Interreg NEXT MED

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REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA

INTERREG NEXT MED PROGRAMME 2021/2027
DESCRIPTION OF MANAGEMENT AND CONTROL SYSTEMS (DMCS)

ANNEX IV

ANTI - FRAUD POLICY

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1. LEGAL FRAMEWORK

- Treaty on the Functioning of the European Union - article 325.
- Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests.
- Council Regulation (EC, EURATOM) N.2988/95 of 18 December 1995 on the protection of the European Communities financial interests.
- Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law.
- Regulation (EU) 2021/1060 of the European Parliament and the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy – Annex XII.
- COCOLAF Handbook on reporting irregularities in shared management 2017.

2. DEFINITION OF FRAUD

According to article 1 of the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests, in respect of expenditure, fraud is any intentional act or omission relating to:

- the use or presentation of false, incorrect or incomplete statements or documents, resulting in the misappropriation or wrongful retention of funds from the general budget of the European Communities' or budget managed by, or on behalf of the European Communities'.

- non-disclosure of information in violation of a specific obligation, with the same effect.

- the misapplication of such funds for purposes other than those for which they were originally granted.

According to article 1, paragraph 2 of Council Regulation (EC,EURATOM) N.2988/95 of 18 December 1995 on the protection of the European Communities financial interests, **irregularity** is any infringement of a provision of Community law resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the Communities or budgets managed by them, either by reducing or losing revenue accruing from own resources collected directly on behalf of the Communities, or by an unjustified item of expenditure.

Intention is the key element that distinguishes fraud from irregularity.

3. OUR POLICY ON FRAUD

The Programme Participating Countries and the Managing Authority are committed to protect the EU and public funds entrusted against fraud and corruption according to their administrative capacity and have a zero-tolerance policy towards fraud and corruption.

The Programme management and control system is set up in view of preventing, detecting and correcting fraud.

The anti-fraud policy adopted by the Managing Authority aims at:

- promoting a culture which deters fraudulent activities.
- facilitating the prevention and detection of fraud.
- supporting the investigation of fraud and related offenses, to address such cases in a timely, transparent and appropriate manner.

This policy will be implemented through:

- the creation of a fraud risk monitoring system.
- awareness-raising actions such as the dissemination of information material and the organization of online seminars.
- the application of conflict-of-interest rules and management verifications to maintain a high level of vigilance against fraudulent activities.

The responsibility for an anti-fraud culture lies with all those involved in the EU programmes and projects. We therefore encourage all partners, contractors, employees, or the general public to assist in preventing fraud from taking place, putting into place proportionate measures to detect it and making it transparent.

4. HOW TO REPORT FRAUD

If you suspect fraud or corruption linked to funding from the Interreg Next Med Programme, please get in touch with the Managing Authority and send relevant information to the following email address:

alert.nextmed@regione.sardegna.it.

Following a report of suspected fraud, the Managing Authority will conduct a preliminary analysis and, if the case is deemed valid, it will be reported to the European Anti-Fraud Office (OLAF).

5. UPDATE OF THE DOCUMENT

The present document will be updated whenever necessary, following the same procedure used for its adoption.