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Implementation of Article 325 TFUE by the Member States in 2013

Accompanying the document

**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND
THE COUNCIL**

**Protection of the European Union's financial interests - Fight against Fraud
Annual Report 2013**

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IMPLEMENTATION OF ARTICLE 325 TFEU BY MEMBER STATES

Article 325(5) of the TFEU requires the Commission, in cooperation with the Member States, to submit a report each year to the European Parliament and the Council on the measures taken to implement that Article. The Commission bases the part of the report relating to the Member States on the answers to the “Article 325” questionnaire, as agreed upon with them within COCOLAF and adapted each year in the light of past experience so as to facilitate the monitoring of anti-fraud measures.

Consequently, each year, the Commission draws up a report in cooperation with the Member States on the measures taken to implement this obligation, according to Article 325 of the Treaty on the Functioning of the European Union (TFEU). This report is addressed to the European Parliament and the Council and it is published.

The Commission report is drafted on the basis of the Member States' answers to the "Article 325" questionnaire sent by the Commission to the Members States. The present questionnaire covers the period from 1 January to 31 December 2013.

This document lists all the answers of Member States to the 2013 questionnaire presented in schemes according to a category.

Over time the report had become more and more voluminous. Both the Council and the European Parliament were concerned that its size was increasing and the fact that the document is annual, horizontal and multisectoral hampered a detailed assessment of all the aspects of the protection of the EU's financial interests by the Member States. Since 2003, the Commission has therefore applied a new approach. After the traditional question asking Members States to report on new measures taken in the past year (2013), the questionnaire focuses on one major theme. The aim is to gather information on a particular topic which goes beyond the measures taken in the course of a calendar year, thereby allowing a more detailed analysis of that topics. The topic changes from year to year.

As in the previous years, the first part of the questionnaire asks the Member States to present the **main measures that give effect to Article 325**, i.e. measures to combat fraud and all illegal activities affecting the financial interests of the EU. This part is structured the same way as the 2012 questionnaire. Member States are invited to describe two or three "key" measures taken in the year 2013 in order to implement Article 325 of the Treaty.

The second set of questions concerns the organisation of the Anti-Fraud Co-ordination Service (AFCOS).

1.1. The 2013 PIF Questionnaire

In the past, the questionnaire was mainly composed of “open” questions, implying the possibility for the Member States to provide very detailed answers

and this resulted in increasing difficulty in the analysis of the information transmitted in two ways: Firstly, non-homogeneity of the replies and secondly, time-management related issues and the further need of clarification on the answers submitted. Therefore the questionnaire for PIF 2013 has been constructed around questions offering multiple “closed” answers with sub-questions providing further pre-selected choices (where applicable) and limiting, to a minimum, the possibility to submit a free text.

The questionnaire for the PIF report 2013 was created on the EU survey online platform. The EU Survey functions since January 2014 and it is a new version of the old “IPM platform”, which has been previously successfully used by OLAF for the purpose of collecting answers for the PIF report.

1.2. Structure of the Questionnaire

Each year the Commission compiles a report in cooperation with the Member States on the measures taken to implement this obligation, according to Article 325 of the Treaty on the Functioning of the European Union (TFEU). The Commission report is drafted on the basis of the Member States' answers to the "Article 325" questionnaire sent by the Commission to the Member States. The first part of the questionnaire asks the Member States to present three main measures giving effect to Article 325, i.e. measures to combat fraud and all illegal activities affecting the financial interests of the EU.

The second set of questions concerns situation in the Member States regarding establishment of an Anti-Fraud Co-ordination Service (AFCOS), as envisaged in Article 3(4) of the new OLAF regulation which entered into force on 1 October 2013.¹

2. MOST IMPORTANT ANTI-FRAUD MEASURES ADOPTED BY MEMBER STATES IN 2013 UNDER ARTICLE 325 TFEU

2.1. Domain

The first question referred to the "domain" to which the adopted measure pertains. Member States were requested to indicate up to three measures adopted in 2013. The Member States were asked to answer a couple of main questions clarifying on each of the measures taken: to specify the domain, number of provisions (single or a package of measures) and clarification of the measure (legislative and/or administrative, organisational and operational) accompanying it, if it is a new measure or an update, its scope, reasons of adoption, type of act, number and date.

¹ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999. Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999.

Public procurement was the main sector ("domain" in the questionnaire) where legislative, administrative, organisational and operational measures were adopted, followed by the 'other' category, 'financial crime' and 'conflict of interest', as shown in Table 1, which summarises "at a glance" the information provided by the Member States. The 'other' category collects measures which could not fit in any of the predefined answers and counts 26 occurrences.

Domain	Public Procurement			Financial Crime			Organised Crime			Corruption			Conflict of Interests			Fraud Definition			AFCOS			Other			
	I	II	III	I	II	III	I	II	III	I	II	III	I	II	III	I	II	III	I	II	III	I	II	III	
Member State																									
AT																									
BE																									
BG																									
CY																									
CZ																									
DE																									
DK																									
EE																									
EL																									
ES																									
FI																									
FR																									
HR																									
HU																									
IE																									
IT																									
LT																									
LU																									
LV																									
MT																									
NL																									
PL																									
PT																									
RO																									
SE																									
SI																									
SK																									
UK																									
Grand Total	34			25			6			13			15			9			9			26			

Tab.1: Three most important measures taken by the Member States per domain – Member States have been prominently intervening in the area of public procurement (confirmation of the trend of the last year)

Similarly as last year, the vast majority of legislative, administrative, organisational and operational measures adopted by the Member States in 2013 were as a single measure or a package of measures², concerning public procurement. These provisions were mainly adopted in combination with measures to fight financial crime, conflict of interest, corruption, fraud, organised crime, measures concerning organisation of Anti-Fraud Coordination Service (AFCOS) and/or 'other'. The totals below the scheme show how many times the domain referred to in the answers, as reported by the Member States. Further schemes and analysis present the measures per domain in detail.

The set of reported measures categorised as the 'other' involves various areas³. This category included a mix of answers when the Member States assumed that the preselected domains are non-fitting, or as an additional clarification, due to a

² Legislative measures accompanied by administrative, organisational or operational measures.

³ This category also concerned legislative, administrative, organisational and operational measures.

specific context. In the ‘other’ category Member States reported transparency and good governance measures, such as e-government⁴, transparency of beneficiary on the website⁵ or corruption in a context other than public procurement⁶. As regards investigations, the reported measures included agreement on priority handling and more effective detection of crimes damaging the financial interests of the EU⁷ or the set-up of a working group of irregularities inspectors⁸. In relation to subsidies, the reported measures among ‘other’ involved state aid⁹, procedures for obtaining EU funding and activity plans for controls¹⁰, specific policy of paying advances to reduce the number of recoveries¹¹, combatting fraud in European subsidies¹² and data monitoring based control method¹³. As regards management and control systems, the ‘other’ category included policy of legislation proofing against irregularities and fraud¹⁴. As regards IT tools in ‘other’ category, Member States reported processing of support and payment requests within information system¹⁵, Unified Management Information System¹⁶ or testing of the ARACHNE risk scoring tool¹⁷.

The ‘other’ organisational and operational measures involved the extension of the powers within the unit¹⁸ or establishment of a working group of irregularities inspectors¹⁹.

Germany listed many activities as falling into the ‘other’ field due to the federal structure and special cooperation of Länder and the Federation does not enable the priority of the three main measures taken in 2013. These included measures in the context of implementation of Article No 70 of Regulation (EC) No

-
- 4 Spain (legislation on the control of public expenditure, e-government)
- 5 Portugal (legislation introducing compulsory publication of advantages granted to individuals by public authorities, reporting subsidies and any EU support to the IGF, which publishes the information on its internet site)
- 6 France (customs and tax fraud)
- 7 Slovenia (administrative measure, agreement between Police and Budget Supervision Office and Court of Audit)
- 8 Sweden (administrative measure to combat financial crime)
- 9 Belgium (a set of administrative measures applied in the procurement procedure)
- 10 Italy (checks to avoid double financing)
- 11 Netherlands (administrative measure applied by the Agency for Social Affairs and Employment)
- 12 France (administrative and operational measure concerning ERDF, ESF, EFF, in the context of public procurement)
- 13 Netherlands (the Agency for Social Affairs and Employment)
- 14 Cyprus (administrative measure)
- 15 Hungary (the Agriculture and Rural Development Agency uses the *Opten* company information service assessing the client/company financial background and personal links)
- 16 Bulgaria (changes introduced to the functionalities of the irregularities and on-the-spot checks module in the information system as regards reporting irregularities, at request of the AFCOS directorate)
- 17 Portugal (database of projects supported by the Structural Funds, which is supplemented by publicly available information with a view to identifying the ‘most at risk’ projects by the use of risk indicators)
- 18 Spain (in charge of financial crime to include the fight against corruption, which cannot be deemed to be an anti-corruption measure)
- 19 Lithuania (the group includes representatives of the Lithuanian bodies responsible for the administration of EU financial assistance)

1083/2006²⁰, which involves identifying and correcting undue payments and irregularities and recovering amounts unduly paid. Moreover, in addition to the EU rules, in Germany there are national rules which serve to protect financial interests and to combat fraud and corruption. The federal states provide advice and training on the allocation of EU structural funding. In addition, the management and control systems carry out checks at various levels on operations and systems. Weaknesses and errors identified in the checks are notified and remedied and improvements are conducted. Germany also reported that several federal states also have anti-corruption provisions and rules regarding the acceptance of rewards and gifts that include corruption and fraud prevention measures. In addition, the following measures were carried out²¹: implementing anti-corruption guidelines, carrying out vulnerability analysis to identify posts vulnerable to corruption, providing extensive anti-corruption training, establishing the 'four-eyes principle', setting up specialised or centralised procurement authorities, issuing guidelines on 'the prevention of money laundering, the funding of terrorism and other criminal acts', setting up an external ombudsman's office offering staff independent and confidential advice on criminal infringements and appointing a central compliance officer as part of the internal control system.

