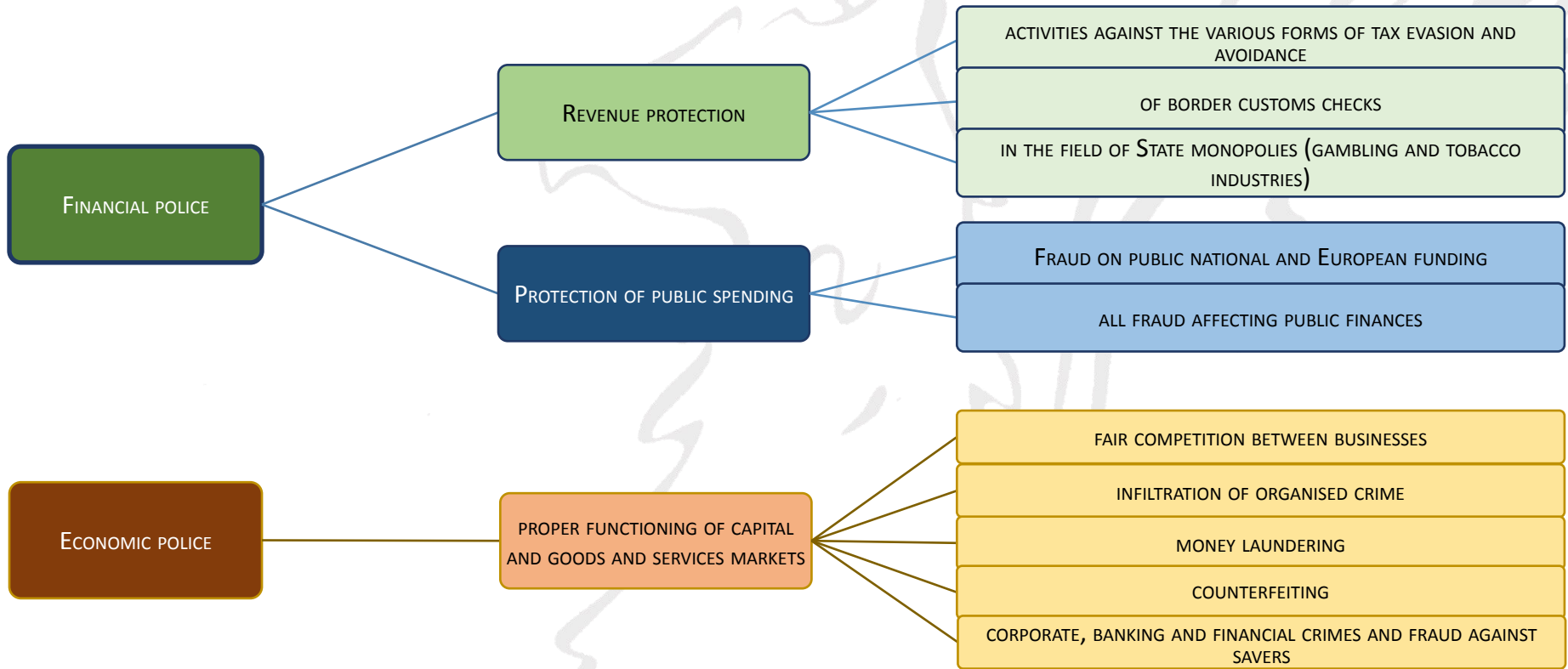
Currently extended to combat all forms of economic and financial crime as a result of a regulatory process that began in the early 2000.





# THE GUARDIA DI FINANZA: SKILLS

## Economic and financial police



Judicial police with general competence



Support to the maintenance of order and public security and the military defense of the country



Tasks of safety of the sea, recently attributes exclusively to the Guardia di Finanza





# THE GUARDIA DI FINANZA: PROVISIONS ON THE TERRITORY

## GENERAL HEADQUARTERS



General headquarters

## SPECIAL DEPARTMENTS



Special departments

Territorial unit

## TERRITORIAL UNIT



Defining strategic directions, senior management, Institutional and international relations.

