



Fraud Repression through EDucation2

FOCUS MAGAZINE

CENTRO DI RICERCA IMPRESAPIENS

SAPIENZA UNIVERSITÀ DI ROMA





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PROJECT SUMMARY

FRED2

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ANDREA ROCCHI COORDINATOR FROM 1 APRIL 2023 TO 30 MARCH 2024

MARIA FELICE AREZZO COORDINATOR FROM 1 APRIL 2024 TO 30 MARCH 2025

The project aims to improve the cooperation between the anti-irregularities/anti-fraud units and the academic environment, with reference in particular to the Italian AFCOS with the Sapienza University of Rome, on the subject of European Funds including recent procedural developments (penal and administrative), by strengthening the exchange of information, experiences and goodw practices. The project comprises 12 events (conferences, webinar, workshops and study visits), involving 1000 participants in Italy plus 4 events in the following Countries: Greece, Finland and Belgium, with a balanced representation of academics and practitioners coming from law enforcement, anti-irregularities and antifraud authorities. The University of Rome La Sapienza has a strong institutional support accredited through letters of interest from different universities and institutions, which bring human resources and know-how.

THE PROJECT FORESEES THE FOLLOWING OBJECTIVES:

- An experiential co-lab-learning itinerary participated by academic and practitioners for developing innovative cost-effective approaches that will fit out participants with a greater know-how effectiveness for determining fraud risks and comparing control strategies in the sector of public budget support.
- An experiential co-lab-learning itinerary participated by academic and practitioners for developing innovative cost-effective approaches that will fit out participants with a greater know-how effectiveness for determining fraud risks and comparing control strategies in the sector of public budget support.
- An Anti-Fraud Observatory with a European transnational dimension perspective, which will give sustainability to the new network through relations aimed at improving the awareness of fraud and other illegal activities by enhancing transnational and multi-disciplinary cooperation.
- Promotional and dissemination material planning and realisation for supporting the previously mentioned goals.





Stefano Screpanti, Antonella Polimeni and Raffaele Fitto

0TH **KICK OFF**

KICK-OFF MEETING OF THE PROJECT "101101784 — 2022-IT-FRED2"

Fraud Repression through Education2

INTRODUCTION TO THE PROJECT, MISSION AND TRANS-NATIONAL VALUE OF ANTI-FRAUD

Rome, 31 May 2023

Presidenza del Consiglio dei Ministri
Via della Panetteria, 18 - 2° piano - Sala Parlamentino

10:00 INTRODUCTORY REMARKS

Fabrizio D'ASCENZO, Director of the Master in Euro planning and European Professions, Dean of the Faculty of Economics Sapienza University of Rome

Stefano SCREPANTI, Commander of the Guardia di Finanza Unit for the repression of fraud against the European Union - Presidency of the Council of Ministers - Department for European Policies

11:30 The Impact of the NRRP and Fraud Prevention

Ugo LIBERATORE, Director of the General Inspectorate for NRP at the State General Accounting Office General of the State of the Ministry of Economy and Finance

12:30 QUESTIONS AND ANSWERS, CONCLUSIONS

14:30 THEMATIC SPEECHES 2

Nick HEILEGGER, Project Officer FRED2 Project Anti-Fraud Programme, Directorate General OLAF, Directorate D-Legal, Resources and Partnerships, Unit D.1- Legislation, Policy and Document Management, European Commission

15:00 The role of the Anti-Fraud Coordination Services of the EU countries and the Italian AFCOS in the "FRED2" project

Cruciano CRUCIANI, Coordinator of the Technical Secretariat of the Italian Anti-Fraud Coordination Service (AFCOS)

Foreign Universities

University Mälardalens-Svezia: **Gunnar WIDFORSS**
West Attica- Greece: **Androniki KAVOURA**
University of Lapland-Finland: **Kirsi-Maria HALONEN**
University of Louvain-Belgium: **Edoardo TRAVERSA**

Italian Universities

Sassari: **Alessio TOLA**
L'Aquila: **Leilo LAPADRE**
Reggio Calabria: **Francesco MANGANARO**

AFCOS

Belgium: **Christian BOURLET**
Finland: **Toni TIALA**
Greece: **Dimosthenis AVARKIOTIS**

09:30 GREETINGS

Raffaele FITTO, Minister for European Affairs, the South, Cohesion Policy and the PNRR, in case of impossibility, the Head of the European Policy Department will speak
Antonella POLIMENI, Rector of Sapienza University of Rome

11:00 COFFEE BREAK

11:15 Introduction to the 'FRED2' project - The launch of the Anti-Fraud Observatory

Andrea ROCCHI, Director of the Master in Europlanning for PPAAs and OQILs, Director of the Impresapiens Research Centre, Lecturer at the Coris Department Sapienza University of Rome

12:00 The importance of 'FRED2'

Vanni RESTA, Eurodesigner, MEP and MEPA lecturer, Lecturer in Social Design at the Coris Department Sapienza University of Rome, President of the Manlio Resta Foundation

13:00 LIGHT LUNCH

14:40 Perspectives of the 'FRED2' project'

Vanni RESTA, Eurodesigner, MEP and MEPA lecturer, Lecturer in Social Design at the Coris Department Sapienza University of Rome, President of the Manlio Resta Foundation

15:15 OPEN FLOOR DISCUSSION

The protection of the EU's financial interests and the role of the Anti-Fraud Coordination Services (AFCOS), also with reference to communication and training activities



Francesco Bellini, Cruciano Cruciani, Andrea Rocchi, Maria Virginia Sirolli, Alessandro Di Taranto and Eleonora Cova

1ST WORKSHOP **ROME**

1ST WORKSHOP OF THE PROJECT "101101784 — 2022-IT-FRED2"

Fraud Repression through Education2

«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

Sapienza University of Rome

22 NOVEMBER 2023

15:00 Introduction to project and the micro-territorial systems concept

Andrea ROCCHI, Director of the Master's in European Project Management and European Professions and Master's in European Project Management for Public Administrations and International Organizations, Director of the ImpreSapiens Research Centre, Professor of the Department of Communication and Social Research of Sapienza University of Rome, FRED2 Project Manager

16:00 EPPO Annual Report: the role of the European Public Prosecutor's Office (EPPO) to improve the level of protection of the financial interests of the European Union (EU)

Alessandro DI TARANTO, European delegated prosecutor (EDP) in Rome

17:00 Procedures and IT tools for proper financial management and monitoring of the implementation of NRPP interventions and reforms

Giorgio CENTURELLI, Director of the General Directorate for Financial Management, Monitoring, Reporting and Control of the Ministry of Environment and Energy Security (National Recovery and Resilience Plan - NRRP measures)

18:00 Q&A. CONCLUDING REMARKS

14:30 REGISTRATION AND OPENING OF THE MEETING

Interpreter: **Maria Virginia SIROLI**, ImpreSapiens Research Centre Member, FRED2 Task manager
Moderator: **Eleonora COVA**, Tutor of the Master's in European Project Management and European Professions and of the Master's in European Project Management for Public Administrations and International Organizations, FRED2 Task manager

15:30 Annual reports on the protection of the EU's financial interests ("PIF" Report) and Commission Anti-Fraud Strategy (CAFS): enhanced action to protect the EU budget

Andrea BORDONI, Expert from the European Anti-Fraud Office (OLAF) of the European Commission

16:30 Role of the Italian Anti-fraud coordination service and, in particular, of the Guardia di Finanza Anti-Fraud Unit as Technical Secretariat of IT-AFCOS: National Anti-fraud Strategy (NAFS)

Cruciano CRUCIANI, Coordinator of the Technical Secretariat of the Italian Anti-fraud coordination service (AFCOS)

17:30 Emerging Technologies for mapping Risk Stakeholders (using Artificial Intelligence (AI) and blockchain applications)

Francesco BELLINI, Professor of Digital Transformation and Data Management at the Department of Management of Sapienza University of Rome

23 NOVEMBER 2023

10:00 General anti-fraud strategy for the implementation of the National Recovery and Resilience Plan (NRRP) and guidelines for the control and reporting measures: Member States' control systems to prevent, detect and correct fraud under the Recovery and Resilience Facility (RRF)

Ugo LIBERATORE, Head of "Reporting and control" Unit of the General Inspectorate for NRRP at the Italian Ministry of Economy and Finance, RGS-State General Accounting

09:30 REGISTRATION AND OPENING OF THE MEETING

Luisa REGIMENTI, Personal Councillor, Local Police, Local Authorities, Urban Security Lazio Region
Moderator: **Vanni RESTA**, Euro-designer, Master's in European Project Management and European Professions and Master's in European Project Management for Public Administrations and International Organizations Lecturer, Professor of Social Design at the Coris Department Sapienza University of Rome, President of the Manlio Resta Foundation

10:30 University training offer dedicated to the professionals in the field of European Funds. The hypothesis of an organisational model of "specialist training" that could also be used by the universities of Greece, Finland and Belgium. Investigatory powers and procedural safeguards: Improving legislative framework through a comparison with other national and EU authorities

University of West Attica-Greece
University of UC Louvain-Belgium, **Nicolas DE SADELEER**

11:00 COFFEE BREAK

12:15 University training offer dedicated to professionals in the European Funds sector. The hypothesis of an organizational model of "specialist training" that could also be used by other Italian universities

University of Sassari, **Alessio TOLA**
University of L'Aquila, **Antonio CAPUTO**

11:30 Protection of the EU's financial interests: national law on cooperation with OLAF during On - The Spot Checks (OTSC) and EPPD. State of play of national antifraud strategies (NAFS) in Greece, Finland and Belgium AFCOS competences

Greece AFCOS, **Dimosthenis AVARKIOTIS**
Finland AFCOS, **Toni TIALA**
Belgium AFCOS, **Christian BOURLET**

13:00 LIGHT LUNCH (hosted by SAPIENZA UNIVERSITY OF ROME)