2.2. Types of adopted measures

Member States were asked to specify whether the reported measure was adopted within one instrument or as a package of measures. They also needed to specify the type of measure adopted, distinguishing between:

- (1) 'Legislative',
- (2) 'Administrative',
- (3) 'Organisational' and
- (4) 'Operational'

²⁰ The ERDF managing authorities of the federal states have set up management and control systems ensuring that EU structural funds are used in a legal manner. xc

²¹ The list is neither exhaustive nor applicable to all federal states.

Member State	1st measure		2nd measure		3rd measure	
	Package	Single	Package	Single	Package	Single
AT		✓				
BE	✓			✓		✓
BG	✓			✓		✓
CY		✓	✓			✓
CZ		✓		✓		✓
DE		✓		✓		✓
DK	✓			✓		✓
EE	✓		✓			✓
EL	✓		✓			✓
ES		✓		✓		✓
FI		✓		✓		✓
FR	✓			✓	✓	
HR		✓		✓		✓
HU		✓	✓			✓
IE	✓		✓			✓
IT		✓		✓	✓	
LT		✓		✓		✓
LU		✓		✓		✓
LV		✓	✓		✓	
MT		✓		✓		✓
NL		✓		✓		✓
PL		✓		✓	✓	
PT		✓		✓		✓
RO	✓		✓		✓	
SE		✓		✓		✓
SI	✓				✓	
SK		✓	✓			✓
UK	✓		✓			✓
Grand Total	10	16	9	17	6	20

Tab.2: A single measure or a package of measures adopted by the Member States. A package of measures, involving set provisions of (legislative, administrative, organisational and operational) or selection of more than one provision is seen as a “more complex” measure.

Single measure adopted by the Member States													
Member State	1st measure				2nd measure				3rd measure				
	L	A	Or	Op	L	A	Or	Op	L	A	Or	Op	
AT			✓										
BE	✓					✓				✓			
BG					✓								✓
CY	✓								✓				
CZ	✓				✓					✓			
DE		✓				✓							✓
DK	✓				✓								
EE													
EL													
ES	✓				✓						✓		✓
FI		✓				✓				✓			
FR							✓						
HR	✓				✓								
HU				✓									✓
IE													✓
IT	✓					✓							
LT	✓								✓	✓			
LU		✓					✓						
LV	✓												✓
MT				✓	✓					✓			
NL	✓					✓							
PL	✓				✓								
PT	✓												
RO							✓						✓
SE		✓			✓								
SI													✓
SK		✓				✓							
UK										✓			

Tab.3: Single measures adopted by the Member States (L = legislative, Ad = administrative; Or = organisational; Op= operational)

Package of measures adopted by the Member States												
Member State	1st measure				2nd measure				3rd measure			
	L	A	Or	Op	L	A	Or	Op	L	A	Or	Op
AT												
BE												
BG	✓		✓	✓								
CY												
CZ												
DE												
DK												
EE	✓			✓		✓	✓					
EL	✓		✓		✓	✓	✓	✓				
ES												
FI												
FR	✓	✓	✓	✓						✓		✓
HR												
HU						✓	✓	✓				
IE								✓				
IT											✓	✓
LT												
LU												
LV					✓	✓			✓	✓	✓	✓
MT												
NL												
PL									✓		✓	✓
PT												
RO	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓
SE												
SI		✓		✓								
SK												
UK		✓	✓			✓	✓	✓				

Tab.4: Package of measures adopted by the Member States (L = legislative, Ad = administrative; Or = organisational; Op= Operational)

Several examples of replies as regards the domain selected can be highlighted.

2.2.1. Examples of measures taken within the **public procurement**

Bulgaria reported new legislation in the field of Cohesion policy laying down a more streamlined operation (in order to reduce the administrative burden on beneficiaries and the risk of errors and irregularities being committed) for activities under projects co-financed from EU funds to be outsourced to external contractors by beneficiaries who are private operators.

Estonia reported a package of legislative and operational measures concerning electronic public procurement. The Public Procurement Act states that the contracting authority must enable the electronic submission of tenders and requests at least to the extent of no less than 50 per cent of the financial capacity of public procurement planned by the contracting authority for the budgetary year.

The Czech Republic reported a new legislative measure which enables the police authorities to use operational means, such as interception of telephonic communications (pursuant to Section 88 of the Code of Criminal Procedure), in all cases where an examination or investigation is conducted in respect of a criminal act committed to the detriment of the EU's financial interests.

Spain reported a new legislative measure regarding e-government in order to introduce electronic invoicing and creation of an accounting register in the public sector.

The United Kingdom reported a package of administrative and organisational measures aiming to fight corruption within public procurement and conflict of interest. One of the measures concerns improving the effectiveness of management: The EAFRD funded projects of lower and middle value are under increased scrutiny, which includes also remote rural areas with fewer suppliers.

2.2.2. *Examples of measures taken in the fight against **corruption***

Hungary reported a new operational measure introducing assessment of integrity compliance during a check, in order to eliminate corruption (including within public procurement) in the sector of Cohesion policy and centralised direct management.

Malta introduced a legal act protecting whistleblowers, thus tackling corruption in both the private and public sector.

Romania reported a package of legislative (a new Criminal Procedure Code was implemented), administrative, organisational and operational measures to fight corruption and to raise institutional awareness as regards corruption and the protection of EU financial interests. The package involves vast measures aimed at corruption within public procurement and EAFRD private beneficiaries.

Slovenia upgraded the online application *Supervizor*, aimed at more efficient and transparent supervision of transactions.

2.2.3. *Examples concerning measures taken in the area of **financial crime***

Belgium reported a legislative measure containing tax and financial provisions and provisions on sustainable development within the VAT Code, which imposes penalties for violations involving serious tax fraud.

Bulgaria introduced a package of measures, applied by revenue authorities, aimed at strengthening the financial control of movements of goods of high fiscal risk to prevent tax evasion and tax fraud.

Denmark implemented a new legislative measure in order to improve action against economic crime. The legislation introduces a penalty for corruption (the maximum penalty has been increased in the Danish Criminal Code), namely for bribery of persons in a public office or acting in a public capacity, bribery in private situations and bribery of arbitrators.

Swedish customs developed an IT tool (in order to comply with the requirements of the Union Customs Code), which involves an electronic blocking system enabling checks to be made when goods are allocated to a customs procedure. Various items will be subjected to risk analysis and the new IT support will facilitate risk management.

France reported a package of legislative, administrative, organisational and operational measures, establishing, among other, more criminal sanctions to tackle financial crime, conflict of interest and corruption within public procurement in the sectors of customs and tax fraud.

2.2.4. *Examples concerning measures taken in the area of conflict of interest*

In the Cohesion policy sector, Slovakia reported a new guidance for managing authority, clarifying the existing rules.

Belgium reorganised its Paying Agency in Wallonia (agriculture and fisheries sector) separating the paying and control functions, which should as a result reduce situations of conflict of interest.

Ireland reported an operational measure in the form of risk indicators aimed at better targeted checks in order to detect conflict of interest in the Agriculture sector.

Portugal reported testing of risk indicators, using the ARACHNE information risk scoring tool²², supplemented with publicly available information, in order to identify the "riskier" projects through risk indicators.

2.3. **Schemes summarising the measures adopted**

The following schemes show all administrative, legislative, organisational and operational measures, adopted per domain and Member State. Each summary table indicates whether the adopting act was accompanied by other measures (as a package) or whether it was a single measure, specifying if it was a new measure or an update of existing provision(s) or both and it also indicates the scope of the measure. If the adopted measure concerned more than one domain, these are presented in the separate columns.

2.3.1. *Legislative measures*

This section is dedicated to "legislative measures", *i.e.* those legislative acts aimed at strengthening or reviewing the legal framework for the management, control and protection of the EU financial interests. Member States were asked to specify if it is a new piece of legislation, an amendment to an existing one or both, scope of legislation, reasons, type of act, number and date.

²² The risk scoring tool ARACHNE aims at providing the MS authorities involved in management of the Structural Funds with an operational tool to identify their most risky projects.

The legislation adopted by the Member States can be evaluated on the basis of a couple of main aspects. First it is the main domain (and other domains-fields covered by the legislation), its scope²³ and its impact (sectoral or horizontal).

As regards the *domain* of the legislation, the new or amended provisions concerned mainly public procurement. The *scope* of legislation adopted in 2013 in the areas for the protection of EU financial interests and fight against fraud varied. Mostly it concerned modifications in powers and competences, in combination with definition of breach, financial or administrative penalties and criminal sanctions and/or other²⁴. Criminal sanctions were mentioned several times, however only three Member States clarified the provision²⁵. Recovery procedure was involved in two instances²⁶. Time barring was also reported twice²⁷.

The measures concerning *public procurement* were adopted covering one domain²⁸ or in combination with another, targeting financial crime, conflict of interest, corruption, fraud and organised crime, all mostly with horizontal effect²⁹. The legislation involved transparency measures, good governance measures and improved practices within the procurement procedure³⁰.

Ten Member States introduced measures or sets of measures aimed at combatting corruption within public procurement which included measures to enhance transparency, effectiveness of management, effectiveness of control and audit and other (see the chapter “*Corruption within public procurement*”)³¹.

²³ In the field “scope of legislation” the Member States had a multiple choice to clarify competence, powers, definition of breach, recovery, financial penalties, other administrative penalties, criminal sanctions, time barring and other.

²⁴ The other field was selected if a different context non-fitting to the questionnaire has been intended (procedure concerning external contractors, for example financial crime, corruption in general, tax fraud, specific AFCOS network and tasks or access to public information).

