

**Interreg**  
Romania-Hungary  
European Regional Development Fund



# ANTI-FRAUD STRATEGY

INTERREG VI-A ROMANIA-HUNGARY PROGRAMME



**2021-2027**

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## Abbreviations

|                        |   |
|------------------------|---|
| <b>AS</b>              | Antifraud Strategy  |
| <b>AFCOS</b>           | Protection of European Union Financial Interest Directorate - AFCOS Directorate   |
| <b>DLAF</b>            | The Fight Against Fraud Department  |
| <b>NC</b>              | National control  |
| <b>JS</b>              | Joint Secretariat   |
| <b>MDPWA</b>           | Ministry of Development, Public Works, and Administration   |
| <b>MA</b>              | Managing Authority for Interreg VI-A Romania-Hungary Programme  |
| <b>MC</b>              | Monitoring Committee  |
| <b>HU NA</b>           | Hungarian National Authority for Interreg VI-A Romania-Hungary Programme  |
| <b>NAI</b>             | Romanian National Agency of Integrity   |
| <b>NAD</b>             | Romanian National Anticorruption Directorate  |
| <b>OLAF</b>            | European Anti-fraud Office  |
| <b>EPPO</b>            | European Public Prosecutor's Office   |
| <b>RO-HU Programme</b> | Interreg VI-A Romania-Hungary Programme   |
| <b>CPR</b>             | Regulation (EC) no. 1060/2021 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 |

## PRINCIPLE

*Zero tolerance to fraud!*

## FOREWORD

The Anti-Fraud Strategy outlines the Interreg VI-A Romania-Hungary Programme commitment to minimize the risk of loss to the Programme level resulting from fraud and corruption originating both internally and externally.

The management structures of the Interreg VI-A Romania-Hungary Programme are committed to maintain high legal, ethical and moral standards, to adhere to the principles of integrity, objectivity and honesty and wishes to be seen as opposed to fraud and corruption in the way that it conducts their business. All members of staff are expected to share this commitment.

There is an expectation and requirement that all staff of the management structures of the Programme, project partners and contractors be fair and honest and, if able to do so, provide help, information and support to assist the investigation of fraud and corruption.



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## LEGAL BASIS

The Anti-fraud strategy is developed in compliance with the EU legal provisions, foreseen within the following documents:

- Treaty on the Functioning of the European Union,
- Regulation no.1046/2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012,
- Regulation (EC) no. 1060/2021 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,
- Regulation (EU) no. 1059/2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments,

- Regulation (EU, EURATOM) no. 883/2013 of the European Parliament and of the Council 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,
- Council Regulation (EC, EURATOM) no. 2988/95 of 18 December 1995 on the protection of the European Communities financial interests,
- Council Regulation (EURATOM , EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities,
- 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,
- Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') for RO partners and RO institutional structure.
- Commission Notice Guidance on the avoidance and management of conflicts of interest under the Financial Regulation (2021/C 121/01),
- EU Guide Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures, EGESIF\_14-0021-00.

Thus, according to Article 63(2) letter c) of the Financial Regulation, (...) *Member States shall take all the necessary measures, including legislative, regulatory, and administrative measures, to protect the financial interests of the Union, namely by preventing, detecting and correcting irregularities and fraud.*

Article 69 (1) and (2) of the CPR states that the member states shall have management and control systems for their programmes and ensure their functioning in accordance with the principle of sound financial management and the key requirements listed in Annex XI. Member States shall ensure the legality and regularity of expenditure included in the accounts submitted to the Commission and shall take all required actions to prevent, detect and correct and report on irregularities including fraud.

In addition to this, provisions of Article 74 (1) letter c) of the CPR lays down that the Managing Authority shall have effective and proportionate anti-fraud measures and procedures in place, taking into account the risks identified.

## DEFINITIONS

In accordance with the Regulation (EU) 2021/1060, 'irregularity' means any breach of applicable law, resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the budget of the Union by charging unjustified expenditure to that budget.