14:30 OPEN FLOOR DISCUSSION: Contributions for the development of the European Anti-Fraud Observatory on Monitoring the correct and efficient use of European Funds in micro territorial systems. Analysis of the role that European and national institutions could play in the Observatory (TASK FORCE)

Maria Felice AREZZO, Professor of Economic Statistics at the Department of Methods, Models for Economics, Territory and Finance, Sapienza University of Rome

15:20 Guardia di Finanza: Italian economic and financial police force in the fight against EU fraud

Andrea PECORARI, General of the Guardia di Finanza, Commandeer of the Investigative Unit of the Special Nucleus of Public Expenditure and Repression of Community Fraud

15:45 Direct Funds: the management of the European Union budget and the implementation of the financial framework (funding in the MFF 2021-2027, including Horizon Europe, and Next Generation EU)

Serena BORGNA, Head of Institutional Department at APRE - Agency for the Promotion of European Research

16:05 Indirect Funds: case studies and best practices in micro territorial systems. Types of fraud and use of the "Irregularities Management System - IMS"

Agnese GNESSI, Manager of the Control Systems Area of the Economic Development, Productive Activities, Research Directorate of Lazio Region
Roberta LACAVA, Technical Assistance to the ADG

16:30 Regulatory and monitoring activities in the areas of anti-corruption, transparency, public employees' integrity, whistleblowing and public procurement with the aim to prevent corruption in the public sector and avert the waste of public resources

Luca FORTELEONI, Councillor of the Italian National Anti-corruption Authority (ANAC)

16:55 **Overcoming gaps in knowledge and practice of anti-corruption and anti-fraud by building on international and EU AML best practices**

Valerio VALLEFUOCO, External expert in anti-money laundering and anti-corruption and compliance for the Italian National Order of Chartered Accountants and Accounting Experts (CNDCEC)

17:15 **Use of integrated and cooperative IT tools capable of combining heterogeneous data coming from different information systems, such as the data warehouse, the data mart, big data and the data-driven approach (activated within the 'ReGIS' information system, 'Arachne' and 'Integrated Anti-Fraud Platform - PIAF')**

Andrea MINTO, representative of the University of Venice "Ca' Foscari"

17:40 **Contributions for the development of European Anti-Fraud Observatory on Monitoring the correct and efficient use of European Funds in micro territorial systems**

Andrea MINTO, representative of the University of Venice "Ca' Foscari"

18:00 **Q&A. CONCLUDING REMARKS**

24 NOVEMBER 2023

09:00 **REGISTRATION AND OPENING OF THE MEETING**

Moderator: **Vanni RESTA**, Euro-designer, Master's in European Project Management and European Professions and Master's in European Project Management for Public Administrations and International Organizations Lecturer, Professor of Social Design at the Coris Department Sapienza University of Rome, President of the Manlio Resta Foundation

09:30 **LABORATORY ACTIVITIES IN BREAK-OUT SESSIONS**

Topics:

- 1) Knowledge vs. information: Knowledge is a high-value form of information that is ready to apply to decisions and actions, [and that] knowledge derives from information as information derives from data. The map allows to extract knowledge with a bottom up approach using the actors of the territorial microsystems as the source of knowledge.
- 2) Drafting the knowledge map of pilot research study on preventing fraud in micro territorial systems.
- 3) Sharing of ideas for the implementation of the European Anti- Fraud Observatory.
- 4) Facilitated discussion among workshop participants focusing on key questions. What are the benefits of knowledge mapping in the fight against fraud (how to build a 'knowledge map'; best practices and examples of finding knowledge using a 'knowledge map')

Moderator: **Cruciano CRUCIANI**, Italian Anti-fraud coordination service (AFCOS)

Vanni RESTA, Euro-designer, Master's in European Project Management and European Professions and Master's in European Project Management for Public Administrations and International Organizations Lecturer, Professor of Social Design at the Coris Department Sapienza University of Rome, President of the Manlio Resta Foundation

12:00 **Q&A. CONCLUDING REMARKS**



Scuola Grande San Giovanni Evangelista di Venezia

2ND WORKSHOP **VENICE**

2ND WORKSHOP OF THE PROJECT "101101784 — 2022-IT-FRED2"

Fraud Repression through Education2

«MAPPING KNOWLEDGE IN THE FIGHT AGAINST FRAUD»

Venice, 19 February 2024

Scuola Grande San Giovanni Evangelista di Venezia
Sala Albergo Sestiere San Polo 2454

Venice, 20 February 2024

Comando Regionale Veneto della Guardia di Finanza
Sala videoconferenze - Caserma Piave di Venezia
Palazzo Corner-Mocenigo, San Polo 2128/a

19 FEBRUARY 2024

10:00 REGISTRATION AND OPENING OF THE MEETING

10:15 INSTITUTIONAL GREETINGS

Rosanna CONTE, Member of the European Parliament
Fabrizio D'ASCENZO, Extraordinary Commissioner of the Italian National Institute for Insurance against Accidents at Work (INAIL)

Riccardo RAPANOTTI, Division General of the Guardia di Finanza, Veneto Regional Commander

Alberto PASTORE, Deputy Rector for Placement, Fundraising, Entrepreneurship and Start-up, Director of the Department of Management, Sapienza University of Rome

Luca ZAIA, President of Veneto Region (Intervention by reading of letter)

11:15 FRED2 - Fraud Repression through Education 2. Capacity Building and Networking Program Guidelines. Presentation of the conclusions of the 1st workshop and state of play of the work in progress

Cruciano CRUCIANI, Coordinator of the Technical Secretariat of the Italian Anti-fraud coordination service (AFCOS) at Presidency of the Council of Ministers, Department for European Affairs

Vanni RESTA, Euro-designer, Master's in European Project Management and European Professions and Master's in European Project Management for Public Administrations and International Organizations Lecturer, Professor of Social Design at the Coris Department Sapienza University of Rome, President of the Manlio Resta Foundation

11:50 The FRED2 Mixed methodological training and learning path

Vanni RESTA, Euro-designer, Master's in European Project Management and European Professions and Master's in European Project Management for Public Administrations and International Organizations Lecturer, Professor of Social Design at the Coris Department Sapienza University of Rome, President of the Manlio Resta Foundation

12:30 Contributions for the development of the "European Anti-Fraud Observatory" on Monitoring the correct and efficient use of European Funds in micro territorial systems

Bernardino QUATTROCIOCCHI, Professor from the Department of Management, Sapienza University of Rome
Manlio Resta Foundation

13:10 A statistical approach to the Greek AFCOS CMS (Compliance management system). Transforming innovation into knowledge

Dimosthenis AVARKIOTIS, Head of the Greek AFCOS Unit
Konstantinos PAVLIKIANIS, AFCOS executive

11:00 Introduction to project

Andrea ROCCHI, Director of the Master in Euro-planning for PPAAAs and OOILs, Director of the ImpreSapiens Research Centre, Professor at the Department of Communication and Social Research of Sapienza University of Rome

11:30 Follow-up of 'AFCOS 2022 annual reports' and development of National Anti-Fraud Strategy

Cruciano CRUCIANI, Coordinator of the Technical Secretariat of the Italian AFCOS

12:10 Contributions for the development of "European Anti-Fraud Observatory" on Monitoring the correct and efficient use of European Funds in micro territorial systems: presentation of the 'Task Force' and sharing of documents needed for data analysis

Maria Felice AREZZO, Professor of Economic Statistics from the Department of Methods, Models for Economics, Territory and Finance, Sapienza University of Rome

12:50 Performance measurement related to EU projects

Francesca IANDOLO, Professor from the Department of Management of Sapienza University of Rome

13:00 LIGHT LUNCH

14:30 **The implementation of NRRP project in particular sectors**

Giorgio CENTURELLI, Director of the General Directorate for Financial Management, Monitoring, Reporting and Control of the Ministry of Environment and Energy Security (National Recovery and Resilience Plan - NRRP measures)

14:50 **Criminal, Law and Administrative Protection of the Financial Interests of the EU. The activity of the prosecutor's office in the fight against fraud against European funds. Regulations and examples of good practices**

Emma RIZZATO, European Delegated Prosecutor (EDP) in Italy

15:10 **Use of integrated and cooperative IT tools capable of combining heterogeneous data from different information systems such as the data warehouse and data mart activated within the ReGIS unitary system and the Arachne IT System anti-fraud information system provided by the European Commission**

Ugo LIBERATORE, General Inspectorate for the NRRP of the Ministry of Economy and Finance, State General Accounting Department

15:50 COFFEE BREAK

16:15 **OPEN FLOOR DISCUSSION**

European Anti-Fraud Observatory on monitoring the correct and efficient use of EU funds:

- 1) **Knowledge vs. information. Knowledge is a high-value form of information that is ready to apply to decisions and actions, [and that] knowledge derives from information as information derives from data. The map allows to extract knowledge with a bottom up approach using the actors of the territorial microsystems as the source of knowledge.**
- 2) **Drafting the knowledge map of pilot research study on preventing fraud in micro territorial systems.**

Moderators: **Maria Felice AREZZO**, Professor of Economic Statistics Department of Methods, Models for Economics, Territory and Finance, Sapienza University of Rome

Vanni RESTA, Euro-designer, Professor at the Communication and Social Research Department, Sapienza University of Rome

Francesco BELLINI, Euro-designer, Professor at the Management Department, Sapienza University of Rome

Eleonora COVA, PhD Student, FRED2 Task Manager, Sapienza University of Rome

Maria Virginia SIROLLI, PhD Student, FRED2 Task manager, Sapienza University of Rome

18:00 **CLOSING OF THE MEETING**

20 FEBRUARY 2024

**10:00 REGISTRATION AND
OPENING OF THE MEETING**

10:15 INSTITUTIONAL GREETINGS

10:45 The activity of the “Guardia di Finanza” in the fight against fraud affecting the financial interests of the EU: mapping case studies (best/worst practices of European funds management) in micro-territorial systems

Fabio DAMETTO, Head of the Economic and Financial Police Unit of the Guardia di Finanza of Venice

