

ETF ANTI-FRAUD STRATEGY AND ACTION PLAN

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1 INTRODUCTION

The European Union (EU) budget, funded by European taxpayers' money, shall be used only for implementing the policies which the EU legislature has approved. Fraud involving EU funds has a particularly negative impact on the reputation of the EU institutions and the implementation of EU policies.

On 24 June 2011 the European Commission (EC or the Commission) adopted its new Anti-Fraud Strategy¹⁵ (CAFS) with the overall objective of improving the prevention and detection of fraud, and the conditions for investigations of fraud, and achieving adequate reparation and deterrence. This is to be done especially by developing close cooperation and synergy and by promoting the standards set out in the CAFS within the EU agencies.

The Commission has developed a Common Approach on EU decentralised agencies that requires a set of anti-fraud measures to be put in place. In this respect the ETF Strategy takes into account the priorities set by the Commission and especially:

- Developing anti-fraud activities especially through prevention, detection, awareness raising and closer cooperation with the European Anti-Fraud Office (OLAF);
- Ensuring proper handling of the conflicts of interests issue taking into consideration already existing measures and addressing potential gaps.

2 BACKGROUND

The ETF works in the area of human capital development (HCD) and has a total budget of approximately 20 M€ each year. The Agency is financed by the Commission for 100% of its revenues.

The ETF's main partners and stakeholders are the European Commission, EU Member State authorities, non-EU member country authorities, international organisations, economic operators, civil societies organisations, universities, social partners.

Ethics and transparency are key issues in the EU institutions and bodies. The ETF commits to ensuring that these principles are properly applied. In particular the ETF applies the Internal Control policy promoted by the Commission especially through the implementation of the Internal Control Standards¹.

The main rules and anti-fraud measures recommended and/or linked to the policy of the ETF parent DG, are also duly addressed in this Strategy.

This Strategy has been elaborated on the basis of the following principles:

- Proportionality and cost-effectiveness: controls are resource-intensive and resources are limited. Therefore, controls to prevent and detect fraud have to be established in proportion to the risks in a cost-effective manner and bearing in mind proportionate benefits.
- 'Keep it simple': the Strategy shall be easy to understand and possible to implement within a reasonable timeframe.

¹ Governing Board decision on the revised Internal Control Standards of the European Training Foundation – GB/09/DEC/004

3 OBJECTIVES

The objective of the present Strategy is to assess the existing anti-fraud measures in place that enhance the prevention and detection of fraud within the ETF and to identify the residual areas of intervention needed to strengthen the ETF anti-fraud framework.

This overall approach contributes to develop and implement an anti-fraud culture within the ETF.

4 DEFINITION AND NOTION OF FRAUD

Fraud² is a deception deliberately practiced in order to secure unfair or unlawful gain. It requires two elements: the breach of a rule and the intention. Intention is the key element, the trigger event which distinguishes fraud from irregularity.

For the purpose of this Strategy it is useful to identify fraud risk areas and to draw the distinction between External and Internal fraud:

- External fraud refers to situations in which contractors/providers are under suspicion of committing fraud, but where there is no involvement of internal staff.
- Internal fraud refers to situations in which ETF staff would be involved in committing the fraudulent behaviour or operation, either alone or in collusion with contractor or other external parties.

Fraud relates to financial and non-financial aspects. Whereas financial gain is believed to be the key motivator in the majority of fraud cases, nevertheless, non-financial aspects could also lead to fraud, for example leaking of confidential or sensitive information.

It is also important to highlight that there is no materiality threshold for fraud, which, due to its malicious nature, should not be tolerated in any form and will be sanctioned in all cases where confirmed.

² The definition of fraud and the related term irregularity are specified in various EU Conventions and Regulations: Article 1(1)(a) of the Convention of 26 July 1995 on the protection of the financial interests of the European Communities (OJ C 316, 27.11.1995); Article 1(2) of Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities' financial interests (OJ L 312, 23.12.1995).

5 CURRENT ACTORS, ROLES AND RESPONSIBILITIES

The following internal and external actors play a role in the various anti-fraud activities described in this strategy document.