The *Directive (EU) 2017/1371 of the European Parliament and the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law*<sup>1</sup> defines **fraud** affecting the European Communities' financial interests as<sup>2</sup>

- (a) in respect of non-procurement-related expenditure, any act or omission relating to:
  - (i) the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds or assets from the Union budget or budgets managed by the Union, or on its behalf;
  - (ii) non-disclosure of information in violation of a specific obligation, with the same effect; or
  - (iii) the misapplication of such funds or assets for purposes other than those for which they were originally granted;
- (b) in respect of procurement-related expenditure, at least when committed in order to make an unlawful gain for the perpetrator or another by causing a loss to the Union's financial interests, any act or omission relating to:
  - (i) the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds or assets from the Union budget or budgets managed by the Union, or on its behalf;
  - (ii) non-disclosure of information in violation of a specific obligation, with the same effect; or
  - (iii) the misapplication of such funds or assets for purposes other than those for which they were originally granted, which damages the Union's financial interests;
- (c) in respect of revenue other than revenue arising from VAT own resources referred to in point (d), any act or omission relating to:
  - (i) the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the illegal diminution of the resources of the Union budget or budgets managed by the Union, or on its behalf;
  - (ii) non-disclosure of information in violation of a specific obligation, with the same effect; or
  - (iii) misapplication of a legally obtained benefit, with the same effect;
- (d) in respect of revenue arising from VAT own resources, any act or omission committed in cross-border fraudulent schemes in relation to:
  - (i) the use or presentation of false, incorrect or incomplete VAT-related statements or documents, which has as an effect the diminution of the resources of the Union budget;
  - (ii) non-disclosure of VAT-related information in violation of a specific obligation, with the same effect; or
  - (iii) the presentation of correct VAT-related statements for the purposes of fraudulently disguising the non-payment or wrongful creation of rights to VAT refunds.

Thus, it is the intentionality trait that distinguishes *fraud* from the more encompassing term of *irregularity*.

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<sup>1</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017L1371>, Official Journal of the European Union  
*Ibidem*, Article 3

A broad definition of **corruption** used by the European Commission is the abuse of (public) position for private gain. Corrupt payments facilitate many other types of fraud, such as false invoicing, phantom expenditure or failure to meet contract specifications. The most common form of corruption is corrupt payments or other advantages; a receiver (passive corruption) accepts a bribe from a giver (active corruption) in exchange for a favour<sup>3</sup>.

## I. GENERAL CONSIDERATIONS

### I.1. Aim

Our aim is to minimize opportunities to commit fraud and corruption through the introduction of appropriate fraud response plans to protect the Programme resources. Thus, the Strategy is designed to:

- encourage prevention of fraud at the Programme level,
- promote detection,
- ensure effective communication with the structures responsible with the investigation where suspected fraud or corruption has occurred, including reporting nationally and to the European Anti-Fraud Office and the European Public Prosecutor's Office, if the case,
- recover the un-duly paid financial resources, according to the court decisions.

### I.2. Mission

The Anti-Fraud Strategy sets out clearly the Programme management structures joint approach to managing the risk of fraud and dealing with all aspects of fraudulent activity that may occur at the Programme level.

### I.3. Objectives

In support of the Anti-fraud strategy, the following objectives have been set:

- Minimise the opportunities for individuals to commit fraud and provide an effective response when fraud occurs.
- Raise awareness of the fraud risks and ensure that effective anti-fraud measures are in place.
- Assessment of fraud risk and review of high risks on the area vulnerable to fraud.

## II. STRATEGIC APPROACH

More attention and resources on effective and balanced anti-fraud measures are demanded to be implemented by the authorities in charge of the programmes during the 2021- 2027 period.

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<sup>3</sup> EU Guide *Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures*, EGESIF\_14-0021-00

Therefore, one of the general principles of the management and control systems is guaranteeing the prevention, detection, and correction of irregularities, including fraud, and the recovery of sums unduly paid jointly with any interest on late payments.

A well-targeted fraud risk assessment combined with a clearly communicated commitment to combat fraud can send a clear message to potential fraudsters.

Combating fraud requires a strategic approach to preventing, detecting and investigating the loss of the Programme funds. To tackle fraud threats effectively, all the actors involved into the Programme management (Programme managing structures) need to work collaboratively to prevent and detect fraudulent behaviour.