10:30 Welcome and introduction to the programme

Andrea ROCCHI, Director of the Master in Euro-planning for PPAAs and OOIs, Director of the ImpreSapiens Research Centre, Professor at the Department of Communication and Social Research of Sapienza University of Rome
Eleonora COVA, PhD Student, FRED2 Task Manager, Sapienza University of Rome
Maria Virginia SIROLLI, PhD Student, FRED2 Task manager, Sapienza University of Rome

11:25 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, Italian Anti-fraud coordination service (AFCOS) at Presidency of the Council of Ministers, Department for European Affairs

11:05 Guardia di Finanza: Italian economic and financial police force in the fight against EU fraud and the ‘checklist’ for verifying milestones/targets in the management of NRRP measures

Andrea PECORARI, Colonel of the Guardia di Finanza, Commander of the Investigative Unit of the Special Nucleus of Public Expenditure and Repression of Community Fraud

11:45 COFFEE BREAK

12:05 Anti-corruption compliance in the business sector in the protection of European funds

Eduard IVANOV, Representative of the International Anti-Corruption Academy (IACA)

12:25 Italian Anti-money laundering system and the role of the Financial Intelligence Unit (FIU): reports of suspicious transactions relating to the implementation of projects co-financed with European funds and with NRRP resources

Walter NEGRINI, Deputy Head of Suspicious Transactions Department within the Italian Financial Intelligence Unit (UIF) within the Bank of Italy

12:45 Frauds in the common agricultural policy sector

Francesco LO GERFO, Seconded National Expert Magistrate at European Anti-Fraud Office (OLAF)

13:05 University training offer dedicated to professionals in the field of European Funds: hypothesis of organisational model of ‘specialised training’ aimed at permanent dialogue and joint communication initiatives on anti-fraud issues

Antonio CAPUTO, Representative of University of L’Aquila

13:25 CLOSING OF THE MEETING



Investment and financial concept

3RD WORKSHOP **ONLINE**

3RD WORKSHOP OF THE PROJECT "101101784 — 2022-IT-FRED2"

Fraud Repression through Education2

«NEXT GENERATION EU: ITS FINANCIAL SOURCES AND FRAUD RISKS IN ITS IMPLEMENTATION»

Rome, 15 March 2024

Online

09:30 **REGISTRATION AND
OPENING OF THE MEETING**

10:00 **INSTITUTIONAL GREETINGS**

10:15 **Introduction to project**

Francesca Iandolo, Professor from the Department of Management of Sapienza University of Rome

10:45 **Next Generation EU overview: its development and its financial sources**

Francesco Bellini, Euro-designer, Professor at the Management Department, Sapienza University of Rome

11:30 **COFFEE BREAK**

11:45 **Reporting on NEXT EU projects**

Giorgio Centurelli, Director of the General Directorate for Financial Management, Monitoring, Reporting and Control of the Ministry of Environment and Energy Security (National Recovery and Resilience Plan - NRRP measures)

12:15 **Main fraud risk indicators in the Italian's NRRP (National Recovery and Resilience Plan)**

Cruciano Cruciani, Coordinator of the Technical Secretariat of the Italian AFCOS

12:45 **LUNCH BREAK**

14:00 **Focus on NRRP and its comparison with other European Recovery Plans**

Vanni RESTA, Euro-designer, Professor at the Communication and Social Research Department, Sapienza University of Rome

15:45 **COFFEE BREAK**

16:00 **Next Generation EU: a statistical perspective**

Maria Felice Arezzo, Professor of Economic Statistics Department of Methods, Models for Economics, Territory and Finance, Sapienza University of Rome

17:00 **CLOSING OF THE MEETING**



Digital Data Network Connections

4TH WORKSHOP **ONLINE**

4TH WORKSHOP OF THE PROJECT "101101784 — 2022-IT-FRED2"

Fraud Repression through EDucation2

**«DATA DRIVEN APPROACH AND ITS USE IN CONTRASTING
THE EUROPEAN FUNDS FRAUD PHENOMENON»**

Rome, 27 June 2024

Online

09:30 REGISTRATION AND OPENING OF THE MEETING

Moderator: **Maria Felice AREZZO**, Prof. of Statistics, Sapienza University of Rome, Italy; Coordinator of FRED2project

10:00 INSTITUTIONAL GREETINGS

Alberto PASTORE, Director of the Master in Euro-planning for PPAAAs and OOILs, Director of the Department of Management of Sapienza University of Rome, Italy
Mario CALABRESE, Director of the research center Impresapiens, Sapienza University of Rome
Cruciano CRUCIANI, Colonel of Guardia di Finanza, Coordinator of the Technical Secretariat, Italian AFCOS
Antonio TUCCILLO, President of the Fondazione Nazionale Commercialisti Ricerca

10:15 Indicators of fraud - A preliminary taxonomy

Francesca IANDOLO, Professor from the Department of Management of Sapienza University of Rome, Italy

10:45 Detecting frauds through statistics and machine learning: an overview of supervised and unsupervised algorithms

Domenico VITALE, Professor of Statistics from the Department of Methods, Models for Economics, Territory and Finance of Sapienza University of Rome, Italy

11:30 From unstructured data to struc- tured data: how artificial intelligence can help to define reliable risk indicators

Silvio GERLI, Adjunct professor of Statistics at the Department of Computer Science, Systems and Communication of University of Milano Bicocca, Italy; CEO of Sintex srl

11:15 COFFEE BREAK

12:00 Robust correspondence analysis of the detection of distortions in interna- tional trade

Marco RIANI, Prof. of Statistics from the Department of Economics and Management Division of Statistics and Computing, University of Parma, Italy. Director Interdepartmental Centre Ro.S.A

12:30 An overview of the economic approach to deviant (non-compliant) behaviour in economics

Raffaella COPPIER, Prof. of Economics from the Department of Economics of University of Macerata, Italy

13:00 LUNCH BREAK

14:30 The potential of Benford's law to derive disaggregated tax evasion indices for Italy

Luisa SCACCIA, Prof. of Statistics from the Department of Economics of University of Macerata, Italy

15:00 Innovative methods for predicting frauds

Ivan PASTOR SANZ, Prof. of Risk Management in Banking and Finance, University of Valladolid

15:30 COFFEE BREAK

15:45 The efficient use of NextGeneration EU Funds: A research of the Eumodnext EU group project

Óscar LÓPEZ DE FORONDA, Prof of Corporate Finance from Department of Economics and Business Management, University of Burgos

16:15 How to combat risk of fraud and irregularities in EU funding using advanced technologies

Nena DOKUZOV, coordinator of the Strategy of digital transformation of economy at the Ministry of the Economy, Tourism and Sport in Slovenia

16:45 CLOSING OF THE MEETING



Maria Felice Arezzo, Androniki Kavoura, Vanni Resta and Sofia Asonitou

5TH WS STUDY VISIT **ATHENS**

1ST STUDY VISIT OF THE PROJECT "101101784 — 2022-IT-FRED2"

Fraud Repression through Education2

«SINERGIES OF EDUCATION AND AFCOS AGAINST FRAUD»

Athens, 5 July 2024

Room 5, First Floor, Campus 2,
250 Petrou Ralli and Thivon, Aigaleo

10:00 INSTITUTIONAL GREETINGS

Petros KALANTONIS, Prof., Vice Rector, Research, Innovation and Life Long Learning, University of West Attica, Greece
Vanni RESTA, Euro Designer, President of the Manlio Resta Foundation and Sapienza University of Rome
Mario CALABRESE, Director of Impresapiens research Centre, Sapienza University of Rome

10:15 Risk Management in Public Sector

Petros KALANTONIS, Prof., Vice Rector, Research, Innovation and Life Long Learning, University of West Attica, Greece

10:35 Educating tomorrow's citizens (and scientists) for a fraud-free European society

Sofia ASONITOU, Assoc. Prof., Department of Business Administration, University of West Attica, UNIWA, Greece

10:55 Internal Audit in Greek Universities

Aggelia XANTHOPOULOU, Adj. Lecturer, University of West Attica

11:15 Peculiarities of the 2024 call for proposal of the EU Anti-fraud Programme (EUAf): an analysis of the call fiche

Vanni RESTA, Euro Designer, President of the Manlio Resta Foundation and Sapienza University of Rome

11:35 Legal & Quality Assurance processes against fraudulent activities: The case of University of Seychelles

Diana ITHIER, Director of Quality Assurance, University of Seychelles and **Emmanuella SIMEON**, Director of Legal & Compliance, Member Association of Chartered Certified Accountants, University of Seychelles

12:00 INSIGHTFUL TALKS FROM THE ORGANISATIONS' PERSPECTIVES

12:10 Contributing in the protection of EU budget and Greek AFCOS role in the Greek public administration

Athanasios Sakellariou, Representative & executive of the Greek AFCOS

12:30 DISCUSSION, QUESTIONS AND ANSWERS AMONG THE GROUP AND PARTICIPANTS OPEN FLOOR DISCUSSION AND NETWORKING

09:30 REGISTRATION AND COFFEE

Moderator: **Androniki KAVOURA**, Prof., University of West Attica, Greece

10:15 INSIGHTFUL TALKS FROM THE UNIVERSITIES' PERSPECTIVES

10:25 A first view on a data driven approach to tackle frauds: Italy as a case study

Maria Felice AREZZO, Prof. of Statistics, Department of Methods, Models for Economics, Territory and Finance, Sapienza University of Rome, Italy. Coordinator of FRED2 project

10:45 Integrity Counsel and Mediation: boundaries and challenges

Fotios SPYROPOULOS, Ass. Professor of Criminal Law - Faculty of Law - PHILIPS UNIVERSITY, Cyprus

11:05 Future Perspectives in Internal Audit

Dimitrios CHARAMIS, Ass. Professor, University of West Attica, Greece

11:25 Educational Challenges in a Transforming World against Fraud Activities

Mariana SOKOL, Prof., Institute of Modern Languages, University of Rzeszow, Poland