Actor	Roles and responsibilities
Internal Control Coordinator (ICC)	<p>ETF corporate quality management</p> <ul style="list-style-type: none"> Ensuring the provision to the organisation of an effective and proportional quality and risk control framework based on quality tools and procedures and Internal Control Standards (ICS) <p>ETF risk management and audit coordination</p> <ul style="list-style-type: none"> Designing and implementing ETF risk management processes and related activities
Finance and Procurement	<p>Financial management</p> <ul style="list-style-type: none"> Performing centralised ex-ante Financial Verification function on medium and high risk commitments and payments; Performing annual ex-post exercise on selected financial transactions <p>Procurement management</p> <ul style="list-style-type: none"> Most internal controls and procedures are defined in rules and guidelines that apply across the ETF
HR	<ul style="list-style-type: none"> Supporting the raising awareness activities on ethics and integrity; Implement the Staff Regulations and relevant financial rights on the basis of original documents; Chairmanship of the Promotion Boards and Recruitment Panels ;
Management (senior and middle managers)	<ul style="list-style-type: none"> Performing risk based self-assessment exercises;
Director	<ul style="list-style-type: none"> Overall responsible for setting up an effective internal control system
Legal Advisor (LA)	<p>ETF OLAF Correspondent</p> <ul style="list-style-type: none"> Managing ETF fraud cases; Interfacing with OLAF
European Court of Auditors (ECA)	<p>Institutional auditor of the ETF</p> <ul style="list-style-type: none"> Performs annual ex-post audits on financial transactions, procurement, other administrative exercises (e.g. recruitment, staff rights determination) and annual accounts
European Commission Internal Audit Service (IAS)	<p>To provide independent advice, opinions and recommendations on the quality and functioning of internal control systems</p> <ul style="list-style-type: none"> Perform audits and risk assessments of ETF Internal Control System and ETF processes
European Anti-Fraud Office (OLAF)	<p>Independent fraud investigator of the European Union</p> <ul style="list-style-type: none"> Conducting internal (EU institutions or bodies) and external investigations

6 THE ANTI-FRAUD CYCLE

The anti-fraud cycle is composed of the following phases:

- Risk Assessment;
- Prevention;
- Detection;
- Investigation;
- Sanction & Recovery

This section provides an overview of how the ETF anti-fraud approach covers all stages of the anti-fraud cycle.

6.1 Risk assessment

The present Strategy builds on the results of a risk analysis that has been carried out within the ETF mainly on the basis of the following existing institutional sources and exercises:

- reports of auditors (ECA/IAS) and their conclusions on fraud problematic;
- ETF's cases of fraud or suspected fraud in the past;
- the assessment carried out in the context of drafting and regularly reviewing the ETF policy on sensitive functions;
- the risk assessment carried out in the context of drafting the ETF overarching Guidelines for preventing and managing conflict of interest;
- the annual risk assessment process (macro level & operational level);
- main organisation's developments and their potential consequences in terms of new type of frauds;
- the risks of fraud /corruption identified during the quarterly reporting exercise.

Fraud includes both external as well as internal misconduct, as described in the following sub sections.

6.1.1 External risks

The external risks of fraud are defined as those resulting from fraudulent behaviours of non-staff members adversely impacting the ETF (financial and reputational) or the EU in general. They may be classified into financial and technical risks. A non-exhaustive list of examples follows below.

Financial risks

- Intentional false declaration (forged document, false costs);
- Misrepresentation of organisational, physical and/or financial situation of a contractor /bidder or beneficiary;
- Double funding;

- Fraudulent bankruptcies;

Technical risks

- Plagiarism of proposals and/or deliverables;
- Selection of contractors/recruitment of ineligible candidates, based on forged documents/false declarations, false CVs;
- Professional misconduct (e.g. falsifications, fabrications of results).

6.1.2 Internal risks

The internal risks of fraud are defined as those resulting from fraudulent behaviour by staff of the ETF and correspond mainly to an intentional breach of regulations. The most common areas where internal fraud risks may occur are recruitment, procurement and requests for reimbursement of expenses.

Typical examples (non-exhaustive) of potential risks identified within the ETF are:

- Conflict of interest of members in selection panels for recruitment and procurement activities with applicants/bidders;
- Intentional false declaration, for example:
 - o Recruitment: forged certification, false experience, false place of origin;
 - o Mission reimbursements: forged invoices/receipts;
 - o False declaration of working time;
 - o Sickness and absences: forged documents, abuse of declarations, work for external parties during sick leave or other types of special leave;
 - o Reimbursements in general: forged document, abuse of declarations;
- Misappropriation of goods;
- Double funding, e.g. multiple reimbursements of medical expenses;
- Unethical behaviour in accepting services and goods in return for preferential treatment;
- Pressure by the hierarchy to provide preferential treatment to certain actors;
- Preferential treatment in staff performance assessment (favouritism).