²⁵ Lithuania introduced amendments to the Criminal Law in connection with the application of coercive measures to legal entities for criminal offences, including bribery. The Procurement Monitoring Bureau (IUB) has become competent authority that detects administrative violations in the fields of public procurement and public-private partnerships, and also enforces administrative liability. Romania implemented a New Criminal Procedure Code to tackle corruption. Other Member States did not specify. Denmark increased maximum penalty for bribery in the Danish Criminal Code.

²⁶ Greece enhanced data feeding with cases of suspected fraud based on the checks and a new legislation on transparency, access to public information and good governance.

²⁷ Denmark (in the context of a set of provisions concerning corruption, financial crime and organised crime) and Spain (in the context of a new legislation on conflict of interest)

²⁸ Single legislative measures concerning public procurement adopted by Bulgaria, Czech Republic, Lithuania, Malta, Spain, Romania and Sweden. Package of measures (legislative, administrative, organisational or operational measures) adopted by Estonia and Greece.

²⁹ In total there were adopted 23 legislative measures with horizontal effect and 13 with sectoral effect (6 expenditure and 7 revenue).

³⁰ E- procurement and good governance (Spain, Portugal); mechanisms for prevention of conflict of interest (Romania); cancellation of procurement procedure if only one tenderer applies (the Czech Republic); provisions concerning external contractors (Bulgaria), monitoring and follow-up of activities provided conducted by private-sector providers (Sweden); coercive measures regarding administrative liability for violations in the field of public procurement and public-private partnerships (Latvia).

³¹ Germany, Greece, Italy, Cyprus, Latvia, Hungary, Malta, Romania, Slovenia and United Kingdom (Latvia, Romania, Slovenia introduced also sanctions; Malta and Latvia enhanced protection of whistleblowers).

These specific measures also included operational measures with a sectoral effect³².

Single measures tackling *financial crime* and *money laundering* introduced Belgium, Cyprus, Denmark, Latvia, Poland and Finland. Denmark introduced an increased maximum penalty within the Criminal code.³³

The Czech Republic and Greece introduced anti-corruption measures within their *national anti-corruption strategy*³⁴. Croatia and Netherlands adopted measures concerning their *Anti-Fraud Coordination Service*³⁵. Malta adopted new legislation on the protection of *whistleblowers*. Legislative measure tackling *VAT fraud* more effectively reported Denmark and Poland³⁶. Poland also introduced amended legislation to tackle *organised crime*.

Specific provisions concerning EU financial assistance in cases where the beneficiary has been sentenced were reported by Lithuania³⁷. Greece introduced legislation enhancing data feeding of cases of suspected fraud within their national monitoring and control system. Belgium introduced legislation to eliminate situations of *conflict of interests* within the Wallonia's Paying Agency. Portugal adopted legislation enhancing *transparency* by introducing publication of information on the websites as regards reporting subsidies and any EU support.

³² Cyprus, Hungary, Slovenia and United Kingdom

³³ Denmark (legislation - the maximum penalty has been increased as regards bribery in the Danish Criminal Code)

³⁴ Czech Republic (ratification of the PIF Convention) and Greece (National Anti-Corruption Coordinator)

³⁵ Croatia (decision defines the bodies comprising the AFCOS network and their tasks), Netherlands (powers)

³⁶ Denmark (specific provisions concerning investigation of cases of tax fraud) and Poland (list of goods covered by the reverse charge mechanism, exclusion of possibility of quarterly clearance in certain cases)

³⁷ Lithuania (provision stating that EU financial assistance may not be granted to the applicant or project promoter for five consecutive years following a definitive court judgment)

Legislative measure (specification): Criminal sanctions				
MS	Measure	Single Package	more/ less/ new	Scope of sanction
BE	M1	Sg.	more	Investigation of cases of tax fraud: Law of 17 June 2013 containing tax and financial provisions and provisions on sustainable development, in particular Articles 99 to 101 concerning the VAT Code, which impose penalties for violations involving serious tax fraud (Moniteur Belge (Belgian Official Gazette) of 28.6.2013). Customs law: idem + activity detrimental to the Communities' financial interests.
CZ	M3	Sg.	more	Anti-fraud and anti-corruption strategy (and accompanying action plan) to be applied in the context of the 2014-2020PP. Resolution of the Government of the Czech Republic No 851/2013 of 13 November 2013
DK	M1	Pkg.	more	Investigation of cases of tax fraud: Two new provisions in the Administration of Justice Act allow civil investigative demands to be directed at a number of banks on the basis of a single judicial decision ("transaction decision") and the short-term blocking of funds in accounts. Both provisions will facilitate the investigation of cases of tax fraud. Act No 634 of 12 June 2013 amending the Criminal Code, the Administration of Justice Act and various other Acts (improved action against economic crime).
DK	M2	Sg.	new	Policy targeting cartels: The objective is to boost competition via more effective and useful competition law. Cartels can cause great economic damage, inter alia through excessively high prices. The objective is to be achieved by increasing the risk of detection and ensuring that fines and prison sentences have a deterrent effect.
FR	M1	Pkg.	more	Corruption in a context other than public procurement (Laws Nos 2013-1117 and 2013-1115)
LV	M1	Sg.	less	Financial crime: To allow Latvia to reform criminal penalties policy in all areas covered by the Criminal Law.- Amendments to the Criminal Law, Latvijas V stnesis No 202 (4805).
LV	M3	Pkg.	new	To increase the effectiveness of the legal framework in relation to coercive measures applicable to legal entities, and to introduce administrative liability for violations in the field of public procurements: Amendments to the Criminal Law in connection with the application of coercive measures to legal entities for criminal offences, including bribery. Amendments to the Criminal Law, Latvijas V stnesis No 61 (4867), 27 March 2013; Latvijas V stnesis No 92 (4898), 15 May 2013. Amendments to the Administrative Violations Code of Latvia

Tab.5: Member States clarified on criminal sanctions (new, less, more) within the scope of legislation adopted

Legislative measure (specification): Time barring				
MS	Measure	Single Package	more/ less	Scope of sanction
CZ	M3	Sg.	less	Anti-fraud and anti-corruption strategy (and accompanying action plan) to be applied in the context of the 2014-2020PP. Resolution of the Government of the Czech Republic No 851/2013 of 13 November 2013
DK	M1	Pkg.	more	Investigation of cases of tax fraud: Two new provisions in the Administration of Justice Act allow civil investigative demands to be directed at a number of banks on the basis of a single judicial decision ("transaction decision") and the short-term blocking of funds in accounts. Both provisions will facilitate the investigation of cases of tax fraud. Act No 634 of 12 June 2013 amending the Criminal Code, the Administration of Justice Act and various other Acts (improved action against economic crime).
ES	M2	Sg.	more	Good governance: To establish standards comparable with those of other well established democracies. Law 19/2013 on transparency, access to public information and good governance.

Tab.6: Member States clarified on time barring (less or more) within the scope of legislation adopted

The following tables include answers from the Member States as regards legislative measures adopted, sorted according to the revenue and expenditure part of the budget.

REVENUE														Legislative measures									
Member State	Measure	DOMAIN										Single	Package	New Legislation / Amendment	scope of legislation	scope/other	reasons for legislative measure	reasons/other	number	date	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify													
BE	M1	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>						x	/	A	Competences; Definition of breach; Criminal sanctions	/	To clarify or consolidate existing rules; To remedy flaws; To enforce the rules in line with developments in EU law	/	Law of 17 June 2013 containing tax and financial provisions and provisions on sustainable development, in particular Articles 99 to 101 concerning the VAT Code, which impose penalties for violations involving serious tax fraud (Moniteur Belge (Belgian Official Gazette) of 28.6.2013). Customs law: idem + activity detrimental to the Communities' financial interests.	28.6.2013	/	Customs, Tax fraud
BG	M1	<input checked="" type="checkbox"/>											/	x L, Or, Op	A	Powers; Other	The measure introduces fiscal control on the movement of goods of high fiscal risk in Bulgaria in the form of a set of actions by revenue authorities aiming to prevent tax evasion and tax fraud.	To enforce the rules in line with developments in EU law	/	Decree No 251 of 17 December 2013 promulgating the Act amending the Tax and Social Insurance Procedure Code.	20.12.2013	/	Tax fraud
FI	M3	<input checked="" type="checkbox"/>											x	/	A	Other	Fight against informal economy: Buyer of transport services vs Service provider /The legislative amendment requires the buyer of transport services to ensure that the service provider observes the law. Increased supervision by clients is an important factor in combating the informal economy in the transport sector.	To remedy flaws	/	12.4.2013/262	12.4.2013	/	Tax fraud

REVENUE														Legislative measures													
Member State	Measure	DOMAIN										Single	Package	New Legislation / Amendment	scope of legislation	scope/other	reasons for legislative measure	reasons/other	number	date	Horizontal measure (H)	Sectoral measure					
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of Interest	Fraud definition	AFCOS	Other	If other please specify																	
FR	M1		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	Corruption in a context other than public procurement	/	x L, Ad, Or, Op	NL	Competences; Powers; Definition of breach; Recovery; Financial penalties; Criminal sanctions	Corruption in a context other than public procurement	To clarify or consolidate existing rules	/	Laws Nos 2013-1117 and 2013-1115.	6.12.2013	/	Customs, Tax fraud			
LV	M2											<input checked="" type="checkbox"/>	Revenue - tax evasion	/	x L, Ad	A	Competences; Powers	/	To remedy flaws	/	Amendments to the Law on Taxes and Duties, Latvijas Vēstnesis No 232 (5038).	6.11.2013	/	Tax fraud			
PL	M2		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									/	x	/	A	Other	Tackling VAT fraud/Changes to VAT: extending the list of goods covered by the reverse charge mechanism (some steel products and waste), excluding (in some cases) the possibility of quarterly clearance of accounts and introducing tax liability for the sale of some steel products, fuel and unwrought gold.	Other	Tackling VAT fraud more effectively	Act amending the VAT Act and some other acts (Journal of Laws 2013, item 1027).	26.7.2013	/	Tax fraud			
PL	M3			<input checked="" type="checkbox"/>									/	/	x L, Or, Op	A	Powers; Definition of breach; Other administrative penalties	/	To remedy flaws	/	Excise Duty Act of 6 December 2008 (Journal of Laws 2009/3, item 11)	1.1.2013	/	Customs, Tax fraud			