11:45 DISCUSSION, QUESTIONS AND ANSWERS AMONG THE GROUP AND PARTICIPANTS OPEN FLOOR DISCUSSION AND NETWORKING

12:00 Greek AFCOS involvement in protecting EU budget and its crucial role in the Greek public administration

Konstantinos PAVLIKIANIS, Prof., Institute of Modern Languages, University of Rzeszow, Poland

12:20 The implementation of the Commission's Recommendations on the protection of the EU budget

Cruciano Cruciani, Coordinator of the Technical Secretariat of the Italian AFCOS

12:45 LIGHT LUNCH

13:30 FINAL REMARKS AND CLOSING OF THE WORKSHOP



Cruciano Cruciani, Maria Felice Arezzo, Kirsi-Maria Halonen and Toni Tiala

6TH WS STUDY VISIT **HELSINKI**

2ND STUDY VISIT OF THE PROJECT "101101784 — 2022-IT-FRED2"

Fraud Repression through Education2

«TACKLING FRAUD AND CORRUPTION WITH COOPERATION AND TRANSPARENCY»

Helsinki, 31 October 2024

Eurooppasali, Malminkatu 16

09:30 OPENING OF THE WORKSHOP INSTITUTIONAL GREETINGS

Rosa BALLARDINI, Prof. of Intellectual Property Law and Vice Dean, University of Lapland, Finland
Vanni RESTA, Euro-designer, Professor at the Management Department, Sapienza University of Rome
Corruption and Fraud in Finland: Auditor's view
Sami YLÄOUTINEN, Auditor General, National Audit Office of Finland

10:45 Public procurement and bid rigging screening for traces in data

Antti NORKELA, Project Manager, Finnish Competition and Consumer Authority

12:00 LUNCH BREAK

13:45 The emergence of cyber enabled fraud in Finland

Lotta JÄRVINEN, Legal officer, Financial Intelligence Unit Finland

15:00 Investigating fraud and corruption in journalism

Jarno LISKI, Investigative reporter, Helsingin Sanomat

09:15 REGISTRATION AND COFFEE

Moderators: **Kirsi-Maria HALONEN**, Law Professor, University of Lapland, Finland
Toni TIALA, Ministerial Adviser, AFCOS Finland, Ministry of Finance

10:00 Anti-corruption work and risk areas of corruptions in Finland

Venla MÄNTYSALO, Senior Specialist, Ministry of Justice

11:15 Anti-fraud measures in implementation of the Recovery and Resilience Facility

Jussi KIVIKOSKI, Senior Director, Innovation Funding Agency Business Finland

13:00 EU Structural and Investment Funds in Finland

Petra METSÄLÄ, Senior Ministerial Adviser, Ministry of Economic Affairs and Employment

14:30 Tax crime in Finland

Salla AUTIO, Senior Advisor, Finnish Tax Administration

15:30 Conclusion and closing of the workshop

Kirsi-Maria HALONEN, Law Professor, University of Lapland, Finland



Cyber Security System

7TH WORKSHOP **ONLINE**

5TH WORKSHOP OF THE PROJECT “101101784 — 2022-IT-FRED2”

Fraud Repression through EDucation2

«INTERNAL CONTROLS AGAINST FRAUDS: SOME CASE STUDIES»

Rome, 11 December 2024

Online

09:45 REGISTRATION AND OPENING OF THE MEETING

Moderator: **Maria Felice AREZZO**, Prof. of Statistics, Sapienza University of Rome, Italy; Coordinator of FRED2project

10:00 INSTITUTIONAL GREETINGS

Donatella STRANGIO, Head of the MEMOTEF Department, Sapienza University of Rome
Francesca IANDOLO, Centro di Ricerca Impresapiens, Sapienza University of Rome

10:15 Toward a decision support system for fraud detection: FRED2 pilot study

Maria Felice AREZZO, SProf. of Statistics, Sapienza University of Rome, Italy; Coordinator of FRED2project

10:45 Fraud prevention policy in EU funds: launch of "Isyde" project of the Ministry of the Environment and Energy Security

Giorgio Centurelli, Director of the General Directorate for Financial Management, Monitoring, Reporting and Control of the Ministry of Environment and Energy Security (National Recovery and Resilience Plan - NRRP measures)

11:15 COFFEE BREAK

11:30 Data-Driven Approaches to Detecting Cartels in Public Procurement

Aapo AALTIO, Economist, Finnish Competition and Consumer Authority (KKV), Helsinki, Finland

12:00 Trials and Errors: Limitations of Anti-Corruption and Rule-of-Law Policies in the Context of Systemic Corruption — The Case of Hungary

Jozsef Peter MARTIN, Executive Director, Transparency International, Hungary

12:30 Complex networks for frauds and corruption

Roy CERQUETI, Prof. of Statistics, Department of Socio Economic Sciences, Sapienza University of Rome, Italy

13:00 LUNCH BREAK

14:30 EU Fraud Risk Profile Analysis: results of the FRED2 Survey on Italian Certified Public Accountants ("Commercialisti") carried out in 2024

Tommaso DI NARDO, Fondazione Nazionale Commercialisti Ricerca, Head of the Research unit in Economics and Statistics

15:00 Interactive risk assessment tools developed by Transparency International Hungary

Judit ZEISLER, Economist, Transparency International, Hungary

15:30 CLOSING OF THE MEETING



EmDee, "Belgique - Louvain-la-Neuve - Place Montesquieu - Collège Thomas More"
https://commons.wikimedia.org/wiki/File:Belgique_-_Louvain-la-Neuve_-_Place_Montesquieu_-_Coll%C3%A8ge_Thomas_More_-_04.jpg

8TH WS STUDY VISIT **LOUVAIN**

3RD STUDY VISIT OF THE PROJECT "101101784 — 2022-IT-FRED2"

Fraud Repression through Education2

«FRAUD REPRESSION AND SAFEGUARD OF EU FINANCIAL INTERESTS: SELECTED EU AND BELGIAN ISSUES»

Louvain-la-Neuve, 12 February 2025

UCLouvain, Collège Thomas More, Place Montesquieu,
2 Salle Jean Dabin

Hybrid

10:30 **REGISTRATION AND OPEN COFFEE**

11:00 **INSTITUTIONAL GREETINGS**

Maria Felice AREZZO, Prof. of Statistics, Sapienza University of Rome, Italy; Coordinator of FRED2 project
Edoardo TRAVERSA, Dean of the Faculty of Law and Criminology, UC Louvain

11:15 - 12:00 **Fraud repression in the area of customs**

Valerian FABRY, University of Liège
Diego MODONESI, OLAF, European Commission

12:00 - 12:45 **Fraud repression in the of Value-Added Tax**

Emanuele CECI, UC Louvain and Member of the Brussels Bar

13:00 **LIGHT LUNCH**

14:00 - 14:30 **Monitoring and control of EU funded projects and initiatives outside the European Union**

Frédéric VAN DEN BERGHE, DG International Partnerships, European Commission

14:30 - 15:00 **Control and monitoring of NextGenEU funds: comparative experiences**

Edoardo TRAVERSA, UC Louvain
Elena MASSEGLIA, UCLouvain and Regione Autonoma Valle d'Aosta, Italy (online)

15:00 **CONCLUDING REMARKS AND CLOSING OF THE MEETING**



EmDee, "Belgique_-_Bruxelles_-_Rond-Point_Schuman_11-14"

https://commons.wikimedia.org/wiki/File:Belgique_-_Bruxelles_-_Rond-Point_Schuman_11-14.jpg

9TH WORKSHOP **BRUXELLES**

7TH WORKSHOP OF THE PROJECT "101101784 — 2022-IT-FRED2"

Fraud Repression through Education2

«STRATEGIC FORESIGHT AND RISK ASSESSMENT: ENHANCING PROACTIVE FRAUD DETECTION IN EU FUNDS MANAGEMENT»

Bruxelles, 13 February 2025

Regione Lazio
Rond-Point Schuman 14 8th floor

Hybrid

09:30 REGISTRATION AND OPENING OF THE MEETING

Moderator: **Maria Felice AREZZO**, Prof. of Statistics, Impresapiens Research Centre, Sapienza University of Rome, Italy; Coordinator of FRED2 project

10:00 INSTITUTIONAL GREETINGS

Roberta PASCOLINI, Lazio Region Brussels Office Representative

Theresa ZAHRA, OLAF (European Anti-Fraud Office), European Commission

Andrea ROCCHI, President of the Italian National Council of Agricultural Research (CREA)

Francesca IANDOLO, Professor of Management, Impresapiens Research Centre, Sapienza University of Rome

10:30 Thinking of a future for FRED2 project in the domain of EU Agricultural Policy (CAP) and Fraud Prevention Mechanisms

Vanni RESTA, Euro-designer, Lecturer in the European Project Management Masters, President of the Manlio Resta Foundation

10:50 Digital Transformation and AI in Fraud Detection: Challenges and Opportunities

Francesco BELLINI, Researcher, Department of Management, Sapienza University

11:10 COFFEE BREAK

11:40 The impact of artificial intelligence in the fight against fraud

Cruciano CRUCIANI, Coordinator of the Technical Secretariat of the Italian Anti-fraud coordination service (AFCOS)

12:00 The potential of Benford's Law for detecting tax fraud at the firm level in Italy

Luisa SCACCIA, Prof. of Statistics, University of Macerata

12:20 A proactive risk-based approach to fraud detection and prevention

Andrea COVINO, AI Services and Data Science, SAS

12:40 Co-Production as a Key Driver in Capacity-Building Processes

Eleonora COVA, Work and Organization Psychology, PhD Student Sapienza University

13:00 LUNCH BREAK

14:30 Anti-fraud strategy: Digital Skills. Scenarios And Perspectives

Laura CARBONE, University of L'Aquila and Guardia di Finanza

14:10 Anti-fraud strategy: building skills in the service of legality

Antonio CAPUTO, University of L'Aquila and Guardia di Finanza

14:50 CONCLUSION AND CLOSING OF THE WORKSHOP

Maria Felice AREZZO, Sapienza University of Rome, Italy; Coordinator of FRED2 project

MINISTER TOMMASO FOTI



TOMMASO FOTI

*Minister for European Affairs,
NRRP and Cohesion Policy*

The Committee to Combat Fraud against the European Union (COLAF), which I have the privilege of chairing, was established by law in 1992 and, therefore, for more than 30 years has been the Government's 'instrument' for the elaboration and development of the National Strategy on the fight against irregularities and fraud against the European Union budget and to ensure cooperation and coordination between all national administrations with various functions in this area, as well as between them and the competent Commission services.