6.2 Prevention

6.2.1 Control environment

The Director of the ETF is responsible for the internal control systems. This responsibility is exercised through the Internal Control Coordinator, who bears the responsibility for setting up and supervising the overall control system of the ETF (16 Internal Control Standards), and the Delegated Authorising Officers who bear responsibility of setting up of dedicated controls and procedures for the processes within their area of delegated responsibility.

Particular attention in this section is given to prevention controls and measures in the area of human resource management, finance and procurement, sensitive functions, and the handling of deviations from the regulatory framework.

Prevention measures in the area of human resource management:

Human resource management is governed by the applicable Staff Regulations and Implementing Rules.

Annex A – fraud prevention measures lists the control measures in place at ETF preventing fraud risks.

Prevention measures in the area of financial and procurement management:

In the area of control management, the Financial Regulation and Implementing Rules applicable to ETF provide with a large set of control measures preventing fraud risks, which where necessary are further reinforced by procedures introduced by ETF.

Annex A –Fraud prevention measures lists the control measures in place at ETF preventing fraud risks.

Prevention measures in the area of sensitive functions:

A policy is in place that governs the management of sensitive functions. Sensitive functions are reviewed at least once every three years or more often if circumstances require so.

Handling of deviations from the regulatory framework

Deviations from the regulatory framework are governed by the Register of Exceptions procedure. The overall objective of the procedure is to establish appropriate arrangements to ensure that the ETF Director and Management register any exceptional circumstances of significant instances of the overriding of controls or deviations from the established and in force ETF regulatory framework; and report them to the Governing Board and Discharge Authority in accordance with the principle of transparency. The exception must be documented and justified. They are analysed within the context of the ETF Progress Report in order to identify systemic weaknesses and to put in place adequate preventive controls.

6.2.2 Raising staff awareness on fraud risks

The ETF Intranet has dedicated sections that inform staff about ethical and organisational values.

Compulsory raising awareness and training activities takes place for staff upon entrance in function on financial matters and ethics and integrity principles, covering issues such as staff's liability, prevention and reporting of fraud and irregularities. Regular refreshment activities are available on a voluntary basis. Staff attendance is registered.

Rules on the acceptance of gifts, donations and favours are in place in ETF.

Managers are requested to sign declaration of commitments and interests on an annual basis. These declarations, complemented with a summary CV, are published on the ETF web site.

6.2.3 Raising awareness among external partners and stakeholders

General conditions of ETF contracts refer to OLAF and include contractual clauses to protect against fraud and other irregularities. Grounds for termination of contract include professional misconduct, non-compliance with obligations relating to the payment of social security contributions or the payment of taxes, commitment of fraud or corruption, submission of false information and any other illegal activity detrimental to the ETF's financial interests. They also indicate the possibility of being submitted to on-site audits e.g. by the ETF and/or OLAF.

Governing Board members are requested to sign declaration of commitments and interests on an annual basis. These declarations, complemented with a summary CV, are published on the ETF web site.

6.3 The Detection phase

The ETF has put in place systems which give reasonable assurance that major irregularities and fraud will be detected. This implies that the Agency must be capable to (i) recognise indicators (red flags) that fraud may have been committed, (ii) identify control weaknesses that could allow fraud to occur, and (iii) assess whether a fraud investigation should be conducted by OLAF. Such red flags may also be identified through several processes of data mining of information available within the Commission, OLAF and/or on the Internet.

Annex B – Fraud detection measures lists the main control measures in place at ETF detecting fraud risks.

Detection of a potential (risk of) fraud can occur during three different phases:

- Before the implementation of an activity;
- During the implementation of an activity;
- After the implementation of an activity.

6.3.1 Before the implementation of an activity

Activities are regularly implemented by means of procurement. The ETF's fraud risk analysis has identified possible risks that could be addressed before or during the procurement as follows:

- Check the proposal against possible plagiarism;
- Check eligibility and verify the legal existence of the financial and operational capacity of bidders;
- Verify whether participants are listed in the Commission's Central exclusion database and consider appropriate risk mitigating measures
- Independent central ex ante verification by ETF Finance and Procurement is in place for medium/high risk financial transactions (budgetary commitments and pre- financing payments).