The actors involved within Anti-fraud strategy are:

- **Managing Authority** for Interreg VI-A Romania-Hungary Programme, namely the units within MDPWA which fulfil these tasks - constituted within the Romanian Ministry of Development, Public Works and Administration;
- **Joint Secretariat** - constituted within the Oradea Regional Office for Cross Border Cooperation for Romania-Hungary Border, Romania;
- **National Authority** for Interreg VI-A Romania-Hungary Programme - constituted within the Hungarian Ministry of Foreign Affairs and Trade;
- **Info Points** - constituted within Széchenyi Programme Office Consulting and Service Non-profit Limited Liability Company, in each eligible Hungarian county;
- **National control** systems (Romania and Hungary);
- **Audit Authority** (including members in the Group of Auditors).

To these, the **applicants** and the **project partners** may be added as they have an important role in the Programme implementation.

### Responsibilities

#### Managing Authority

At the Programme level, the Managing Authority has the overall responsibility for managing the risk of fraud and corruption. Thus, the MA has the responsibility for:

- Undertaking a regular review, with the help of a risk assessment team, of the fraud risk;
- Establishing an effective anti-fraud strategy and fraud response plan;
- Ensuring fraud awareness of staff and beneficiaries and training of staff;
- Ensuring that an adequate system of internal control exists within its area of responsibility;
- Preventing and detecting fraud;
- Referring promptly investigations to competent investigation bodies when they occur according to its



internal working procedures and national legal provisions;

- Reporting to European Commission (represented by OLAF) on fraud cases.

The Head of the MA is responsible for the day-to-day management of fraud risks and action plans, as set out in the fraud risk assessment and particularly for:

- Coordinating the risk assessment team set up at Programme level for undertaking regular review of fraud risks,
- Ensuring due diligence and coordinating the implementation of precautionary actions to fight fraud,
- Taking corrective measures, as foreseen by the relevant legislation, for RO beneficiaries.

### **Joint Secretariat**

The Joint Secretariat is responsible for:

- Participating in the regular review of the fraud risks at Programme level,
- Ensuring fraud awareness and training for its staff,
- Immediately informing the Managing Authority/National Authority about fraud suspicions.
- Ensuring that an adequate system of control exists at JS level,
- Preventing and detecting fraud at JS level and beneficiaries level,
- Ensuring due diligence and implementing precautionary actions in case of suspicion of fraud at JS and beneficiaries level,
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### **National Authority**

The National Authority is responsible for:

- Participate to the regular review of the fraud risks at Programme level (participate to the work of the risk assessment team set at Programme level),
- Ensuring fraud awareness and training for its staff,
- Reporting to European Commission (represented by OLAF) on fraud cases,
- Referring promptly investigations to competent investigation bodies when they occur, according to its internal working procedures and national legal provisions.

- Ensuring that an adequate system of control exists at NA level,
- Taking corrective measures, as foreseen by the national legislation.

### **Info Points**

The Info Points are responsible for:

- Promoting the Programme unequivocal message of zero tolerance to fraud
- Ensuring fraud awareness and training for its staff
- Referring promptly investigations to National Authority when they occur, according to its internal working procedures and national legal provisions

### **National control**

The Romanian and Hungarian national controllers are responsible for:

- Participating in the regular review of the fraud risks at Programme level,
- Ensuring fraud awareness and training for its staff,
- Detecting fraud at beneficiaries level, immediately reporting to the National Authority and other responsible bodies, at national level, according to the provision of law, on fraud suspicions according to its internal working procedures.

### **Audit Authority**

The Audit Authority has the responsibility to act in accordance within professional standards in assessing the risk of fraud and the adequacy of the control framework in place.

**To achieve the objectives of this strategy, the activities are designed as follows:**

- **1.Strategy and ethical culture**
- **2. Fraud risk management**
- **3. Fraud prevention**
- **4. Fraud detection and reporting**
- **5. Investigation, criminal prosecution**

- 6. Recovery of the prejudice on the Programme funds
- 7. Follow up and learning

## 1. Strategy and ethical culture

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The Programme management bodies are continuing to develop an effective strategic framework to fight fraud, through their internal working procedures. Thus, elements regarding the fraud cycle (prevention, detection, reporting) are included into the internal working procedures and check lists used by the Managing Authority, National Authority, Joint Secretariat, national controllers (both Romanian and Hungarian). The provisions of working procedures are well known by the staff and implemented accordingly.

Also, this strategy makes it clear to the staff of the Programme management bodies the high standards and behaviour expected to support the development of a sound ethical culture, according to their internal code of conduct (set up at MDPWA level, JS, NA and national control).