EXPENDITURE														Legislative measures									
Member State	Measure	DOMAIN										Single	Package	New Legislation / Amendment	scope of legislation	scope/other	reasons for legislative measure	reasons/other	number	date	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify													
CZ	M2	<input checked="" type="checkbox"/>											x	/	A	Other	A condition to the effect that a tender procedure will be cancelled if only one tenderer applies , in which case the limit for the type of tender procedure concerned and the time-limits will be adjusted.	To clarify or consolidate existing rules;To enforce the rules in line with developments in EU law	/	Legislative measure No 341/2013 adopted by the Senate on 10 October 2013	10.10.2013	H	/
CZ	M3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>	x	/	NL	Criminal sanctions;Time barring	/	To remedy flaws;To enforce the rules in line with developments in EU law	/	Resolution of the Government of the Czech Republic No 851/2013 of 13 November 2013	13.11.2013	H	/
DK	M1		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>	x	/	A	Powers;Definition of breach;Criminal sanctions;Time barring;Other	Investigation of cases of tax fraud: Two new provisions in the Administration of Justice Act allow civil investigative demands to be directed at a number of banks on the basis of a single judicial decision ("transaction decision") and the short-term blocking of funds in accounts. Both provisions will facilitate the investigation of cases of tax fraud.	To clarify or consolidate existing rules;To remedy flaws	/	Act No 634 of 12 June 2013 amending the Criminal Code, the Administration of Justice Act and various other Acts (improved action against economic crime).	12.6.2013	H	/
DK	M2		<input checked="" type="checkbox"/>										x	/	A	Criminal sanctions	/	Other	The objective is to boost competition via more effective and useful competition law. Cartels can cause great economic damage, <i>inter alia</i> through excessively high prices. The objective is to be achieved by increasing the risk of detection and ensuring that fines and prison sentences have a deterrent effect.	The more stringent provisions of the Act were inserted via Act No 1385 of 23 December 2012. The current legislation is Consolidated Act No 23 of 17 January 2013.	17.1.2013	H	/

EXPENDITURE														Legislative measures									
Member State	Measure	DOMAIN										Single	Package	New Legislation / Amendment	scope of legislation	scope/other	reasons for legislative measure	reasons/other	number	date	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of Interest	Fraud definition	AFCOS	Other	If other please specify													
EE	M1	<input checked="" type="checkbox"/>										/	/	x L, Op	A	Other	Electronic public procurement since 1 January 2013. The Public Procurement Act states that the contracting authority must enable the electronic submission of tenders and requests at least to the extent of no less than 50 per cent of the financial capacity of public procurement planned by the contracting authority for the budgetary year.	To enforce the rules in line with developments in EU law	/	Section 55(7) of the Public Procurement Act, adopted on 16 December 2010, entered into force on 1 January 2013.	1.1.2013	H	/
EL	M1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>							/	/	x L, Or	NL, A	Competences; Powers	National Anti-Corruption Coordinator	To remedy flaws; To enforce the rules in line with developments in EU law; Other	To tackle corruption and increase transparency.	(1) Articles 75 and 76 of Law 4139 of 20 March 2013: Public Prosecutor for Corruption Cases, (2) Annex M to Law 4152 of 9 May 2013 National Anti-Corruption Coordinator.	20/03/2013	H	/
EL	M2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	Investment project co-financed by the EU	/	x L, Act, Or, Op	A	Recovery	/	To clarify or consolidate existing rules; To enforce the rules in line with developments in EU law; Other	To feed data from the checks carried out by the SDOE to protect the economic interests of the Community budget into the NSRF monitoring and control system and to input cases of suspected fraud into the NSRF monitoring and control system	Article 16 of Decision No 5058/138/ 13.02.2013 (GG II, 292)	13.2.2013	H	/
ES	M1	<input checked="" type="checkbox"/>									<input checked="" type="checkbox"/>	Control of public expenditure; e-government.	x	/	NL	Other	Accounting; Electronic invoice; Classification undertakings; Solvency; Public sector contracts - state and regional supervisory and legislative bodies.	To remedy flaws	/	Law 25/2013 to promote electronic invoices and create an accounting register of invoices in the public sector.	27/12/2013	H	/
ES	M2					<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	Transparency: Access to public information; Good governance.	x	/	NL	Recovery; Financial penalties; Other administrative penalties; Time barring; Other	Administrative infringements.	To clarify or consolidate existing rules; To remedy flaws; Other	To establish standards comparable with those of other well established democracies.	Law 19/2013 on transparency, access to public information and good governance.	9.12.2013	H	/

EXPENDITURE																					
Legislative measures																					
Member State	Measure	DOMAIN								Single	Package	New Legislation / Amendment	scope of legislation	scope/other	reasons for legislative measure	reasons/other	number	date	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other												If other please specify
LV	M1	<input checked="" type="checkbox"/>									x	/	A	Criminal sanctions	/	Other	To allow Latvia to reform criminal penalties policy in all areas covered by the Criminal Law.	Amendments to the Criminal Law, Latvijas V stnesis No 202 (4805).	14.3.2013	H	/
LV	M3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				/		x L, Ad, Or, Op	Definition of breach;Criminal sanctions;Other	PP/Amendments to the Criminal Law in connection with the application of coercive measures to legal entities for criminal offences, including bribery.(Since 1 September 2013 the Procurement Monitoring Bureau (IUB) has been the competent authority that detects administrative violations in the fields of public procurement and public-private partnerships, and also enforces administrative liability.)	Other	To increase the effectiveness of the legal framework in relation to coercive measures applicable to legal entities, and to introduce administrative liability for violations in the field of public procurements.	Amendments to the Criminal Law, Latvijas V stnesis No 61 (4867), 27 March 2013; Latvijas V stnesis No 92 (4898), 15 May 2013. Amendments to the Administrative Violations Code of Latvia	14.3.2013	/	Agriculture, Fisheries, Cohesion policy
MT	M2				<input checked="" type="checkbox"/>						x	/	NL	Other	An Act to protect whistleblowers	To clarify or consolidate existing rules	/	L.N.65 of 2013 - Public Procurement (Amendment) Regulations, 2013 Government Gazette of Malta No. 19,032	19.2.2013	H	/
MT	M3	<input checked="" type="checkbox"/>									x	/	A	Other	Appeals Process	To clarify or consolidate existing rules	/	L.N.65 of 2013 - Public Procurement (Amendment) Regulations, 2013 Government Gazette of Malta No. 19,032	19.2.2013	H	/
NL	M1										x	/	NL	Powers	/	To enforce the rules in line with developments in EU law	/	Number: 33.247 (Bulletin of Acts and Decrees 467, 2012)	15.10.2012	H	/
PL	M1	<input checked="" type="checkbox"/>									x	/	A	Competences; Powers	/	To clarify or consolidate existing rules;To remedy flaws	/	Act amending the VAT Act and some other acts (Journal of Laws 2013, item 1027)	26.7.2013	/	Agriculture

2.3.2. Administrative measures

This section is dedicated to "administrative measures", *i.e.* those non-legislative measures aimed at detailing the implementing rules for the management, control and protection of the EU financial interests. Member States were asked to specify if it is a new measure, update or both, the scope of the measure, the type of act adopted, reasons of the measure and nature of the measure (horizontal or sectoral and specific sectors concerned).

The majority of administrative measures taken in 2013, were adopted as a single measure or within a package of measures³⁸, concerned public procurement alone or in addition with other domain(s), such as corruption, conflict of interest, financial crime or fraud definition. These provisions mostly had sectoral effect³⁹. The scope of these provisions was mostly monitoring, detection and investigation (monitoring, desk checks or on- the- spot checks and audit checklist) and fewer concerning irregularity reporting and recovery.

The administrative measures adopted in the domain of public procurement included sets of provisions concerning instructions, guidelines and manuals (new or updated) on monitoring, desk checks and on-the spot controls⁴⁰, completed by irregularities reporting guidance⁴¹, management of funds, penalty and recovery guidance⁴².

Italy for example introduced a special obligation as regards first level of control in order to avoid double funding (on-the-spot checks in relation to self-declarations by the beneficiaries – e.g. accounts verification).

Separate measures adopted included audit checklist and investigation⁴³, recovery procedure⁴⁴, eligibility criteria⁴⁵, penalty⁴⁶ and irregularities reporting⁴⁷.

Other administrative measures reported by the Member States involved various provisions, such as administrative controls within public procurement⁴⁸, establishment of a working group clarifying guidelines on financial crime⁴⁹, introduction of red flags for Managing Authorities for checks in the public

³⁸ Most of them were single administrative measures (19), however several Member States adopted administrative measures within a package of measures (a whole set of legislative, administrative, operational and organisational measures (5), administrative and organisational measures (2), administrative and operational measures (2) or as measures accompanying legislation (2).

³⁹ These aimed mostly at the expenditure part of the budget (8 measures with a horizontal effect): Cohesion policy (16), followed by Agriculture (8), Fisheries (6) and Migration and Asylum (3). Some of the also aimed at the revenue: customs and fraud (2).

⁴⁰ Belgium, Denmark, Germany (public procurement and corruption), Estonia, Ireland, Greece, France, Latvia, Luxembourg, Netherlands, Romania, Finland and United Kingdom.

⁴¹ Belgium, Ireland, Greece, France, Croatia, Latvia and United Kingdom.