Analysis of complex illicit phenomenologies, support for the territorial component and liaison with the central authorities.

Strong operational commitment over the whole country.





## AREA OF ACTION IN PUBLIC EXPENDITURE



**Judicial police investigations,** according to the functions assigned to members of the Guardia di Finanza in order to Criminal Procedure Code



**investigations commissioned by the Corte dei Conti,** to ascertain the possibility of administrative liability of executives, civil servants and in any cases private citizens.



**Requests for cooperation from Organisations and Authorities** with supervisory tasks in the area of public expenditure.



**Administrative measures carried out on the initiative,** in accordance with the skills of economic and financial police.

*Guardia di Finanza*



# THE CENTRALITY OF THE GUARDIA DI FINANZA COMBATING FRAUD IN THE EU BUDGET

Exclusive tasks  
to combat  
fraud against  
the EU budget



International  
cooperation



EUROPOL

Cooperation  
with the  
European Police  
Office



Component  
of the  
COLA



Network of  
Officers  
posted abroad



Institutional  
relations with  
managing and  
audit  
authorities



*Agenzia per la  
Coesione Territoriale*

# MEMORANDA OF UNDERSTANDING WITH OTHER INSTITUTIONAL PARTNERS



CORTE DEI CONTI



Ministero delle Imprese e del Made in Italy



26 MEMORANDA OF UNDERSTANDING



## EUROPEAN ANTI-FRAUD COMMITTEE (COLAF)



established in February 1992

since 2013 has assumed the title of "Anti-Fraud Coordination Service" (A.F.CO.S.)

has advisory and steering functions for the national coordination of activities to fight frauds and irregularities relating in particular to the Structural Funds, the taxation and the Common agricultural policy

deals with issues related to the flow of communications concerning misappropriation of European funding and recoveries of amounts paid

represents CO.CO.L.A.F. in the European Union



**Nucleo della Guardia di Finanza  
per la Repressione delle Frodi  
contro l'Unione europea**

For the performance of its tasks the Committee has a Technical Secretary composed of staff of the «Nucleo della Guardia di Finanza per la Repressione delle Frodi contro l'Unione europea».

*Guardia di Finanza*





# THE METHODS OF INTERVENTION

## SYSTEMATIC ENHANCEMENT OF INFORMATION ASSETS

- economic control over the whole country.
- effective use of evidence material acquired in all segments of the insitutional mission
- advanced data analysis capability of information in operational databases and artificial intelligence systems
- deepening of the alerts for suspicious transactions on anti-money laundering
- intelligence and international cooperation activities
- memoranda of understanding



## ORIENTATION OF OPERATIONAL ACTIVITIES

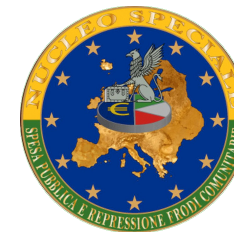
- selection of objectives with a high profile of economic and financial risk



Guardia di Finanza



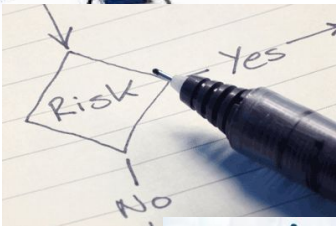
# THE PATH OF ANALYSIS



Identification of the expenditure measure, the access requirements and the objectives to be pursued



Consultation of the databases



Identification of risk positions



Design of the parameterized inspection path on the single measure



Operational evaluations and sending of emerged positions to the territorial departments. Support in the execution of control activities.