In the same time, the applicants and the project partners are expected to act ethically and to observe the legal provisions and the documents provided by the Programme management structures.

## 2. Fraud risk management

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The fraud risk management is a component of the risk management focusing on the risks associated with the potential to commit fraud. The fraud risk management is tackled according to the Programme procedures on *Fraud risk assessment*. Thus, fraud risks will be considered and evaluated with appropriate mitigation measures taken to reduce the likelihood of fraud occurring.

The Programme management structures have set a **self-assessment team**, responsible with carrying out the fraud assessment risks at programme level. The structure of this team includes<sup>4</sup> representatives of Managing Authority, National Authority, Joint Secretariat, Romanian and Hungarian national controllers. These representatives have different responsibilities, including project evaluation, desk and on the spot verification and authorisation of payments, public procurement. The NA representatives and HU national controllers (in case not attending the meeting) are permanently informed on the work of the assessment team and consulted on all the documents<sup>5</sup>. However, for logistic considerations, online meetings are encouraged to be organized.

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<sup>4</sup> The structure observe the provisions provided by the EU Guide Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures, EGESIF\_14-0021-00

<sup>5</sup> NA and HU national controllers shall submit the name of their representatives to the MA antifraud-risk officer. Based on these nominations, the Head of MA, acting also as the head of the self-assessment team, shall issue a decision regarding the composition of the team. The participation and involvement of the Romanian and Hungarian parties shall be done in accordance with the MA internal operational procedure regarding the Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures at Programme level.

Also, the representatives of internal audit or AA are invited to participate as observer. The self-assessment team shall use in its work the self-assessment tool provided by EC<sup>6</sup>, which covers the likelihood and impact of specific and commonly recognised fraud risks particularly relevant to the key processes:

- projects evaluation and selection;
- implementation of the projects by the project partners, focusing on public procurement;
- verification process of expenditures by the MA and payments;

The methodology for this fraud risk assessment has **five main steps**<sup>7</sup>:

The methodology for this fraud risk assessment has five main steps:

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- 1 Quantify the likelihood and impact of the specific fraud risk (gross risk)
  - 2 Assess the effectiveness of the current controls in place to mitigate to gross risk
  - 3 Assess the net risk after taking into account the effect of current controls and their effectiveness i.e the situation as it is at the current time (residual risk)
  - 4 Assess the effect of the planned additional controls on the net (residual) risk
  - 5 Define the target risk - the risk level which the managing authority considers tolerable

For each of the specific risks, the overall objective is to assess the ‘gross’ risk of particular fraud scenarios occurring, and then to identify and assess the effectiveness of controls already in place to mitigate against these fraud risks either from occurring or ensuring that they do not remain undetected. The result will be a ‘net’ current risk which should lead an internal **action plan** to be put in place when the residual risk is significant or critical in order to improve controls and further reduce the exposure of the Programme management structures to negative consequences. For each risk, mitigation measures/controls are identified for reducing the impact. These measures are transposed in the operational procedures (e.g. national control guidelines, authorization procedure, monitoring procedure, Project Manual Implementation etc.). These measures provide the framework for preventing fraud (see the Project Manual

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The main responsibilities of the team are: assessment of the fraud risks identified at programme level according to the tool set by EC guideline; participation to the meetings (at least one a year); monitoring the fraud risks (annually).

<sup>6</sup> Please see the self-assessment tool, annex 1, EU Guide Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures, EGESIF\_14-0021-00

<sup>7</sup> *Ibidem*, page 9

Implementation) and for identifying the red flags that may alert a suspicion of fraud (see the provisions of operational procedures).

The cases of suspected and actual fraud which have occurred shall be analysed in view to improve the internal management and control system, where necessary.

The self-assessment tool is completed/updated on an annual basis, and whenever it is considered necessary. However, more regular reviews of progress against the action plan related to additional controls which were put in place, changes to the risk environment and the continuing adequacy of assessment scores may be necessary.

When the level of risks identified is very low and no instances of fraud were reported during the preceding year, the MA may decide to review its self-assessment only each second year. The occurrence of any new fraud instance, or main changes in the Programme procedures and/or staff, should immediately lead to a review of perceived weaknesses in the system and of relevant parts of the self-assessment.