COLAF, within the framework of its strategic guidelines that envisage, among other things, the widespread dissemination of the Italian anti-fraud model as a valid and effective example for the implementation and harmonisation, in Europe, of activities in this field, has for some time been taking part in projects and partnership actions in cooperation with national and foreign institutions, aimed at exchanging experiences and best practices in the protection of the EU's financial interests and which may have, in the short and long term, undoubted and positive repercussions in the overall framework of national and EU budget protection.

This is the context of the remarkable European project initiative called 'Fraud Repression through Education - FRED2', developed in institutional collaboration between the Guardia di Finanza's Nucleo per la repressione delle frodi nei confronti dell'Unione Europea, in its capacity as COLAF Technical Secretariat, operating at the Department for European Affairs of the Presidency of the Council of Ministers and the 'Sapienza' University of Rome.

The project is a virtuous example of a high level of inter-institutional cooperation, mainly oriented towards the development of an experiential path of collaboration between academics, law enforcement agencies, AFCOS and practitioners, aimed at implementing innovative approaches that can improve the identification of new fraud risks and the comparison of control strategies in the area of public, national and European budget support, with a special focus on the new challenges posed by the context of the new multiannual financial framework and the new adopted instruments, such as the Recovery and Resilience Facility. The final study drawn up at the end of the project constitutes an important tool at national and European level for the prevention of potential fraud and in the particular area of digitisation.

The digitisation of the fight against fraud is, in fact, a fundamental and central aspect on which much focus is needed at EU and national level, as also indicated in the European Commission's latest 'Annual Report on the Protection of the EU's Financial Interests and the Fight against Fraud' (the so-called PIF Report), in which a specific Recommendation on the subject is addressed to the Member States. Fully in line with this objective, COLAF has put in place targeted initiatives for the progressive and constant digitisation of the fight against fraud and other offences against the EU budget.

The legislative context has also been characterised by recent, diverse measures in this area, such as the strengthening of national cybersecurity and a new regulation of cyber-crimes, provided for in Law No. 90 of 28 June 2024, as well as a bill containing provisions and delegation to the government on artificial intelligence, which is currently before Parliament.

The outlook for the coming years is to further strengthen current activities by enhancing risk analysis, including through the use of artificial intelligence (AI) and machine learning techniques.

Among the most important objectives achieved by the project during its two-year course, I would like to emphasise:

- The pilot research study, a consequence of the concepts developed during the meetings held during FRED2, which introduces a 'Decision Support System (DSS)' designed to help detect and predict fraudulent behaviour through the use of advanced analytical methods for data processing (Anomaly Detection Algorithms) and which will represent a further tool in the Italian anti-fraud framework, to protect the timely allocation of European funds and PNRR resources;
- The establishment of the permanent European Fraud Observatory, which is part of the broader framework of knowledge sharing and the development of preventive strategies for the detection of fraud in EU expenditure and is in line with the process of strengthening anti-fraud governance to protect the financial interests of the European Union, another issue mentioned in the Commission's Recommendations in the PIF Report.

In a context of wide-ranging and sensitive political-economic confrontations at global and domestic level, the evolution of the macroeconomic framework and the pressing geopolitical emergencies call for a timely response to the challenges on the economic front and the management of European funds, with particular regard to the resources of the NRP. Consistent with the commitments made at European level, an increasingly careful use of European resources and the consequent choices on the priorities to be achieved, in line with political and economic needs, in order to provide adequate responses to the just and diverse demands of citizens, families and businesses.

In this perspective, the competences of the COLAF, recently enlarged by the provisions dictated by Article 3 of Decree-Law No. 19 of 2 March 2024, constitute a fundamental instrument of protection, in the interest of the community and of individuals, against the fraudulent diversion of European resources intended for the provision of efficient public services or unlawful enrichment perpetrated to the detriment of the European budget.

"IMPRESAPIENS RESEARCH CENTER" **MARIO CALABRESE**



MARIO CALABRESE

*Director of the research center
Impresapiens, Sapienza
University of Rome*

The ImpreSapiens Research Center, founded in 2009, has the mission of promoting innovative processes and business innovation strategies applicable to public and private companies, thus contributing to the creation of an innovation-friendly ecosystem. The center also supports companies in the processes of re-engineering and organizational development, training, occupational safety and analysis of business and employment dynamics.

ImpreSapiens is an interfaculty and interdepartmental research center promoted by the Faculty of Economics and the Faculty of Political Science of the Sapienza University of Rome, with contributions from four departments:

- Communication and Social Research (CORIS);
- Business Law and Economics (DEAP);
- Management Sciences;
- Methods and Models for Economics, Territory and Finance (MEMOTEF).

Among its main activities, the Center promotes forms of collaboration with companies, universities, institutions and public and private entities, encouraging the joint implementation of projects aimed at socio-economic development and innovation.

On May 22nd, ImpreSapiens, in collaboration with the Faculty of Economics of the Sapienza University of Rome, inaugurated the Business Innovation Hub (BIH): a physical and virtual space designed as an incubator for future entrepreneurs, with the aim of supporting the birth and development of innovative start-ups. The BIH provides a highly skilled environment, offering access to mentoring, training and networking programs with industry experts. Looking to the future, the BIH is initiating strategic collaborations with key institutional and corporate partners.

Through initiatives such as the BIH Challenge 2023 and the Innovation Award 2023, ImpreSapiens has initiated a cycle of regular activities aimed at stimulating and supporting emerging entrepreneurship. Informational and promotional events are also planned on a monthly basis to provide strategic resources and networking opportunities for all stakeholders involved in entrepreneurial innovation. All initiatives can be found in the dedicated section of the ImpreSapiens website and through related social channels.

"PILOT"

MARIA FELICE AREZZO



MARIA FELICE AREZZO

Project coordinator, Professor of Economic Statistics Department of Methods, Models for Economics, Territory and Finance, Sapienza University of Rome

The issue of fraud and corruption in the management of financial resources, particularly those allocated by the European Union (EU), poses significant challenges to the maintenance of transparency and accountability in public and private institutions. The FRED2 project—*Fraud Repression through Education2*—addresses these pressing issues through a data-driven approach to combating fraud in EU fund management. This initiative integrates theoretical frameworks with practical applications, thereby offering valuable insights into the realm of fraud prevention and detection, the significance of identifying fraud indicators, and the development of predictive tools for future applications.

Within the context of EU funds, fraud typically manifests as deliberate deceit aimed at misappropriating resources intended for public benefit. The FRED2 project underscores the critical necessity for robust systems to identify and manage fraud risks effectively. These systems are not merely a means of safeguarding the integrity of EU funds; they are also instrumental in ensuring that financial resources reach their intended beneficiaries without any form of compromise.

The added value of projects like FRED2 is to bring together institutions like AFCOS and academia to meet in a common ground where to share their respective expertise and knowledge. The pilot is the result of this challenging process. It is the expression of almost 20 months of meetings (workshops, study visits, informal meetings) where the task force exchanged ideas and experiences. The pilot has the aim to go a step further its initial goal that is to create the map of concepts for detecting and predicting behaviour and risk profiles; the pilot was designed to be the initial core of a decision support system useful for institutions in the first row in the fight against fraud.

Decision Support System (DSS) is a decision-making tool where data, models, and software are used in combination with individuals to generate efficient solutions. It combines numerous data inputs and offers methodological approaches to evaluation, modelling

and display of the information to facilitate decision-making. DSS cannot work human decision alongside. Their scope is to elaborate a vast amount of data, possibly of heterogeneous nature, to identify few patterns that can be suspicious and that should be validated by human experience, knowledge and competences.

The purpose of a DSS is to collect, analyse and synthesize data to extract relevant information possibly summarized in reports that an organization can use to assist in its decision-making process.

In Figure 1 there is a summary of this preliminary DSS. In the first step, it is necessary to decide on the unit of analysis (e.g. the funded project or the submitted project) and the relevant information to be collected. The selection of the information to be collected is arguably the most critical stage, as only relevant information should be selected. In the current era of high-capacity computing, there is a temptation to collect as much information as possible. However, this approach is not only inefficient, but also costly in terms of both financial resources and time, as it necessitates the collection and storage of the information. Additionally, the utilisation of models, whether statistical or machine learning, requires additional computing time for information processing, further exacerbating the issue.

The second step in the process is to transform the information collected into fraud risk indicators. These indicators are typically created by combining the collected information in a smart way. This process is significantly enhanced by the collaboration of data analysis experts and fraud prevention specialists.

The third step involves data analysis and information extraction. The objective is to identify statistical units (those designated in the first step) which may be fraudulent, and which deserve further analysis. This approach offers a significant advantage by enhancing the efficiency of the inspection and control of EU funds. This is due to the fact that, since there are considerably fewer potentially suspicious units than all of them, the investigative effort would only focus on a small subset theoretically composed of units that present forms of irregularities if not outright fraud.

The fourth step in the process is to provide the final output, which is a list of units that require attention: they could be frauds!

FIGURE 1:
The map of concepts to «detect and predict behavior and risk profiles»: toward a decision support system

Decide the unit of analysis

Careful planning of the useful information to collect:

Structured data
Unstructured data

STEP 01

Validation
(example with law enforcement)

Careful planning of key fraud indicators

Data pre-treatment
(cleaning, consistency checking etc.)