# THE COHESION POLICY AND THE COMMON AGRICULTURAL POLICY

## ALLOCATION OF FUNDS IN ITALY - 2021/2027

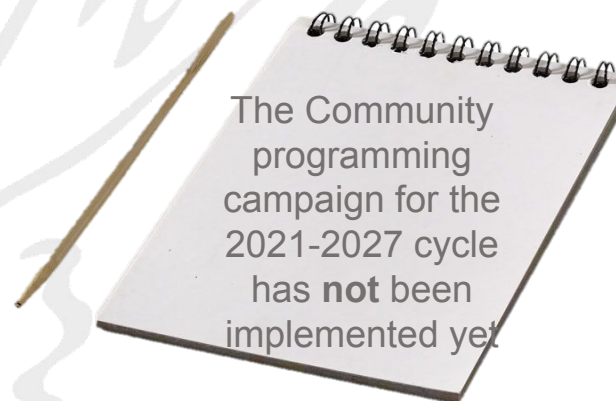
### POLITICA DI COESIONE

FONDO	RISORSE PROGRAMMATE	di cui contributo nazionale	di cui contributo UE
Fondo europeo di sviluppo regionale - FESR	44.216	17.874	26.341
Fondo sociale europeo - FSE PLUS	28.639	13.831	14.808
Fondo per la Transizione Giusta (Just Transition Fund) - JFT	1.211	181	1.029
Fondo Europeo per gli Affari Marittimi e la Pesca - FEAMP	987	469	518
<b>TOTALE</b>	<b>75.053</b>	<b>32.355</b>	<b>42.696</b>

Fonte: Accordo di Partenariato italiano sottoscritto il 19/07/2022

### POLITICA AGRICOLA COMUNE

FONDO	RISORSE PROGRAMMATE	di cui contributo nazionale	di cui contributo UE
Fondo Europeo Agricolo di Garanzia - FEAGA	27.940	=	27.940
Fondo europeo agricolo per lo sviluppo rurale - FEASR	19.400	9.700	9.700
<b>TOTALE</b>	<b>47.340</b>	<b>9.700</b>	<b>37.640</b>



## ALLOCATION OF FUNDS IN ITALY - 2014/2020 PLANNING

### POLITICA DI COESIONE

FONDO	RISORSE PROGRAMMATE (A)	di cui contributo nazionale	di cui contributo UE
Fondo europeo di sviluppo regionale - FESR	38.407,2	9.829,28	28.557,74
Fondo sociale europeo - FSE	27.450,21	7.298,01	20.152,20
Fondo europeo agricolo per lo sviluppo rurale - FEASR	27.878,38	13.528,63	14.349,75
Fondo Europeo per gli Affari Marittimi e la Pesca - FEAMP	979,50	442,23	537,26
<b>TOTALE</b>	<b>94.715,29</b>	<b>31.098,15</b>	<b>63.596,95</b>

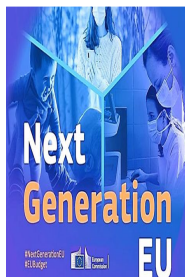
### POLITICA AGRICOLA COMUNE

FONDO	RISORSE PROGRAMMATE	di cui contributo nazionale	di cui contributo UE
Fondo Europeo Agricolo di Garanzia - FEAGA	31.000	=	31.000



# THE NEXT GENERATION EU AND THE N.R.R.P. MEASURES

## The National Recovery and Resilience Plan (N.R.R.P.)



is part of the Next Generation EU (NGEU) programme

- the Recovery and Resilience Plan presented by Italy envisages investments and a consistent reform package, with € 191.5 billion in resources being allocated through the Recovery and Resilience Facility
- and € 30.6 billion being funded through the Complementary Fund
- the total amount of funds envisaged amounts to € 222.1 billion



In addition, a further € 26 billion has been earmarked for the implementation of specific works and for replenishing the resources of the Development and Cohesion Fund by 2032.

- A total of some € 248 billion will thus be available



There are also those made available by the REACT-EU programme, which will be spent in the years 2021-2023 in accordance with EU regulations. These funds amount to a further € 13 billion.

The total value of the NRRP is:

€ 191.5 billion

The value of the Complementary Plan is:

€ 30.6 billion

The total amount is:

€ 222.1 billion

In addition to specific activities:

€ 26 billion

Totale disponibile

€ 248 billion

REACT-EU programme 2021-2023:

€ 13 billion



# THE NEXT GENERATION EU AND THE N.R.R.P. MEASURES

## GOVERNANCE – N.R.R.P.

### Italy

- only Country of the European Union;
- assignment of specific competence to a police force;
- within the N.R.R.F. governance model.