⁴² Cyprus and Finland (only recovery)

⁴³ Slovenia and Slovakia

⁴⁴ Greece and Finland

⁴⁵ Belgium, Slovakia

⁴⁶ Latvia

⁴⁷ Croatia and France

⁴⁸ Slovakia

⁴⁹ Sweden

procurement procedure⁵⁰ or guidance for Managing Authority to reduce situations of conflict of interest⁵¹.

The administrative measures relating to the public procurement also involved introduction of specific IT tools⁵² or upgrade of the online application⁵³.

The following tables include answers from the Member States as regards administrative measures adopted, sorted according to the revenue and expenditure part of the budget.

⁵⁰

Romania

⁵¹

Slovakia

⁵²

Sweden (electronic system of checks in the customs procedure)

⁵³

Slovenia (in order to ensure more efficient supervision, by the competent authorities, institutions and the media, of the use of the public money)

REVENUE																				
Administrative measures																				
Member State	Measure	DOMAIN								Single / Package	New measure / Update	scope of administrative measure	scope/other	type of act	type of act/other	reasons	reasons/other	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other											If other please specify
FR	M1		✓				✓	✓		✓	Corruption in a context other than public procurement	Pkg (L, Ad, Op, Or)	U	On the spot checks; Audit checklist; Irregularities reporting	/	Instructions, Guidelines, Manuals	/	To clarify or consolidate existing rules	/	Customs, Tax fraud
LV	M2								✓	Revenue - tax evasion.	Pkg (L+Ad)	N	Penalty	/	Decision, resolution	/	Other	To limit the fictitious registration / establishment.	/	Tax fraud
SE	M3		✓								/	Sg	N	Other	Electronic blocking system: Swedish customs has an electronic blocking system which enables checks to be made when goods are allocated to a customs procedure/declared to Customs. IT capacity is being developed to comply with the requirements of the Union Customs Code. Various items will be subjected to risk analysis, and the new IT support will facilitate risk management.	Instructions, Guidelines, Manuals	/	To clarify or consolidate existing rules	/	Tax fraud

EXPENDITURE																						
Administrative measures																						
Member State	Measure	DOMAIN										Single / Package	New measure / Update	scope of administrative measure	scope/other	type of act	type of act/other	reasons	reasons/other	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify												
BE	M2	✓									✓	State aid	Sg	U	Eligibility criteria; Monitoring/desk checks; On the spot checks; Investigation; Irregularities reporting; Recovery	/	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	/	Cohesion policy, Migration and asylum
CY	M3										✓	In the context of the fight against fraud in the agricultural sector, the Cyprus Agricultural Payments Organisation has adopted the 'Policy of proofing of legislation and of the management and control systems of the Cyprus Agricultural Payments Organisation against irregularities and fraud'.	Sg	N, U	Management of funds; Monitoring/desk checks; On the spot checks; Audit checklist; Investigation; Irregularities reporting; Penalty; Recovery	/	Decision, Resolution	/	To clarify or consolidate existing rules; To enhance existing measure	/	/	Agriculture
DE	M1	✓			✓							/	Sg	U	Monitoring/desk checks; On the spot checks; Audit checklist	/	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	/	Fisheries
DE	M2	✓										/	Sg	U	Monitoring/desk checks; On the spot checks; Audit checklist	/	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	/	Agriculture
DK	M3	✓										/	Sg	U	Monitoring/desk checks; Audit checklist	/	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	/	Cohesion policy
EE	M2	✓										/	Pkg (Ad, Or)	U	Monitoring/desk checks; On the spot checks	/	Instructions, Guidelines, Manuals	/	To clarify or consolidate existing rules; To enhance existing measure	/	/	Cohesion policy

EXPENDITURE		Administrative measures																				
Member State	Measure	DOMAIN										Single / Package	New measure / Update	scope of administrative measure	scope/other	type of act	type of act/other	reasons	reasons/other	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify												
EL	M2	✓	✓		✓	✓					✓	Investment project co-financed by the EU	Pkg (L, Ad, Or, Op)	N	Monitoring/desk checks;On the spot checks;Audit checklist;Investigation ;Irregularities reporting;Penalty;Recovery	/	Other	Directives, Guidelines, Reports, Recommendations, Proposals, Advice, Action Plans.	To enhance existing measure;Cross-cutting measure	/	H	/
FI	M1		✓								✓	The administrative authority issued guidelines on 29 April 2013 for ensuring the durability of operations pursuant to Article 57 of Council Regulation (EC) No 1083/2006. The spot check in connection with ensuring durability is carried out according to a check list.	Sg	U	Monitoring/desk checks;On the spot checks;Audit checklist;Recovery	/	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	/	Cohesion policy
FI	M2										✓	The administrative authority presented the requirements for follow-up action at four regional training sessions in December 2013. The sessions focused on the Commission's guidance for complying with corrective measures that guide decision-making.	Sg	N	Monitoring/desk checks;Recovery	/	Instructions, Guidelines, Manuals	/	To clarify or consolidate existing rules	/	/	Cohesion policy
FR	M3	✓									✓	Combating fraud in European subsidies (ERDF, ESF, EFF)	Pkg (Ad, Op)	U	On the spot checks;Audit checklist;Irregularities reporting	/	Recommendation	/	To clarify or consolidate existing rules	/	H	/

EXPENDITURE														Administrative measures									
Member State	Measure	DOMAIN										Single / Package	New measure / Update	scope of administrative measure	scope/other	type of act	type of act/other	reasons	reasons/other	Horizontal measure (H)	Sectoral measure		
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify													
HR	M3							<input checked="" type="checkbox"/>					Sg	N	Irregularities reporting	/	Instructions, Guidelines, Manuals	/	Other	guidelines relating to irregularities/In accordance with the Act establishing an institutional framework for the use of the EU structural instruments in the Republic of Croatia, the Office for Combating Irregularities and Fraud (SSNIP) has helped to develop guidelines relating to irregularities within the scope of the Structural Funds and the Cohesion Fund, which are part of an umbrella document entitled 'Guidelines' .	/	Cohesion policy/Fisheries, Agriculture	
HU	M2	<input checked="" type="checkbox"/>											Pkg (Ad, Or, Op)	U	Other	The Public Procurement Authority (PPA) issues guidelines on public procurement practice in order to facilitate the application of the public procurement regulations. These also cover public procurement procedures and are continuously updated. The guidelines can be consulted on the PPA website and in the Public Procurement Bulletin.	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	H	/	

EXPENDITURE		Administrative measures																					
Member State	Measure	DOMAIN										Single / Package	New measure / Update	scope of administrative measure	scope/other	type of act	type of act/other	reasons	reasons/other	Horizontal measure (H)	Sectoral measure		
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify													
IE	M1	✓	✓			✓								Sg	U	Monitoring/desk checks;On the spot checks;Audit checklist;Investigation ;Irregularities reporting	/	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	/	Agriculture
IT	M2	✓				✓					✓	Procedures for obtaining EU financing and timetables for checks	Sg (Ad)	N, U	Eligibility criteria; Monitoring/desk checks; On the spot checks; Audit checklist; Irregularity reporting, Recovery, Other	First-level controllers obliged to verify the information self certified by beneficiaries on site. For example, verification of budgets to avoid double funding.	Other	Beneficiaries that report research grants for several projects (or financing lines) have to provide a summary table attesting to the breakdown of spending which clearly shows that there is no overexposure to funding.	To clarify or consolidate existing rules; To enhance existing measure; Other	Use of payment instruments which allow traceability in the reporting of expenditure within the framework of operational programmes financed.	H	/	
LU	M1	✓										/	Sg	U	Monitoring/desk checks;Audit checklist	/	Instructions, Guidelines, Manuals	/	To clarify or consolidate existing rules	/	/	Cohesion policy	
LV	M3	✓	✓			✓	✓	✓				/	Pkg (L, Ad, Or, Op)	N,U	Management of funds;Monitoring/desk checks;On the spot checks;Irregularities reporting;Penalty	/	Other	Certain powers of the competent authority; Instructions, guidelines.	To enhance existing measure;Cross-cutting measure	/	/	Agriculture, Fisheries, Cohesion policy	

EXPENDITURE																								
Administrative measures																								
Member State	Measure	DOMAIN										Single / Package	New measure / Update	scope of administrative measure	scope/other	type of act	type of act/other	reasons	reasons/other	Horizontal measure (H)	Sectoral measure			
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify														
NL	M2											✓	Social Affairs and Employment (ESF structural fund). Since 2012 the Agency for Social Affairs and Employment (Agentschap SZW) has been implementing a cautious policy of paying advances to reduce the number of recoveries.	Sg	U	Monitoring/desk checks	/	Other	The work programme has been extended. (A budget is no longer sufficient for the payment of an advance. It is also necessary to describe the stage reached in the project and to forecast the remaining duration of the project.)	To enhance existing measure	/	/	Cohesion policy	
NL	M3											✓	Agentschap SZW has switched to a data monitoring-based, statistically defined control method. This has resulted in efficiency and increased reliability. The general COCOF guidelines have also been applied consistently since 2013.	Sg	U	Monitoring/desk checks	/	Instructions, Guidelines, Manuals	/	Other	Method of control/Agency for Social Affairs and Employment : Agentschap SZW has switched to a data monitoring-based, statistically defined control method. This has resulted in efficiency and increased reliability. The general COCOF guidelines have also been applied consistently since 2013.		/	Cohesion policy
RO	M1												/	Pkg (L, Ad, Op, Or)	N	Monitoring/desk checks	/	Other	Interministerial Memorandum approved by the Prime Minister of Romania	Other	New administrative measure for ex-ante verification regarding the conflict of interests - ongoing	/	Agriculture, Fisheries, Cohesion policy	