6.3.2 During the implementation of an activity

During the assessment of the deliverables submitted by the beneficiaries specific attention is required from the project officers to detect possible plagiarism, fabrication of results, underperformance, misrepresentation, etc.

Independent central ex ante verification by ETF Finance and Procurement is in place for medium/high risk financial transactions (top-up of budgetary commitments and interim and final payments).

In performing controls, the quality and presence of the supporting documents (invoices, certificate of attendance, supporting travel documents, and declarations) is carefully assessed.

6.3.3 After the implementation of an activity

The ETF has in place an ex-post audit policy aimed at targeting on annual basis its audit resources to those activities that have been identified at risk for their financial and/or reputational exposure.

ETF is also subject to regular institutional audits by the European Court of Auditors and the European Commission Internal Audit Service. In particular, ETF's Financial statements are subject to the approval of the Court of Auditors and the opinion of the Governing Board before obtaining the budget discharge from the European Parliament.

The other measures are described in the above mentioned Annex B – Fraud detection measures.

6.4 Investigation

For external fraud, once a potential occurrence of fraud has been detected, the case is brought to the Director for her /his decision on the course of actions to be undertaken. Where appropriate the following actions are launched:

- Flagging the entity within the Central exclusion Database to inform the Commission services about the risk of fraud.
- Transmission of the case to OLAF for external investigation by the ETF OLAF correspondent.

Following the outcome of its pre-analysis, OLAF will decide whether it will launch an investigation. Each case transmitted to OLAF is being followed up by the OLAF correspondent.

For internal fraud, the potential occurrence of fraud by staff members is addressed to the hierarchical superior or to the ETF Director or directly to the OLAF. The ETF OLAF Correspondent, in consultation with the Authorising Officer, is responsible for liaising with OLAF.

6.5 Sanctions and recovery

Contractors may be flagged in the Early Warning System (EWS) if they commit an irregularity in the implementation of the activity; they may also, under certain conditions, be excluded from further participation in future procurement award procedures (i.e. listed in the Commission's Central exclusion database which is an integral part of the EWS system).

Contracts provide clauses for e.g. liquidated damages and financial penalties, recovery, suspension of payments, possibility to terminate the contract.

These measures contribute to an effective control environment by providing mechanisms for correction upon detection of errors and provide a dissuasive effect against overcharging by beneficiaries.

In case of internal fraud, measures will be decided according to the provisions of the Staff Regulations.

In this context the ETF intends to draw a disciplinary procedure which inter alia will address relevant sanctions and recovery. In addition, the ETF intends to nominate internal staff to be trained as investigators in view of establishing an Inter-Agency pool of investigators and handling the need for administrative inquiries.

7 RESIDUAL AREAS OF INTERVENTION

As results from the risk analysis, ETF has already many measures in place that directly or indirectly provide a safeguard to the risk of fraud and the dealing with potential occurrences of fraud. Nevertheless, ETF believes that the anti-fraud approach can be further strengthened, both through strengthening and streamlining internal processes and procedures, and by ensuring that individual staff members are thinking and acting with fraud awareness.

Much of the present Anti-Fraud Strategy is therefore placed on communication and awareness-raising among all staff involved in preparation and implementation of the ETF activities, along with the improvement and development of supporting tools and guidance.

Taking into account the above, the ETF has decided to concentrate its efforts on achieving the following strategic areas of intervention.

7.1 Increase ETF internal efficiency and effectiveness in addressing potential fraud

The instruments at the disposal of ETF staff need to be strengthened in order to allow staff to flag and treat potential fraud cases in a more efficient and effective manner.

ETF informs OLAF of all cases of suspected fraud or other illegal activities that are brought to its attention. The existing procedure needs to be strengthened and further documented to fix clearly the repartition of responsibilities within the ETF, the deadlines to respect, the channels of communication, the tools used, the follow-up required (recovery and potential penalties etc.).

The role of the ETF OLAF Correspondent needs further enhancement, in particular with respect to ensuring regular feedback to the Director.

In addition, based on experience in other public organisations, it is essential to provide formal safeguards and protection to whistle blowers.

7.2 Increase level of assurance that potential fraud is prevented and detected

Fraud is, by definition, malicious and perpetually evolving. Unlike other forms of risks, it can materialise while staying unnoticed. At a first level, there is therefore a need to make the identification of fraud risks as pro-active as possible.