### Guardia di Finanza

- as a financial economic police force;
- role of contact for central administrations through also subscribing of specific memoranda of understanding;
- Italian legislation on PNRR (article 7, paragraph 8 of Decree Law no. 77/2021).



### with the aim of strengthening control action

- fraud;
- corruption;
- conflict of interest;
- double funding.



# THE NEXT GENERATION EU AND THE N.R.R.P. MEASURES



**Memorandum of understanding between the Guardia di Finanza and the General Accountancy of the State**



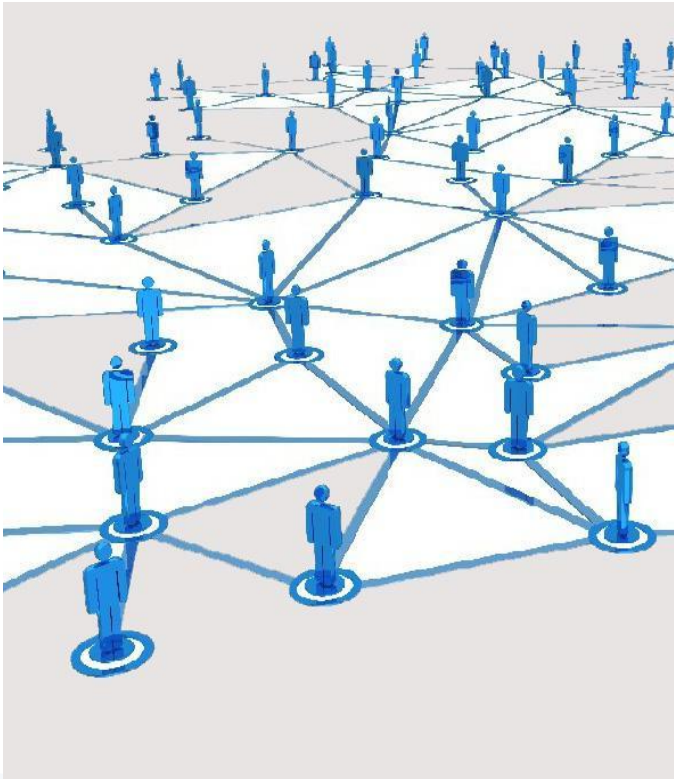
It regulates the role of Guardia di Finanza in the system of controls to protect the R.R.F.



RAGIONERIA GENERALE DELLO STATO



*All the central Administrations* have joined to the Protocol through an unilateral act



Ministero dell'Economia e delle Finanze



The Guardia di Finanza participates at the "Network of Anti-Fraud Contacts of the R.R.F", established within the Ministry of Economy and Finance



are part of it

- the **Central Governments** which are involved
- the **General Accountancy of the State**
- as well as **other invited external organisations**, including the Court of Auditors, the Bank of Italy and the National Anti-Corruption Authority



The task of the working group shall be to:

- ✓ conduct a periodic **analysis and assessment of fraud risks**;
- ✓ define any **corrective actions** to be taken by each Administration involved in the management and implementation of the R.R.F..

# OPERATING RESULTS - January 2022 - May 2023

## Controls of Public Expenditure

- NUMBER OF INTERVENTIONS
- DELEGATED ACTIVITIES



Over 70.000

Reported to the Judicial Authority:  
over 35.600 subjects



Reported to the Court of Auditors:  
over 5.700 subjects

Public Debt Damage:  
over 3,3 billion



# OPERATING RESULTS – January 2022 – May 2023



## Fraud against EU and National budget



Fraud involving the Structural Funds and direct expenditure:  
• € 491.000.000



Amount of fraud relating to social security and welfare spending:  
• € 852.000.000

Guardia di Finanza





Thanks for your  
attention!