STEP 02

Data analysis

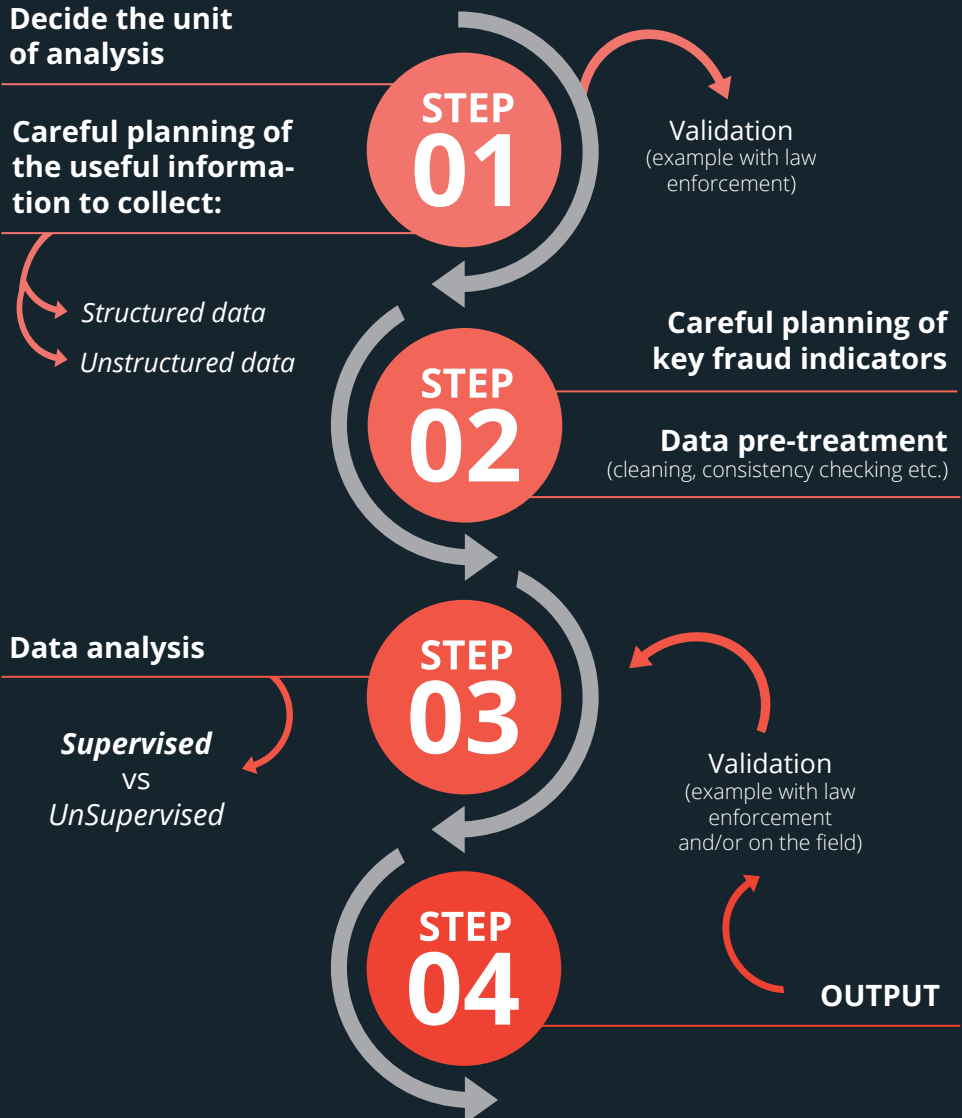
Supervised
vs
UnSupervised

STEP 03

Validation
(example with law enforcement and/or on the field)

STEP 04

OUTPUT



"ITALIAN NATIONAL ANTIFRAUD STRATEGY (NAFS)" **GEN. C.A. STEFANO SCREPANTI**



STEFANO SCREPANTI

Commander of the Guardia di Finanza Unit for the repression of fraud against the European Union, Presidency of the Council of Ministers, Department for European Affairs

The Unit of the Guardia di Finanza for the repression of fraud against the EU at the Department for European Affairs of the Presidency of the Council of Ministers, in its function as 'Technical Secretariat' of the COLAF, in 2024 adopted a series of initiatives aimed at updating and expanding the 'National Anti-Fraud Strategy', placing it in an autonomous, wide-ranging and articulated document, fully compliant with the indications issued by the European Institutions and in line with the themes indicated by them.

The new Italian NAFS, in its final version, shared and approved by COLAF in its collegiality, represents an extremely comprehensive work that thoroughly explores the regulatory, procedural and operational framework applicable to the analysis, prevention and contrast of

offences to the detriment of European financial interests, as well as to the recovery of illegally acquired or misappropriated resources.

In this regard, after a chapter dedicated to a context analysis and aimed at an in-depth examination of the fundamental principles of the protection of the financial interests of the European Union, in the different articulations in which they are composed, as well as of the EU Directive No. 2017/1371 (so-called 'PIF Directive'), of the organisation and competences of the Office of the European Public Prosecutor, as well as of the initiatives adopted at EU level on the analysis and assessment of fraud risks, the document continues with a detailed analysis of the Italian 'Institutional Framework' deputed to the protection of the EU's financial interests, illustrating the organisation and competences of the Court of Auditors, as well as the governance, management and control structures, the Cohesion Policy, the Common Agricultural Policy, as well as on the subject of revenue in the European budget.

In line with the European Commission's indications, the Italian NAFS makes explicit its aims, the reference period to which it applies (identified in the second half of the 2021/2027 multiannual financial framework and, therefore, in the 2024/2027 period), as

well as the evaluation methods of the previous Italian NAFS and the criteria for the periodic evaluation of the current one.

The document then gets to the heart of the different phases of the so-called 'Antifraud Cycle', namely:

The prevention phase, which is broken down into 4 thematic areas, such as:

- The national regulations on ethics, transparency and anti-corruption, with a focus on the prevention of conflicts of interest, anti-corruption legislation, the phenomenon of whistle-blowing and legality safeguards in public procurement;
- Cooperation and coordination, in which the functions of COLAF and the Unit of the Guardia di Finanza Nucleus as its Technical Secretariat are illustrated;
- Fraud prevention strategies targeting EU budget revenue;
- Training and communication.

The identification and reporting phase, which is deepened through the examination of five thematic areas, namely:

- Risk analysis;
- Risk analysis in the area of Cohesion Policy;
- The main fraud schemes, the most significant fraud risk indicators and related mitigation measures;
- Fraud reporting, with a specific focus on the system of reporting cases of irregularities and fraud to the European Commission, through the I.M.S. database and on guidelines to improve the procedures for the compilation/implementation of irregularity/fraud reporting forms;
- The anti-money laundering system.

the investigation phase, examined in detail in the following four areas:

- The judicial police;
- The main powers of investigation, verification and control;
- International police cooperation;
- The European Public Prosecutor's Office in Italy.
- The recovery and sanctions phase, dealt with in the following cases:
 - Sanctions concerning EU budget expenditure;
 - Sanctions concerning the revenue side of the EU budget;
 - Other criminal provisions related to the BIP Directive (money laundering offences and corruption offences against public administration);
 - Seizures and confiscations;
 - The liability of entities dependent on crime.

INTERVIEW

A fundamental part of the National Strategy is the 'Action Plan' which, as expressly required by the indications of the European Commission, outlines, in a prospective key, the targets that the various National Authorities propose to achieve in the reference period, with specification of the indicators and the timeframe for each of the four phases of the so-called 'Anti-Fraud Cycle'

In particular, the National Strategy outlines 14 objectives for each of which it specifies, in detail, the measures through which each target must actually be achieved, the competent Authorities for implementation, the indicators for verifying the latter and the relevant timeframe.

"MIXED METHODOLOGICAL LEARNING PATH WITHIN FRED2" **VANNI RESTA**



VANNI RESTA

Euro-designer, Professor at the Communication and Social Research Department, Sapienza University of Rome

As many projects in which education plays a crucial role, also FRED2 has some conceptual effort dedicated to the training activities. Considering its work plan, since its creation, it was decided to start this item at immediately after the kick-off.

FRED2 training is based over the consideration that three are the relevant types of audience:

- Citizens and other stakeholders providing input via the co-creation,
- Students approaching the anti-fraud and the corruption themes,
- Public Authorities in charge of adopting policy making.

In line with the characteristic of novelty of the project FRED2 training have both innovative and traditional channels. An example of the first category is a tools like hackathons. About the second category there are many kinds of frontal interaction sessions, webinars and study visits.

Despite, FRED2 has a mono-beneficiary configuration, the training main players belongs to different background and preparation even they are not partner within the Consortium. The baseline of the Mixed Methodological Learning Path is a document that outlines the foundation for implementing the experiential co-lab-learning itinerary. This involves both academics and practitioners, aiming to develop innovative, cost-effective approaches that enhance the skills and capabilities of the project's direct beneficiaries. The goal is to provide them with increased expertise in identifying fraud risks and evaluating control strategies.

Something very relevant which inspired the mixed training path within the project are some pillars adopted during all the project's execution that it is possible to summarise in the following sentences.

INTERVIEW

Due to the specific management of fraud management the first one to be mentioned is “Privacy”. A special effort in planning the training activity has been dedicated to the privacy adopted during any task.

Another general pillar is related to “Gender Equality” thanks to which a special effort has been dedicated to provides participants, in all the phases starting from the selection of learner participating to any training action, with the relevant knowledge, skills and values that allow to contribute to the effective implementation of the gender-mainstreaming strategy in their field, organisation, institution or country.