While training courses on subjects that include aspects of what could constitute fraudulent behaviour (financial, ethics, internal control standards, etc.) exist and are provided by the ETF, these need to be reviewed and reinforced to ensure that they address sufficiently and expressly the issue of potential fraud, how it is evolving, and how staff is expected to deal with it. As a consequence the ETF staff shall be encouraged to attend training offered on anti-fraud at a horizontal level and most importantly, they need to be given the tools to recognise what and when they are dealing with a potential case of fraud.

In addition information shall be available on the intranet. The information also needs to be further developed and better organised and documented to allow for easy access and clear guidelines on how to act in these situations.

Fraud risk assessment shall be a part of the standard process review cycle and macro risk management processes.

ANNEX A –FRAUD PREVENTION MEASURES

The below list of fraud prevention measures distinguishes between three main areas: Financial and procurement management, Human resources management, and Programme management. Many of its components are retrieved from the risk assessment in the context of sensitive functions.

Financial and procurement management

Compulsory raising awareness and training activities on financial matters and ethics and integrity principles upon entrance in function. Regular refreshment activities available on a voluntary basis;
Double signature on bank transactions (authorisation on bank accounts only approved by Director. The Director herself has no authorisation on the bank accounts. Only the Director can open a new bank account.
Financial statements subject to approval of European Court of Auditors and subject to opinion of the Governing Board before obtaining discharge from the European Parliament
Full articulated (sub)delegation of budget implementation powers, responsibility and authority limits are clearly defined;
Segregation of duties ensured, between roles, incompatibility of roles, and regarding subordination:
Segregation and subordination rules between initiation and verification (“4 eyes principle”).
Incompatibility of roles between Authorising officer, Accounting officer and Financial verifying agent (FVA), and between Accounting Officer and ABAC ³ Security Officer.
ABAC system (including ABAC assets related to inventory) aligned with financial regulations
Segregation of duties control is partially automatically performed by ABAC.
Financial systems are validated by the Accounting Officer
Segregation of duties ensured by adopted financial circuits (four eyes principle
Signed charters of authorising officer, (sub-) delegated authorising officers responsibilities/roles
Operational actors in the financial circuits are nominated by responsible authorising officer and nomination forms define responsibilities
All (delegated) authorising officers are requested to sign declaration of commitments and interests on an annual basis, which are publicly available on ETF website
Regular risk-based review of the adequateness of the financial circuits in place at ETF
All beneficiaries’ bank account and legal entity data must be created and validated in ABAC before proceeding with the legal/budgetary commitment and payment (automatic control performed by ABAC for payment to invalid bank accounts)
All payments are processed on the basis of original invoices/payment requests or certified copies, other necessary documentation prescribed in the contract, and only after receipt of certification of correctness by beneficiary of the services/goods received
All documentation to finance and procurement transactions is stored electronically/physically according to established retention rules
Formal appointment by authorising officer of tender opening and evaluation committees, members from different departments/units
Members of opening and evaluation committees provide self-declaration on conflict of interest (professional-personal) on which basis the authorising officer may decide to replace the committee member
Continuous guidance and support is provided by procurement team to committee members for the assessment of eligibility, selection and award criteria for all tendering procedures
Revised Register of Exceptions procedure requires prior approval of AO in relation to any exception

³ ABAC is the official European Commission IT tool for financial management, used by ETF

Human resource management

Art 110 of the Staff Regulations require that any derogation from the Commission Implementing Rules that shall apply by analogy to agencies, is agreed first with the Commission and adopted by the ETF Governing Board, after consultation with the Staff Committee;
The Director has a limited contractual term. He /she is the Appointing Authority (AIPN) responsible for all staff matters;
Staff members can submit a request or a complaint to acts adversely affecting them as per article 90 of the Staff Regulations;
ETF Annual Dialogue (objectives setting and appraisal) procedure in place: each step is recorded and "countersigned" by both the Job Holder and the Reporting Officer. The Job Holder always has the "last word" in the appraisal workflow and can appeal to the Appeal Assessor as per art. 43 of the Staff Regulations;
Promotion / reclassification : the Promotion Board (composed of 3 members including Staff Committee representative), after assessment of comparative merits, presents a recommendation to the Director;
The Appointing Authority appoints Board members (promotions, selection) and take decision on outcome considering the recommendations from the Board members;
Selection & Recruitment: The Selection Assessment Board (composed of 3 members including Staff Committee representative), after assessment of the candidates profiles, presents a recommendation to the Director;
Members of Selection Assessment Board provide self-declaration on conflict of interest (professional-personal) on which basis the Appointing Authority may decide to replace the Board member.
Staff financial entitlements are prepared by ETF HR and processed by Commission-PMO;
Requests for allowances or other payments (staff rights) are processed on the basis of original documentation or certified copies.