EXPENDITURE																Administrative measures									
Member State	Measure	DOMAIN										Single / Package	New measure / Update	scope of administrative measure	scope/other	type of act	type of act/other	reasons	reasons/other	Horizontal measure (H)	Sectoral measure				
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify															
RO	M2	✓										Pkg (L, Ad)	N	Management of funds;Other	Red flags for Managing Authorities verifications of the public procurement procedure	Instructions, Guidelines, Manuals	/	To clarify or consolidate existing rules	/	/	Agriculture, Fisheries, Cohesion policy				
RO	M3				✓							Pkg (L, Ad, Or, Op)	N	Other	Raise institutional awareness on corruption and protection of EU financial interests (including public procurement area and EAFRD private beneficiaries)	Other	National Anticorruption Strategy 2012-2015 (evaluation reports) + training programs + public campaigns + web portal for EAFRD private beneficiaries	To clarify or consolidate existing rules;To enhance existing measure;Other	Transparency of the procurement procedure;Evaluate the communication ability of the Managing Authorities and the transparency level	H	/				
SE	M1		✓									Sg	N	Other	A working group has been set up to detect and combat errors and suspected crime involving EU resources. This group is currently working on guidelines to clarify what is meant by error and suspected crime.	Decision, Resolution	/	To clarify or consolidate existing rules	/	/	Agriculture, Fisheries, Cohesion policy, Migration and asylum				
SI	M1		✓		✓	✓	✓	✓	✓	✓		Pkg (Ad, Op)	N,U	Audit checklist;Investigation ;Other	Upgrade of the 'Supervisor' online application, which was launched on 3 March 2014 (remit of the Commission for the Prevention of Corruption – KPK).	Other	Upgrade of the 'Supervisor' online application, which was launched on 3 March 2014 (remit of the Commission for the Prevention of Corruption – KPK).	Other	Supervision: To ensure more efficient supervision, by the competent authorities, institutions and the media, of the use of the public money (remit of the Commission for the Prevention of Corruption – KPK).	/	Agriculture, Fisheries, Cohesion policy, Migration and asylum				

EXPENDITURE															Administrative measures									
Member State	Measure	DOMAIN										Single / Package	New measure / Update	scope of administrative measure	scope/other	type of act	type of act/other	reasons	reasons/other	Horizontal measure (H)	Sectoral measure			
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify														
SK	M1	✓											Sg	U	Eligibility criteria;On the spot checks;Other	administrative controls of public procurement	Instructions, Guidelines, Manuals	/	To clarify or consolidate existing rules;To enhance existing measure	/	/	Cohesion policy		
SK	M2	✓	✓			✓	✓						Sg	U	Audit checklist;Irregularities reporting;Other	the government audit rules	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	/	Fisheries, Cohesion policy		
SK	M3					✓							Sg	N	Other	Conflict of interest (Managing authority guidance)	Other	managing authority guidance regarding conflict of interest	To clarify or consolidate existing rules	/	/	Fisheries, Cohesion policy		
UK	M1	✓			✓	✓							Pkg (Ad, Or)	U	Monitoring/desk checks;On the spot checks;Irregularities reporting	administrative controls of public procurement	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	H	/		
UK	M2	✓											Pkg (Ad, Or, Op)	N,U	Eligibility criteria;Monitoring/desk checks;On the spot checks;Irregularities reporting;Recovery	/	Instructions, Guidelines, Manuals	/	To clarify or consolidate existing rules;To enhance existing measure	/	/	Cohesion policy		
UK	M3		✓										Sg	U	Investigation	/	Instructions, Guidelines, Manuals	/	To enhance existing measure	/	/	Cohesion policy		

2.3.3. Organisational measures

This section is dedicated to "organisational measures", *i.e.* those measures aimed at impacting on the organisation of bodies competent for the protection of the EU financial interests. The Member States were asked to specify if it is a new measure, update or both, to specify the scope of the measure, expected results in terms of resources, date and nature of the measure.

The organisational measures taken in 2013 again confirm the trend of provisions adopted mainly within the public procurement domain alone or complemented with other field (such as corruption, organised crime, conflict of interest and other) and a few measures in otherfields⁵⁴, adopted mostly within a package of provisions⁵⁵ with a horizontal effect⁵⁶.

The concrete organisational measures adopted by the Member States concerned mostly the reorganisation of existing bodies and competences within and inter-agency cooperation⁵⁷, general trainings and fraud awareness training⁵⁸.

Italy for example adopted an organisational measure aimed at instructing investigative Departments about the implementation of international cooperation for the fight against organised crime (economic and assets recovery measures). Furthermore, the measure also targeted investigative projects based on specific "risk scores". Portugal implemented a more robust management and control system for Cohesion policy by a merger of the Development and Cohesion Agency, which should be an essential step for fraud prevention and creating procedural synergies.

The following tables include answers from the Member States as regards organisational measures adopted, sorted according to the revenue and expenditure part of the budget.

⁵⁴ Financial crime (1), organised crime (1), corruption (1), conflict of interest (1) and AFCOS (2)
⁵⁵ Organisational measures together with administrative, legislative and operational measures (5) or legislative, organisational and operational 2) or administrative, organisational and operational (2) or legislative/administrative and organisational (2)
⁵⁶ Compare organisational measures with horizontal effect (11) and sectoral effect (3revenue and 4 expenditure).
⁵⁷ Greece, Spain, France, Luxembourg, Hungary, Poland, Romania, , Portugal, and (reorganisation of existing bodies and competences); Greece, Austria and Poland (inter-agency cooperation).
⁵⁸ Italy, Latvia and United Kingdom (general training and fraud awareness training), Greece, Italy and United Kingdom (fraud awareness training) and Estonia (general training)

REVENUE											Organisational measures									
Member State	Measure	DOMAIN									Single	Package	New measure / Update	scope	scope-other	expected resources	resources/other	date	Horizontal measure (H)	Sectoral measure
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify										
BG	M1	<input checked="" type="checkbox"/>								/	/	x (L, Or, Op)	U	Competence;Other	Decision No189 of 20 December 2013 of the Management Board of the National Revenue Agency approving the management and organisational structure of the Central Administration of the National Revenue Agency (NAP).	Neutral on resources	/	20.12.2013	/	Tax fraud
FR	M1	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	Corruption in a context other than public procurement	/	x (L, Ad, Or, Op)	N	Reorganisation of existing bodies;Competence	/	Neutral on resources	/	6.12.2013	/	Customs, Tax fraud
PL	M3			<input checked="" type="checkbox"/>						/	/	x (L, Or, Op)	N	Competence;Inter- agency cooperation	/	Neutral on resources	/	1.1.2013	/	Customs, Tax fraud

EXPENDITURE		Organisational measures																		
Member State	Measure	DOMAIN									Single	Package	New measure / Update	scope	scope-other	expected resources	resources/other	date	Horizontal measure (H)	Sectoral measure
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify										
AT	M1							<input checked="" type="checkbox"/>		/	x	/	N	Inter-agency cooperation	/	Neutral on resources	/	9.1.2014	H	/
EE	M2	<input checked="" type="checkbox"/>								/	/	x (Ad, Or)	U	General trainings	/	Increased resources	/	1.1.2013	/	Cohesion policy
EL	M1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>					/	/	x (L, Or)	N,U	Reorganisation of existing bodies;Competence;Inter-agency cooperation;Other	To tackle corruption and increase transparency, prepare and monitor draft national strategy for preventing and combating corruption.	Decreased resources	/	20.3.2013	H	/
EL	M2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	Investment project co-financed by the EU	/	x (L, Ad, Or, Op)	U	Inter-agency cooperation;Fraud awareness trainings;Simplification of procedures;Other	The SDOE notifies the certifying authority of irregularities found during its controls so that an investigation can be carried out into any link between the irregularities found and expenditure notified to the EC under the NSRF. If so, the certifying authority carries out a financial correction.	/	The increased cooperation at the inter-service level makes the most of and strengthens the available resources of the control mechanism and maximises the expected benefits in terms of protecting the financial interests of the EU	13.2.2013	H	/
ES	M3		<input checked="" type="checkbox"/>							This organisational measure extends the powers of the unit in charge of financial crime to include the fight against corruption, although it cannot be deemed to be an anti-corruption measure within the meaning of section 8 of the questionnaire.	x	/	U	Reorganisation of existing bodies;Competence;Inter-agency cooperation	/	Neutral on resources	/	18.1.2013	H	/
FR	M2							<input checked="" type="checkbox"/>		/	x	/	N	Inter-agency cooperation	/	Neutral on resources	/	1.5.2013	H	/

EXPENDITURE														Organisational measures							
Member State	Measure	DOMAIN									Single	Package	New measure / Update	scope	scope-other	expected resources	resources/other	date	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify											
HU	M2	✓									/	x (Ad, Or, Op)	N	Other	On the basis of the Evaluation Report being drawn up under the Common Assessment Framework to assist organisational development at the PPA (Public Procurement Authority), measures are being prepared to further that development and increase satisfaction both internally and externally.	Other	More effective use of available resources.	2013	H	/	
IT	M3	✓	✓	✓	✓					✓	An organisational measure was adopted aimed at providing units with provisions regarding the methods of implementing international cooperation on combating organised crime financially and through property through the Asset Recovery Offices (ARO).	/	x (Or, Op)	U	General trainings; Fraud awareness trainings; Simplification of procedures; Other	The organisational measure was aimed at devising targeted investigative projects for economic or regional situations characterised by high risk profiles for fraud.	Neutral on resources	/	20.1.2013	H	/
LU	M2	✓									/	x	/	N	Reorganisation of existing bodies	/	Neutral on resources	/	1.1.2014	H	/
LV	M3	✓	✓		✓	✓	✓				/	x (L, Ad, Or, Op)	N, U	Fraud awareness trainings; Other	Cooperation with other public stakeholders; A matrix on the prevention of double funding was published on the EU fund website on 2 July 2013	Increased resources	/	15.4.2013	H	/	