As a third broad pillar is related to the “Do Not Significant Harm” (DNSH) principle which has been followed giving the training. In fact, in the FRED2 training the environmental sustainability was considered a must. As known, in the month of April 2021 the EU Commission adopted a delegated act laying out assessment criteria regarding the contribution of certain economic activities to objectives of the European Green Deal. These environmental objectives are defined as part of the EU Taxonomy Regulation, as the classification system for environmentally sustainable economic activities, which came into force in July 2020. Training activities could not be related to all the six objectives but, at least, the first two environmental objectives (climate change mitigation and climate change adaptation). In fact, making the FRED2 Training Green has meant to be, as much as possible, paper-less and where this was not possible using environmentally compatible materials like: eco-ink, recycled paper, etc.

About the development of the training within FRED2 the methodology used was based on a common categorisation of training split in two types:

- preservice training,
- inservice training.

Preservice training, more academic in nature and offered by formal institutions, followed definite curricula and syllabuses for a certain duration offered a sort of diploma issued by the Consortium. Instead, inservice training, on the other hand, was offered mainly by the organisations involved in the pilot activity from time to time for the development of skills and knowledge of the incumbents.

On the end, FRED2 training staff considered the training as a circular process which begun with needs identification and, after a number of steps, ended with the evaluation of the training activity (both in term of teacher and learner). A change or deficiency in any step of the training process has the power to affect the whole system, and therefore it is important for a trainer to have a clear understanding about all phases and steps of the training process.

"INDICATORS OF FRAUD - A PRELIMINARY TAXONOMY" **FRANCESCA IANDOLO**



FRANCESCA IANDOLO

Professor from the Department of Management of Sapienza University of Rome

Fraud and corruption in managing financial resources, particularly those allocated by the European Union (EU), pose significant challenges to maintaining transparency and accountability in public and private institutions. The FRED2 project—Fraud Repression through Education2—addresses these pressing issues through a data-driven approach to combating fraud in EU fund management. This initiative combines theoretical frameworks with practical applications, offering valuable insights into fraud prevention and detection, the importance of identifying fraud indicators, and the development of predictive tools for future applications.

Fraud within the context of EU funds typically involves deliberate deceit aimed at misappropriating resources intended for public benefit. Examples range from falsified financial documentation to manipulating project outputs, each representing a breach of trust and a potential impediment to achieving project goals. The FRED2 project emphasizes the critical need for robust systems to identify and manage fraud risks effectively. These systems are essential not only for preserving the integrity of EU funds but also for ensuring that financial resources reach their intended beneficiaries without compromise.

A comprehensive taxonomy of fraud indicators is a pivotal contribution of the FRED2 project, designed to enhance stakeholders' capacity to detect irregularities. This taxonomy is structured into two main components: descriptive indicators and quantitative indicators, facilitating the identification of fraud in various organizational and financial contexts.

Descriptive indicators focus on qualitative aspects of the beneficiary entities and the nature of the funds, providing context for potential fraud risks. For instance, the typology of funds examines whether the resources are allocated as grants, subsidies, or loans, as each type carries distinct risks and monitoring requirements. Measurement and amount are assessed to identify anomalies relative to project size and industry standards, while temporal extension considers the duration over which funds are utilized, revealing in-

consistencies in fund allocation and usage. A distinction between grants and lump sums helps tailor oversight processes to specific funding mechanisms.

The beneficiary company's description also falls under descriptive indicators. Elements such as the company's legal form, shareholder composition, and the country of residence of its legal representative provide insights into its structure and operational legitimacy. The presence of consortia or temporary associations can complicate accountability, necessitating a closer examination of collaborative arrangements. The company's track record, including a history of completed projects, helps assess reliability, while ongoing legal procedures and pre-existing banking relationships indicate its financial and legal stability.

Quantitative indicators, on the other hand, derive from financial statements and provide measurable data to detect potential fraud through anomalies and inconsistencies. Balance sheet-derived indicators, such as capitalization, assess the equity-to-asset ratio, which reflects financial health. Sudden increases in short-term debt or unexplained changes in equity may raise concerns about liquidity and financial manipulation. An analysis of current debt composition, receivables deterioration, and stock rotation indices reveals inefficiencies or signs of mismanagement, while profitability indicators like ROS, ROI, and ROE offer critical insights into operational efficiency and financial stability.

The application of the taxonomy is further illustrated through real-world case studies. One example involves financial statement fraud detection, where an organization receiving EU funds was suspected of inflating its financial performance to meet eligibility criteria. The investigation revealed revenue recognition issues, such as sudden increases in revenue without corresponding operational growth, and expense manipulation that understated costs to inflate profits. Another case study focused on fraud in grant allocations, where a non-profit organization misused EU funds intended for community projects. Audits revealed a lack of documentation, deviations from grant agreements, and discrepancies in reported expenditures, leading to the revocation of the grant and the implementation of corrective measures.

The FRED2 project also emphasizes the proactive management of fraud risks. Predictive modeling based on validated indicators enables the early detection of anomalies, allowing institutions to anticipate and prevent fraud. Continuous monitoring is essential, requiring regular updates to fraud indicators and the integration of advanced technologies for enhanced oversight. Fostering a culture of transparency further deters fraudulent behavior by encouraging ethical conduct across all levels of engagement.

Fraud impacts extend beyond immediate financial losses; it undermines institutional trust and disrupts operational efficiency. Collaboration among EU institutions, national authorities, auditors, and beneficiaries is vital to addressing these challenges. By sharing best practices and harmonizing regulations, stakeholders can collectively strengthen accountability and promote sustainable fund management practices.

The FRED2 project illuminates the critical role of education, collaboration, and data-driven methodologies in addressing fraud in EU funds. The comprehensive taxonomy of fraud indicators serves as a foundational tool, enabling more effective detection and prevention strategies. By leveraging innovative tools and fostering a culture of integrity, institutions can safeguard financial resources and strengthen the broader ecosystem of trust within the EU's financial framework. This ongoing effort underscores the importance of vigilance and adaptability in an era where fraud schemes continue to evolve in complexity and sophistication.

"THE ROLE OF TECHNOLOGIES IN EU FUNDS FRAUD DETECTION AND RISK MANAGEMENT" **FRANCESCO BELLINI**



FRANCESCO BELLINI

Euro-designer, Professor at the Management Department, Sapienza University of Rome

The European Anti-Fraud Office (OLAF) reports that in 2023, 265 investigations were concluded and 190 opened, with the recommendation to recover more than EUR 1 billion for the EU budget; in the meantime, a further EUR 210 million of EU funds were prevented from being lost due to fraud.

In general, fraudulent activities relate to allegations and cases of collusion, manipulation of procurement procedures, conflicts of interest, inflated invoices, evasion of customs duties, smuggling and counterfeiting, but an obvious growing pattern involves complex frauds taking place online and in multiple jurisdictions.

This trend reflects the increased use of digital technologies in everyday life, which has intensified since the COVID-19 pandemic. The key to solving these crimes is the use of technology and data. Cutting-edge technologies such as artificial intelligence (AI), blockchain and big data can be really effective in the field of financial fraud detection and risk management, especially in the context of EU fund allocations.

In particular:

- Data analysis tools and big data are used to analyse transaction patterns and flag anomalies through predictive models.
- Machine learning (ML) and AI are used for real-time anomaly detection and predictive modelling, as well as natural language processing (NLP) to identify fraud indicators in documents.
- Blockchain technology ensures transparency, traceability and secure transaction records, with smart contracts facilitating automated compliance.
- Network analysis maps relationships to uncover collusion and unusual patterns of activity, while forensic accounting tools use advanced analysis to examine discrepancies.

- Risk assessment software assesses and scores risk levels for proactive measures, while collaborative platforms facilitate real-time secure information sharing between EU Member States.

A blended approach that integrates multilingual data mining, multilingual semantics, network and time-series analysis to detect suspicious patterns and advanced visualisation techniques to obtain useful information can therefore be particularly effective.

We believe that an increased use of big data and artificial intelligence for decision support, a multidisciplinary approach to tackle evolving fraudulent patterns and a continuous adaptation of risk models to uncover Rumsfeld's 'unknown unknowns' can strengthen fraud detection, improving the governance of European funds and building a resilient and collaborative framework for cross-border fraud.

"ANTI-FRAUD COORDINATION SERVICE (AFCOS)" **SEGRETERIA TECNICA DEL COLAF PRESSO LA PRESIDENZA DEL CONSIGLIO DEI MINISTRI**



According to Article 12a of Regulation (EU, Euratom) No. 883/2013 of the European Parliament and of the Council of 11 September 2013, EU Member States are required to identify an Anti-fraud coordination service (AFCOS) to facilitate effective cooperation and exchange of information, including operational, investigative, criminal and judicial information at European level, in particular with the European Anti-Fraud Office (OLAF) of the Commission and the European Public Prosecutor's Office (EPPO).

The Commission has repeatedly encouraged the Member States to establish or designate an operationally independent anti-fraud service as early as 2000, thereby strengthening the institutional capacity of each Member State to protect the EU's financial interests. Furthermore, during the EU enlargement rounds in 2004 and 2007, although there was not yet a relevant EU legal basis for the designation of AFCOSs, the necessary identification of a national AFCOS was already included as a priority in the 2001 Accession Partnerships.

Subsequently, with the ARES note (2013) 3403880 of 4 November 2013, concerning 'Guidance note on the main tasks and responsibilities of an Anti-Fraud Coordination Service', the European Commission (OLAF) issued some guidelines to support the Member States' Administrations in the designation of their respective AFCOS, also taking into account that the aforementioned Article 12a of Regulation No. 883 does not define in detail the mandate, the institutional framework and the tasks of the Service.

According to these indications, in general, the mandate of the AFCOS may vary depending on the specific circumstances of each country:

- Ensure cooperation with OLAF, as provided for in Article 325 of the Treaty on the Functioning of the EU;
- Coordinate legislative, administrative and investigative obligations and activities relating to the protection of the EU's financial interests within the country.

Subsequently, with the ARES note (2013) 3403880 of 4 November 2013, concerning 'Guidance note on the main tasks and responsibilities of an Anti-Fraud Coordination Service', the European Commission (OLAF) issued some guidelines to support the Member States' Administrations in the designation of their respective AFCOS, also taking into account that the aforementioned Article 12a of Regulation No. 883 does not define in detail the mandate, the institutional framework and the tasks of the Service.