The action plan shall be monitored and evaluated on an annual basis.

The self-assessment team shall meet on an annually basis, preferably in January (and on request when needed).

### **3. Fraud prevention**

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**Prevention** is a key strand that encompasses a number of diverse activities including creation of the right cultural environment, which sets high ethical standards and behaviours. The aim is to prevent fraud occurring by adopting methods that decrease motive, restrict opportunity and limit ability for those committing fraud to be able to rationalise their actions. This will be achieved through: setting the right tone at the top; robust vetting of staff; appropriate system design and supporting procedures; effective communication and supervision and review; appropriate training; and maintaining an effective internal control framework.

As well, the staff of the Programme management structures are required to declare their personal interests and conflict of interests or the absence of the conflict of interests in accordance with the internal rules or code of conduct and with the national legislation.

The Programme management structures are committed to working and co-operating with other national and EU institutions/organisations to prevent organised fraud and corruption (e.g. Romanian National Agency for Integrity, Romanian Fight Against Fraud Department, Romanian National Anticorruption Directorate, OLAF, Hungarian AFCOS Directorate etc.). This may involve the exchange of information with other institutions and data, according to related protocols.

Also, in this regard, the Programme management structures shall:

- Develop a set of rules at Programme level for the project partners (e.g. guideline for project applicants regarding the antifraud measures, Programme Code of Conduct, etc.)
- Organize seminars and trainings for the staff, but also for the members of Monitoring Committee and partners.
- Drafting information material/supporting documents for preventing fraud at project partners' level.

Also, on the Programme website, the Programme structures have promoted the statement concerning the fight against fraud<sup>8</sup> - *Zero tolerance to fraud!* - and the contact details where a suspicion of fraud can be alerted. More exact measures for fraud prevention are included in the *fraud risk assessment tool* which supports the risk assessment exercise. These measures are transposed in the operational procedures and other programme documents (e.g. PIM, Code of Conduct - annex to ROP, Practical Guide on Fraud for Applicants and Project Partners).

### **Fraud detection and reporting**

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Fraud prevention techniques and measures may not stop all potential perpetrators and the early detection of fraud within the Programme reduces the detrimental impact and demonstrates a commitment to tackling fraud. So, the Programme management structures had developed systems, including internal working procedures that detect behaviour in a timely manner, namely:

- The HU national controllers will report to the National Authority and other relevant national bodies,
- The RO national controllers will report to the Managing Authority and other relevant national bodies,
- Each national controllers use during the expenditures verifications specific checklists that may detect potential fraud indicators. According to the internal procedures, national controllers shall immediately inform relevant national bodies (according to the legislation in force) about a potential fraud. The Managing Authority and the National Authority shall verify the reported cases for fraud indicators and shall report the cases to the national bodies responsible for fraud investigations.
- Romanian and Hungarian national controllers have in place distinct checklists for verifying fraud indicators/red flags set by legal provisions in force. These checklists are included in the national control guidelines.
- The Joint Secretariat may detect fraud suspicions during the administrative verifications of the project reports and also during the project monitoring process, including on-the-spot visits. If suspicions of fraud cases are identified, the JS shall inform the MA /NA, depending on the project partner nationality. The MA /NA shall verify the reported cases for fraud indicators and shall report the cases to the bodies responsible for fraud investigations, according to their internal procedures.
- The Managing Authority uses procedures and dedicated tools (e.g. JEMS system) for detecting potential fraud. Also, potential fraud can be detected during project monitoring process. The suspicion cases detected shall be reported to relevant national A dedicated units on management of irregularities.
- The National Authority and Info Points may detect potential fraud during their verifications. According to internal procedures, these cases shall be reported to the national institutions responsible with the fraud investigation (e.g. AFCOS Directorate).

Accordingly, potential fraud can be detected through the entire management process of a project, starting from application, implementation, authorization and monitoring process. The potential fraud can be detected by every person involved in the life cycle of a project. The

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<sup>8</sup> <https://interreg-rohu.eu/>

reporting process of a potential fraud shall observe the Programme procedure dedicated to this aspect.

More exact measures for fraud detection are included in the fraud risk assessment tool which supports the risk assessment exercise. These measures are transposed in the operational procedures and other programme documents (e.g. national control checklists for fraud indicators, etc.).