EXPENDITURE														Organisational measures							
Member State	Measure	DOMAIN									Single	Package	New measure / Update	scope	scope-other	expected resources	resources/other	date	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify											
PT	M2											x	/	N	Reorganisation of existing bodies;Simplification of procedures;Other	Creation of a single management body for the cohesion policy funds, which, in collaboration with the IGF-AFCOS (Inspeção-Geral de Finanças,AA), makes a decisive contribution to the robustness of the management and control system so essential to fraud prevention and creates procedural synergies.	Neutral on resources	/	18.10.2013	/	Cohesion policy
RO	M1									/		/	x (L, Ad, Or, Op)	N	Competence;Inter- agency cooperation;Simplification of procedures	/	Neutral on resources	/	30.1.2013	/	Agriculture, Fisheries, Cohesion policy
RO	M3									/		/	x (L, Ad, Or, Op)	U	Competence	/	Neutral on resources	/	19.6.2013	H	/
UK	M1									/		/	x (Ad, Or)	U	General trainings;Fraud awareness trainings	/	Neutral on resources	/	1.4.2014	H	/
UK	M2									/			x (Ad, Or, Op)	N,U	Competence;General trainings;Fraud awareness trainings	/	Decreased resources	/	1.1.2013	/	Cohesion policy

2.3.4. Operational measures

This section is dedicated to "operational measures", *i.e.* those measures aimed at increasing the performance of the control system, in terms of utilised tools or enhance cooperation with other bodies. The Member States were asked to specify if it is a new measure, update or both, the scope of the measure, expected result, date and nature of the measure (horizontal or sectoral and specific sectors concerned).

The operational measures taken in 2013 were mainly aimed at public procurement in combination with other domains. Several measures have been also adopted separately in the corruption field, financial crime, organised crime or regarding AFCOS service⁵⁹. Most operational measures were adopted with sectoral effect⁶⁰.

The concrete scope of operational measures adopted that concerned public procurement included **strengthened IT tools, web reporting and hotline**⁶¹, enhanced with risk indicators and an increased number of checks⁶². Slovenia upgraded the IT tool support, which provides that it is no longer possible to enter incorrect parameters. Slovenia also organised workshops (Agency for Agricultural Markets and Rural Development) for investors in order to reduce the error rate in public procurement and other areas. Poland introduced risk indicators (adding dried tobacco to the risk register) in order to target checks in the customs area. Portugal reported that it is testing ARACHNE risk scoring tool, which comprises a database of projects supported by the Structural Funds, supplemented by publicly available information with a view to identifying the 'most at risk' projects by the use of risk indicators.

Enhanced structured cooperation with law enforcement reported four Member States⁶³. Assessment of integrity compliance during checks introduced Hungary. France introduced flagging practice and tightening up of controls in combating fraud in European subsidies.

Latvia introduced a complex operational measure⁶⁴ targeting fraud in Agriculture, Fisheries and Cohesion Policy that includes flagging practice, risk indicators, increased number of checks, structured cooperation with law enforcement, structured cooperation with judicial authorities and a matrix on the prevention of double funding published on the website.

Slovenia introduced measures on priority handling and more effective detection and investigation of crimes which damage the financial interests of both Slovenia and the EU between the police and the Budget Supervision Office of

⁵⁹ Financial crime (4), organised crime (1), AFCOS (3).

⁶⁰ In total 15 operational measures with sectoral effect (11 expenditure and 4 revenue) and 7 with horizontal effect.

⁶¹ Bulgaria, Estonia, Greece, Cyprus, Hungary (targeted inspection: in cases of suspicion, targeted inspection using the *Opten* contacts network module, which can identify individual client links), Romania and Slovenia.

⁶² Risk indicators (Greece, Poland) increased number of checks (Bulgaria, Hungary, United Kingdom), both risk indicators and increased number of checks (Germany, Ireland, Greece and Slovenia).

⁶³ France, Lithuania, Malta and Romania.

⁶⁴ Within a package of legislative, administrative, organisational and operational measures.

Slovenia on the one hand and the police and the Court of Audit of Slovenia on the other.

The following tables include answers from the Member States as regards operational measures adopted, sorted according to the revenue and expenditure part of the budget.

REVENUE														Operational measures									
Member State	Measure	DOMAIN										Single	Package	New measure / Update	scope of operational measure	scope-scope	expected result	expected result-other	date	Horizontal measure (H)	Sectoral measure		
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify													
BG	M1		✓										/	/	x (L, Or, Op)	N	Increased number of checks	/	Targeting of checks	/	20.12.2013	/	Tax fraud
CY	M2		✓		✓								/	x	/	U	IT tools;Web reporting/Hotline	/	Enhanced cooperation	/	2.1.2013	/	Tax fraud
EL	M3		✓										/	x	/	U	IT tools;Risk indicators;Other	IT/Risk analysis into operation: To improve the targeting and enhance the effectiveness of the risk analysis of the Custom Office enforcement units by bringing the new IT system, ICISNET, into operation.	Enhanced coordination; targeting checks; Other	Enhanced controls during customs clearance	1.1.2013	/	Customs
FR	M1		✓				✓	✓		✓			Corruption in a context other than public procurement	/	x (L, Ad, Or, Op)	N	Structured cooperation with law enforcement;Structured cooperation with judicial authorities	/	Enhanced cooperation; Enhanced information flow	/	25.10.2013	/	Customs, Tax fraud
IE	M3		✓							✓			/	x	/	N	IT tools;Flagging practice;Risk indicators	/	Enhanced coordination;Enhanced information flow;Targeting of checks;Enhanced ex-post controls	/	18.2.2013	/	Customs
LU	M3		✓										/	x	/	N	IT tools	/	Enhanced coordination;Enhanced information flow	/	1.1.2014	/	Customs
PL	M3			✓									/	/	Pkg (L, Or, Op)	U	Risk indicators	/	Targeting of checks; Other	Adding dried tobacco to the risk register	1.1.2013	/	Customs, Tax fraud

EXPENDITURE														Operational measures								
Member State	Measure	DOMAIN										Single	Package	New measure / Update	scope of operational measure	scope-scope	expected result	expected result-other	date	Horizontal measure (H)	Sectoral measure	
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify												
HU	M1				☑								x	/	N	Other	Assessment of integrity compliance during checks.	Enhanced cooperation; Enhanced information flow; Enhanced ex-post controls	/	2013	/	Cohesion policy, Centralised direct management
HU	M2	☑											/	x (Ad, Or, Op)	U	IT tools	/	Enhanced information flow; Enhanced ex-ante controls; Enhanced ex-post controls	/	2013	H	/
HU	M3										☑	Processing of support and payment requests. The Agriculture and Rural Development Agency uses the Opten company information service, of which the contacts network module is a part. These services are of assistance in assessing the client/company financial background and personal links, and therefore in understanding risks that occur.	x	/	U	IT tools; Risk indicators; Increased number of checks; Other	Targeted inspection (In cases of suspicion, targeted inspection using the Opten contacts network module, which can identify individual client links).	Targeting of checks; Targeting of investigations.	/	1.11.2013	/	Agriculture, Fisheries
IE	M2	☑	☑			☑						/	x	/	U	Risk indicators; Increased number of checks	/	Targeting of checks; Targeting of investigations; Enhanced ex-ante controls; Enhanced ex-post controls	/	5.11.2013	/	Agriculture
IT	M3	☑	☑	☑	☑						☑	An organisational measure was adopted aimed at providing units with provisions regarding the methods of implementing international cooperation on combating organised crime financially and through property through the Asset Recovery Offices (ARO).	x	x (Or, Op)	N	Increased number of checks; Structured cooperation; Structured cooperation with law enforcement	/	Enhanced coordination; enhanced cooperation; enhanced information flow	/	21.3.2013	H	/

EXPENDITURE														Operational measures									
Member State	Measure	DOMAIN										Single	Package	New measure / Update	scope of operational measure	scope-scope	expected result	expected result-other	date	Horizontal measure (H)	Sectoral measure		
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify													
LT	M2											<input checked="" type="checkbox"/>	The composition of the working group of irregularities inspectors, which includes representatives of the Lithuanian bodies responsible for the administration of EU financial assistance, was confirmed by Order No 1K-396 of the Minister for Finance.	x	/	U	Structured cooperation with law enforcement	/	Enhanced coordination; enhanced cooperation; enhanced information flow	/	13.12.2013	H	/
LV	M3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						/	/	Pkg (L, Ad, Or, Op)	N, U	Flagging practice; Risk indicators; Increased number of checks; Structured cooperation with law enforcement; Structured cooperation with judicial authorities; Other	Cooperation with other public stakeholders; A matrix on the prevention of double funding was published on the EU fund website on 2 July 2013	Enhanced coordination; Enhanced cooperation; Targeting of checks; Enhanced ex-ante controls; Enhanced ex-post controls	/	2.7.2013	/	Agriculture, Fisheries, Cohesion Policy
MT	M1											<input checked="" type="checkbox"/>	/	x	/	U	Structured cooperation with law enforcement; Structured cooperation with judicial authorities	/	Enhanced coordination; Enhanced cooperation; Enhanced information flow.	/	14.11.2013	H	/
PT	M3		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	Use of the ARACHNE information system in a test phase by the IGF and the Agency. It comprises a database of projects supported by the Structural Funds, which is supplemented by publicly available information with a view to identifying the 'most at risk' projects by the use of risk indicators.	x	/	N	IT tools; Other	Risks of fraud/Conference in Brussels on 3.12.2013: outlined tools which help to raise awareness of the risks of fraud and corruption and gave examples of best practice to reduce fraud and corruption linked to the management of the funds.	Enhanced information flow; Targeting of checks	/	15.11.2013	/	Cohesion policy