The legislative and administrative framework of the Member State should also facilitate the activities of the AFCOS as much as possible; the Commission's indications do not exclude that, in addition to the administrative coordination role, the AFCOS could be endowed with investigative powers, if established as a functionally independent body or as a service within an existing institution.

In the above-mentioned 2013 note, the main tasks of the AFCOS are also indicated, namely:

- Exchange of investigative information with OLAF; in particular, regarding:
 - Information relating to irregularities or cases of suspected fraud, AFCOS may be authorised to request a competent national administrative or police authority to analyse this information, with a view to opening an investigation, request that authority to open an investigation if necessary, ensure an effective exchange of relevant information with OLAF;
 - OLAF investigations and on-the-spot checks under Regulation (Euratom, EC) No 2185/96, AFCOS should:
 - Be responsible for receiving notifications of on-the-spot checks and identifying the competent administrative or police authority which can provide OLAF with the necessary assistance;
 - Put OLAF in contact with the competent national authority which can provide the necessary cooperation in the event of an investigation;
 - Providing for the possibility of joint investigations between OLAF and the competent national authority;
 - Organise regular meetings with all the competent national administrative and police authorities to keep abreast of developments in investigations and, if necessary, intervene in the event of excessive delays or lack of support;
 - Ensure an effective exchange of relevant information with OLAF;
 - The implementation of OLAF's Recommendations, AFCOS should facilitate the exchange of information between the National Authorities involved, ensure an effective exchange of relevant information with OLAF, in particular with regard to the recovery of misused EU funds, report to OLAF on the actions

taken as a result of the information forwarded as provided for in Article 11(6) of Regulation (EU, EURATOM) No 883/2013;

- Ensure the application of EU sectoral legislation on the reporting of irregularities, suspicions of fraud and fraud by regularly reporting through the IMS system as part of the Anti-Fraud Information System (AFIS) on detected irregularities, suspicions of fraud and established fraud, the amounts involved and the progress of related administrative and judicial proceedings;
- Preventive tasks, such as:
 - Take the lead in the formulation, dissemination, coordination and implementation of the National Anti-Fraud Strategy;
 - Monitor legislative, regulatory and administrative adjustments, including the definition of relations with other institutions or bodies involved and the establishment of common structures and coordination mechanisms;
 - Identify any shortcomings in the national system for managing EU funds;
 - Disseminate information to the authorities responsible for the management of EU funds and revenues on the obligations and procedures to be followed for the protection of EU financial interests;
- Training tasks, including:
 - The definition of the training needs of the various national institutions and bodies involved in the protection of EU-funded interests;
 - Development, in cooperation with OLAF, of general and specific training, including study visits and temporary exchange programmes with OLAF and Member State administrations;
 - Organisational support for training activities;
 - Assistance and advice to other national institutions and bodies involved in the protection of the EU's financial interests and liaison with OLAF in this regard;
 - Presentation of the results of the Commission's anti-fraud programmes.

In Italy, the Presidency of the Council of Ministers, in a 2014 note signed by the Head of the Department for European Affairs and addressed to the Permanent Representative of Italy to the European Union, indicated the Committee to Combat Fraud against the European Union (COLAF) as the competent national body to perform the functions of the Anti-Fraud Coordination Service (AFCOS), to facilitate cooperation and exchange of information with OLAF, pursuant to Article 3(4) of Regulation (EU, Euratom) No 883/2013.

The Committee is the Government's 'instrument' in charge of the elaboration and development of the national strategy on the subject of the fight against irregularities and fraud to the detriment of the European Union budget and of ensuring cooperation and coordi-

nation between all the national administrations in various capacities that have functions in this field, as well as between them and the competent Commission services.

Established by Article 76, Paragraph 2, of Law No. 142 of 19 February 1992, the Committee's composition and tasks were redefined by Article 3 of Presidential Decree No. 91 of 14 May 2007 and, most recently, by Article 54 of Law No. 234 of 24 December 2012, it was renamed and definitively included in the establishment plan of the Presidency of the Council of Ministers - Department for European Affairs.

Decree-Law No. 19 of 2 March 2024, converted into Law No. 56 of 29 April 2021, concerning 'Further Urgent Provisions for the Implementation of the National Recovery and Resilience Plan', enhanced the functions of the Committee and also increased its members. It is chaired by the Minister for European Affairs, the NRP and Cohesion Policies and, pursuant to Article 54 of Law No. 234 of 2012, submits an annual Report to Parliament.

FONDAZIONE NAZIONALE COMMERCIALISTI

**Fondazione
Nazionale dei
Commercialisti**

RICERCA

The Fondazione Nazionale di Ricerca dei Commercialisti (FNC-R) is an instrumental body of the Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC). The FNC-R carries out scientific research activities aimed at the development of the accountancy profession.

There are about 120,000 registered accountants in Italy. Most of them practice their profession within an organized professional firm that provides, among other services, assistance and advice in accounting and tax matters.

The FNC-R is a technical-scientific partner in the FRED2 project. In this context, the FNC-R participated in the design and implementation of a survey based on a questionnaire addressed to Italian chartered accountants working in an organized professional firm.

The main purpose of the survey was to determine the attitude of Italian chartered accountants towards fraud at EU level during their activity as consultants to companies. It is important to note that Italian chartered accountants provide services to the majority of Italian micro, small and medium sized enterprises, while a minority of them are assisted by other non-registered individuals.

The survey sample consisted of 3,073 accountants who responded to a fifteen-question online questionnaire sent to the FNC-R mailing list on August 1, 2024. Responses were collected online through September 30.

The core of the questionnaire asked explicit questions about the occurrence of fraud. A filter question was also included to limit the sample to client companies that had received European funding in the last five years, which reduced the sample of responses to 1,034, or 42.4% of the total.

Specifically, when asked if they had even indirectly intercepted potentially fraudulent behavior by their customers, 15% of respondents answered in the affirmative, albeit with

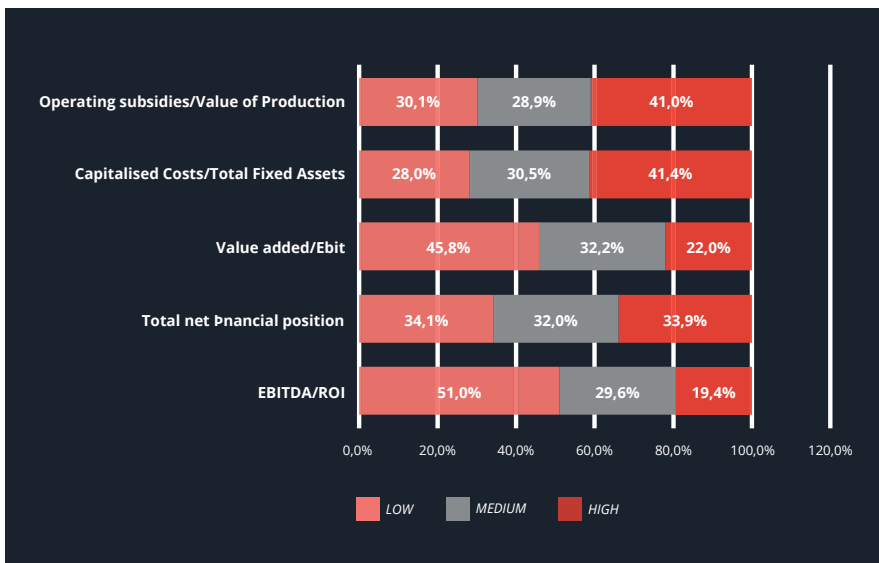
varying degrees of intensity, while 85% stated that they had never intercepted such behavior. In fact, 12.2% said they had encountered it "rarely", 2.5% "sometimes" and only 0.3% "frequently".

The final part of the survey and questionnaire was specifically designed to assess the usefulness of a set of economic, asset and financial indicators extrapolated from the company's balance sheet in detecting/reporting potential fraudulent behavior.

The financial measures considered were: EBITDA/ROI, Total Net Financial Position, Value Added/EBIT, Capitalized Costs/Total Fixed Assets, Operating Subsidies/Production Value. For each ratio, the question was "How predictive of potential fraudulent behavior do you think the level of this ratio is?"

The following graph shows that the most important financial ratios are "Operating subsidies/production value" and "Capitalized costs/total fixed assets".

Graph - How predictive of potential fraudulent behavior do you think the level of this indicator is? (Low = Not at all + Very little + Little; Medium = Quite a lot and High = A lot + Very much + Totally)



SAPIENZA

Team



MARIO CALABRESE

Director of the research center Impresapiens, Sapienza University of Rome



MARIA FELICE AREZZO

Project coordinator, Professor of Economic Statistics Department of Methods, Models for Economics, Territory and Finance, Sapienza University of Rome



VANNI RESTA

Euro-designer, Professor at the Communication and Social Research Department, Sapienza University of Rome



FRANCESCA IANDOLO

Professor from the Department of Management of Sapienza University of Rome



FRANCESCO BELLINI

Euro-designer, Professor at the Management Department, Sapienza University of Rome



ELEONORA COVA

Work and Organization Psychologist and PhD Student in Social Psychology

ANNA MALLAMACI

PAOLO CUFFINI

ELENA ROMEO

AFCOS

Team



STEFANO SCREPANTI

Commander of the Guardia di Finanza Unit for the repression of fraud against the European Union, Presidency of the Council of Ministers, Department for European Affairs



CRUCIANO CRUCIANI

Colonel of the Guardia di Finanza, Officer at the Technical Secretariat of the Italian Anti-fraud coordination service (AFCOS), Presidency of the Council of Ministers, Department for European Affairs



VINCENZO BRANCHI

Lieutenant of the Guardia di Finanza, Officer at the Technical Secretariat of the Italian Anti-fraud coordination service (AFCOS), Presidency of the Council of Ministers, Department for European Affairs







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