Programme management

A Clear procedure for programme management has been established in Operations, Administration, Communication and Planning Monitoring and Evaluation Departments ⁴ ;
All Implementation Plans are endorsed by the management approved by the Director and published on the web site;
In the ETF Operations the Project Team Leaders and Project Team Members are involved in drafting of Implementation Plans, a quality review step is foreseen by content Peers and Admin Community before the visa of the Head of Department. There is a constant monitoring through quarterly reports.
In relation to the country managers, the project management process involves: country teams, peer review, quarterly reports, mission reports, publicity of all relevant documents related to the country.
Project management decision-making process is articulated in a number of steps, involving other team members; constant monitoring through quarterly reports. The possibility of influencing management is more related to technical expertise and should be considered a natural and positive attribute to a project manager in a centre of expertise such as the ETF;

⁴ Status of the ETF organisational structure on October 2014.

ANNEX B –FRAUD DETECTION MEASURES

The below list of fraud detection measures distinguishes between two main areas: Financial and procurement management, Human resources management and Programme management. Many of its components are retrieved from the risk assessment in the context of sensitive functions.

Financial and procurement management

Annual sampling ex post audits/controls by external chartered auditors.
ECA and IAS audits;
Ex post transactional and procurement controls by ETF Finance and Procurement
Reporting to Governing Board (Annual Activity Report).
Work Programme activities and budget adopted by Governing Board;

Human resources management

ECA and IAS audits;

Programme management

ECA and IAS audits;
Sampling ex post audit/control by external chartered auditors;

ANNEX C - ACTION PLAN

This action plan is designed to implement the Agency's Anti-Fraud Strategy covers the period from 2015 to 2016.

The target dates are geared to identify the level of priority. When implementing the actions, the ETF will wherever possible take advantage of synergy by cooperating with other agencies, especially the parent DG and OLAF services.

The actions will cover all the stages of the above described anti-fraud cycle: prevention, detection, investigation and corrective measures.

Area of intervention 1: Increase ETF internal efficiency and effectiveness in addressing potential fraud

Priority/Action	Unit in charge	Deadline	Comments
A comprehensive procedure/process on management of fraud within the ETF is established including: - identification of relevant roles and actors; - appointment of an OLAF Correspondent for the ETF - measures for formal safeguard and protection of whistle blowers - reporting to OLAF cases of suspected fraud	Directorate ICC Management	June 2015	See also Commission's Roadmap action 61 ⁵
Establish an ETF Disciplinary Procedure	HR LA	September 2015	
Establish a red flags system for ETF staff and external actors/contractors	OLAF Correspondent	December 2015	It is worth to assess the adaptability of the EC system/structure to ETF

Area of intervention 2: Increase level of assurance that potential fraud is prevented and detected

Priority/Action	Unit in charge	Deadline	Comments
Design and deliver training courses for ETF staff on fraud and fraud recognition	HR OLAF Correspondent	September 2015	This course should complement the existing session on ethics and integrity
Publicise the fraud prevention measures taken, and in particular, make information on OLAF's role and on the Fraud	Directorate Communications	March 2015	See also Commission's Roadmap action 62 and 66

⁵ The roadmap on the follow-up to the Common Approach on EU decentralised agencies provides with an inventory of initiatives to be taken by agencies in the area of anti-fraud activities.

Notification System easily available on the Intra and Internet sites. Include specific references to OLAF's role in procurement notices.			
Raise the issue of fraud prevention measures in relevant Agency networks, in particular legal advisors, accountants, procurement officers, HR officers	LA, Accountant, Procurement Officers and HR Officers	Permanent	See also Commission's Roadmap action 63
Introduce fraud risk assessment in process review cycle	ICC	March 2015	
Include assessment of risk of fraud in macro risk management process	ICC	June /September 2015	