EXPENDITURE																Operational measures									
Member State	Measure	DOMAIN										Single	Package	New measure / Update	scope of operational measure	scope-scope	expected result	expected result-other	date	Horizontal measure (H)	Sectoral measure				
		Public procurement	Financial crime	Organised crime	Corruption	Conflict of interest	Fraud definition	AFCOS	Other	If other please specify															
RO	M1													x (L, Ad, Or, Op)	N	IT tools	/	Enhanced cooperation; enhanced information flow; targeting of checks; targeting of investigations; enhanced ex-ante controls	/	30.1.2013	/	Agriculture, Fisheries, Cohesion policy			
RO	M3													x (L, Ad, Or, Op)	U	IT tools;Structured cooperation with law enforcement;Structured cooperation with judicial authorities	/	Enhanced coordination; enhanced cooperation; enhanced information flow; other	Inter-institutional best practice exchange	18.3.2014	H	/			
SI	M1													x (Ad, Op)	N, U	IT tools;Risk indicators;Structured cooperation with law enforcement;Other	Data on the implementation of activities in operations (remit of the Ministry of Finance – Department for EU Donations). This operational measure is dated February 2013.	ALL(enhanced coordination; enhanced cooperation; enhanced information flow; targeting of checks; targeting of investigations; enhanced ex-ante controls; enhanced ex-post controls)	/	3.3.2014	/	Agriculture, Fisheries, Cohesion policy, Migration and asylum.			
SI	M3													x	/	IT tools;Web reporting;Hotline;Increased number of checks;Other	Thanks to the upgraded IT support it is no longer possible to enter incorrect parameters. We have organised workshops (Agency for Agricultural Markets and Rural Development – ARSKTRP) for investors in order to reduce the error rate in public procurement and other areas. The ARSKTRP controls 100 % of the measures and inspects investment projects on site	Enhanced coordination; Enhanced cooperation; Enhanced information flow; Targeting checks; Enhanced ex-post controls	/	15.4.2013	/	Agriculture, Cohesion policy			
UK	M2													x (Ad, Or, Op)	U	Increased number of checks	/	Enhanced cooperation;Enhanced information flow;Targeting of checks	/	1.1.2013	/	Cohesion policy			

2.3.5. *Corruption in public procurement – adopted provisions in detail*

The Member States were asked to clarify on the measures interested fraud prevention and corruption within public procurement, please indicate which elements have been addressed. The choice included pre-set answers regarding measures against corruption, transparency measures, and measures to enhance effectiveness of management, control and audit.

Ten Member States specified adoption of new (or updated) measures aimed at fighting “corruption within public procurement”: Germany, Greece, Italy, Cyprus, Latvia, Hungary, Malta, Romania, Slovenia and United Kingdom. These measures concerned, with a few exceptions, the public sector⁶⁵, which reflects the current trend in the measures taken to combat fraud within procurement and responds to some extent to several recommendations from the last year⁶⁶.

The specific measures aimed at corruption that involved administration of *personnel* (including the post-employment rules)⁶⁷, introduction of the four-eye principle⁶⁸, anti-corruption training and awareness raising⁶⁹ were among the most frequent measures adopted within this set. Italy, Latvia and Malta also introduced provisions on the protection of whistleblowers. Debarment (black lists) has been included in the provisions tackling corruption in Italy, Latvia and Romania. The specific *transparency measures* in this section involved public disclosure of information, including disclosure of fraudsters⁷⁰.

Amongst the specific measures to enhance *effectiveness of management* were reported provisions concerning specialised or centralised procurement authorities⁷¹. Fewer Member States introduced or enhanced corruption statistics⁷², e- procurement⁷³ and integrity pacts⁷⁴.

The set of measures aimed at *effectiveness of control and audit*⁷⁵ in particular focused on enhanced smart IT tools and databases together with enhanced risk assessment⁷⁶.

The following tables include answers from the Member States as regards adopted measures to fight the corruption within public procurement.

⁶⁵ Malta introduced measures to protect whistleblowers with the effect on both private and public sector; Romania and Greece adopted a set of measures tackling corruption (with target on the public procurement) with the effect on private and public sector.

⁶⁶ Recommendation 5, 6 and 8, lesser to the recommendation 2 of the PIF report 2012.

⁶⁷ Cyprus, Hungary, Italy, Romania and United Kingdom

⁶⁸ Germany, Hungary, Latvia, Romania and Slovenia

⁶⁹ Germany

⁷⁰ Disclosure of fraudsters (naming and shaming) introduced Germany, Cyprus, Latvia, Romania; disclosure of documents and information introduced Italy and Romania; disclosure of beneficial owners introduced Cyprus, Italy and Slovenia.

⁷¹ Germany, Greece, Italy, Cyprus and Romania

⁷² Greece, Italy, Romania and Slovenia

⁷³ Malta, Romania and United Kingdom

⁷⁴ Italy and Slovenia

⁷⁵ Germany, Greece, Cyprus, Latvia, Malta and Slovenia

⁷⁶ Greece, Italy, Cyprus, Latvia, Hungary, Romania and Slovenia

Measures in the fight against corruption															
MS	CY	DE	DE	DE	EL	EL	HU	IT	IT	IT	LV	MT	RO	SI	UK
Measure	M2	M1	M2	M3	M1	M2	M1	M1	M2	M3	M3	M2	M3	M1	M1
Public sector / including political sphere	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Private sector						✓						✓	✓		
Personnel administration	✓					✓	✓	✓					✓		✓
Rules on ethics						✓	✓	✓			✓		✓	✓	✓
Four-eye principle		✓	✓	✓		✓	✓				✓		✓	✓	
Anticorruption training and awareness-raising		✓	✓	✓		✓	✓				✓		✓	✓	✓
Mandatory disclosure of assets						✓					✓		✓		✓
Post-employment rules	✓					✓		✓			✓				
Sanctions						✓		✓			✓		✓	✓	
Leniency/voluntary disclosure programmes	✓					✓									
White lists								✓							
Debarment, Black lists						✓			✓				✓		
Whistleblowers						✓		✓			✓	✓			
International collaboration						✓					✓		✓		
Agents provocateurs											✓		✓		

CORRUPTION WITHIN PUBLIC PROCUREMENT

Transparency measures																
MS	CY	DE	DE	DE	EL	EL	HU	IT	IT	IT	LV	MT	RO	SI	UK	
Measure	M2	M1	M2	M3	M1	M2	M1	M1	M2	M3	M3	M2	M3	M1	M1	
Public sector / including political sphere	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Private sector					✓							✓	✓			
Disclosure of fraudsters	✓										✓		✓			
Disclosure of beneficial owners of the contractors and subcontractors	✓							✓						✓		
Disclosure of the members of evaluation committees																
Public disclosure of documents/ information		✓	✓	✓				✓					✓			
Other						The NSRF monitoring and control system is fed with data from the controls carried out by the SDOE. This adds value to the transparency sector owing to utilisation of the SDOE's special powers in relation to its access to sources of information.	Publication of the State Audit Office reports		Submission to the contracting authority of a list of all the undertakings involved in a project both directly and indirectly for subsequent transfer to the prefecture.	Support for the implementation of a central administration's anti-corruption plans through a risk analysis of irregularities in the management of European Union funds.	Since 18 July 2012 the Corruption Prevention and Combating Bureau (KNAB) has published information on its website on identified violations committed by State officials in the field of corruption prevention, indicating the official's full name and position held, the nature and time of the violation, and also the decision taken as a result and its enforcement.		Disclosure of the implementation level of anticorruption measures by the public institutions.	The 'Supervisor' application will enable everyone to view details of transactions between the State and its business partners; for each transaction, the name of the business partner will appear along with the payment amount and date, the budget item from which the amount has been paid and the type of cost.	UK agriculture paying agencies have regularly reviewed controls and measures to guard against potential fraud and respond to reported incidents. Fraud awareness e-learning is mandatory for all employees. Employees must declare any potential conflicts of interest and gifts/hospitality.	

CORRUPTION WITHIN PUBLIC PROCUREMENT

Measures to improve the effectiveness of management

MS	CY	DE	DE	DE	EL	EL	HU	IT	IT	IT	LV	MT	RO	SI	UK
Measure	M2	M1	M2	M3	M1	M2	M1	M1	M2	M3	M3	M2	M3	M1	M1
Public sector / including political sphere	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Private sector					✓							✓	✓		
E-procurement												✓	✓		✓
Market-based indicators															
Specialised or centralised procurement authorities	✓	✓	✓	✓	✓			✓					✓		
Assessment of anticorruption measures							✓						✓	✓	
Corruption statistics					✓								✓	✓	
Integrity pacts									✓					✓	
Other						The generally accepted principles (Provisions, Clauses, etc.) of contract law apply.								✓	Projects receiving EC funds follow established procurement requirements, including where relevant publication in the OJEC. EAFRD funded projects involving capital building works are subject to increased scrutiny, especially those of low-medium value and in remote rural areas with fewer suppliers.

CORRUPTION WITHIN PUBLIC PROCUREMENT

Measures to improve the effectiveness of control and audit

MS	CY	DE	DE	DE	EL	EL	HU	IT	IT	IT	LV	MT	RO	SI	UK
Measure	M2	M1	M2	M3	M1	M2	M1	M1	M2	M3	M3	M2	M3	M1	M1
Public sector / including political sphere	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Private sector						✓						✓	✓		
Smart IT tools, database	✓					✓	✓	✓			✓		✓	✓	
Risk assessment				✓		✓	✓				✓			✓	✓
Red flags, mechanisms of warning						✓		✓							
Audit	✓	✓	✓	✓		✓					✓	✓		✓	
Other						✓			Undertaking awarded the contract obliged to name a site contact person to update on an ongoing basis and keep available a site report, containing a list of the names of all employees and of all equipment used by them for whatever reason physically located on site.					OLAF-related entries in the debtors lodger are marked to ensure the closer supervision of a particular scope of operation (remit of the Ministry of Finance – Department for EU Donations).	