In order to facilitate the detection process of fraud suspicions during the verification process, the staff of the Programme structures and national controllers (Romanian and Hungarian) shall participate, regularly and if available, to trainings related to fraud. The trainings may take the form of online/off-line courses, trainings, conferences, transfer of know-how and experience etc.

Also, the Romanian and Hungarian national controllers can meet (online or offline) to discuss aspects and cases related to national level controls (at least one study-case shall be related to fraud - from experience, if available, or hypothetical cases).

The detection and reporting process of the irregularities and suspicions of fraud is detailed in the Description of Management and Control System and the related procedures.

#### **4. Investigation, criminal prosecution**

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Once a suspicion of fraud has been raised and correctly reported, the MA and NA must submit the case to the competent authorities for investigation and sanctions. OLAF shall be informed accordingly, in line with the legal provisions in force.

#### **5. Recovery of the prejudice on the Programme funds**

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The recovery of undue payments for operations, which are the object to legal proceedings shall be made according to the court decision/legal acts from Romania and Hungary.

Recovery of undue payments from project partners shall be made by MA and NA in accordance with the related procedures and the provisions of the Memorandum on implementation - of the Interreg VI-A Romania-Hungary Programme.

Full cooperation with investigative, law enforcement or judicial authorities should be ensured by the Managing Authority and National Authority.

#### **6. Follow up and learning**

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Once a fraud investigation has been concluded by national competent authorities the programme management structures shall conduct a review of the processes, procedures or controls connected to the potential or actual fraud. This should be objective and self-critical and should result in clear conclusions about perceived weaknesses and lessons learned, with clear actions, responsible individuals and deadlines. This should also feed into the subsequent review of the self-assessment, if needed.

## II. Financial resources and output indicators

All the activities related to the Antifraud Strategy implementation shall be ensured from the Technical Assistance budget. The budget shall be set up together with the planning of TA activities.

The following output indicators shall be strictly monitored throughout the strategy implementation:

| ID | Indicator  | Measurement unit | Target value (2029) (optional) | Source of data       |
|----|--|------------------|--------------------------------|----------------------|
| 1  | No of a self-assessment tool permanently updated   | Number           | 1                              | Self-assessment tool |
| 2  | No of the assessment team meetings   | Number           | 6                              | Minutes, reports     |
| 3  | No of documents/information material regarding fraud, for the Programme staff and partners | Number           | 2                              | Documents            |
| 4  | No of awareness events for Programme staff and project partners                            | Number           | 5                              | Documents            |

## III. Monitoring and evaluation of the Strategy

The Monitoring and evaluation of the Strategy shall be performed by the Managing Authority, together with JS and NAs. Information regarding the implementation of the Strategy shall be provided to the members of the Monitoring Committee, if the case may be.

Anti-fraud Strategy (AS) evaluation shall take place together with the Ro-Hu Programme evaluations, in order to improve the actions undertaken, to adopt any corrective measures and support.

In addition, the AS can be evaluated and revised following the proposal of the Managing Authority at any time during the implementation of the programme and will be subject to MC approval.

## IV. How to Report a Concern

There are a number of ways that individuals may raise a concern or report a suspected fraud or irregularity; any reports received will be treated confidentially in accordance with the Programme structures internal working procedures.



The staff of the Programme structures are urged to consider the nature of the concern, whether it involves immediate management, and the seriousness and sensitivity of the issues involved. As soon as an employee becomes reasonably concerned about a matter, they are encouraged to raise this in the first instance with their line manager. All managers have a responsibility to act on concerns raised.

If, however, individuals are not comfortable raising concerns with their managers, they can use the whistleblowing instrument set up at Programme level.

Also, if any person, outside the Programme structures (applicants, project partners, contractors etc.) has any knowledge of an irregularity or a fraud suspicion related to the Programme, it is his responsibility to announce the management structures, by using the whistle-blower:

- For Romanian beneficiaries: [sesizari.proiecte@mdlpa.gov.ro](mailto:sesizari.proiecte@mdlpa.gov.ro)
- For Hungarian beneficiaries: [interreg@mfa.gov.hu](mailto:interreg@mfa.gov.hu)

All the reported irregularities or fraud suspicions shall be treated according to the Programme internal working procedures and national legal provisions.



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