

REPORTING OF FRAUD AND IRREGULARITIES

ECAS Grant-Making to its Members in the EU

In the context of its regranting scheme under the EURECA 2023 project, ECAS will make every effort to prevent, detect, and nullify the effect of any cases of irregularities, fraud and other relevant cases, such as those described in Article 136 of the EU Financial Regulation (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32018R1046>).

Please find below some guidelines for reporting cases of suspected irregularities.

1. Definitions

Irregularities: any infringement of a provision of the European Union law resulting from an act or omission by an economic operator involved in the funded projects, which has, or would have, the effect of prejudicing ECAS' and/or the EU budget.

Irregularities can be the result of a genuine error in financial reporting, or of a fraud (deliberate act of deception intended for personal gains and/or to harm the interests of another party).

Fraud: an act or omission committed in order to make an unlawful gain for the perpetrator or another party by causing a loss to ECAS and/or the European Union's financial interests, and 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 ECAS and/or the Union budget, ii) the 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 ECAS and/or the European Union's financial interests.

Examples may include diverting funds, misrepresenting or changing accounting records, transactions, invoices and financial statements.

2. What is the aim of reporting irregularities and fraud to ECAS?

The general purpose of reporting irregularities and fraud cases is to provide support in ascertaining the nature of irregular practices and the financial effects of irregularities, including suspected and established fraud, in recovering sums wrongly paid and in preventing irregularities.

Cooperation with grant beneficiaries is a crucial factor for containing the financial and reputational risks at stake towards ECAS and its grantees, and to ensure transparency.

Reporting of suspected fraud cases is also an obligation for all recipients of EU funds (including ECAS and its grantees) towards the European Commission.

3. How to report to ECAS

If you witness or suspect irregularities or fraud in the context of the ECAS regranting scheme, please submit the annexed form to Ms. Anita Marullo, ECAS Project Coordinator, through the email address anita.marullo@ecas.org. Please attach any relevant document of which you may dispose. The information provided will be handled in full confidentiality in order to protect the rights of those involved. ECAS handles personal data in accordance with Regulation (EU) 2016/679.

4. Review procedure

Reports of irregularities or fraud will be reviewed to see whether there is enough evidence to open an investigation. In case sufficient elements to suspect fraud or irregularities are identified, ECAS will request relevant documentation and information from the parties concerned. In order to protect the review process and the persons involved, reporting parties will not receive information about the status of the investigation.

ECAS will keep track of identified irregularities in a dedicated register, stored in its internal server.

ECAS will immediately report to the European Commission all cases of registered irregularities (found during internal audits or reported by ECAS' grantees) or suspected fraud/detected fraud.

5. Consequences of irregularities and fraud

Grantees who have committed fraud and irregularities can be subject to provisions listed in Chapter 19 of the [Grant Agreement](#), namely: grant reduction, payment suspension, grant agreement suspension or termination.

Grantees whose consortium partners are found to have committed fraud or serious irregularities should terminate the relations with those partners for the implementation of their projects funded by ECAS.

6. Useful resources

https://antifraud-knowledge-centre.ec.europa.eu/guidance-legislation/faq_en

https://anti-fraud.ec.europa.eu/olaf-and-you/report-fraud_en

Annex

IRREGULARITIES REPORTING FORM

Should you be aware of a case of irregularities or fraud in the framework of a project funded by ECAS, please inform us by email to anita.marullo@ecas.org attaching this form. The form can be used both to inform us of a new case of suspected fraud or irregularities, and to provide updates on existing cases. When reporting a new case, please provide as much information as possible. Moreover, you can attach any supporting document you consider relevant.

All information provided will be handled confidentially to protect the rights of those involved¹.

1. Information

a. Project(s) impacted by the allegation

Project reference(s) or title of the project	
Organisation	
Country	

b. Allegation

When?	<i>Provide the date when you first detected the suspected fraud or irregularity</i>
	<i>Provide the period during which the suspected fraud or irregularity occurred</i>
Where?	<i>Identify the location and the activities possibly impacted</i>
What?	<i>Provide a detailed description of the allegation</i>
How?	<i>Provide a description of how you became aware of the incident</i>
Who?	<i>Identify the people and/or entities possibly involved; provide your assessment as to whether they might have acted with fraudulent intent</i>
Value at Risk?	<i>Include:</i> <ul style="list-style-type: none"> - <i>(Estimated) amount involved</i> - <i>(Estimated) financial implication for ECAS' funded project(s)</i>

¹ ECAS handles personal data in accordance with Regulation (EU) 2016/679. The data shared with ECAS will be processed in order to ensure the protection of the financial interests of the European Union in compliance in particular with Regulation (EU) 2018/1046 and Regulation (EU, Euratom) 883/2013. In the event of fraud, the matter will be referred to the authorities and bodies designated by the applicable legislation, in particular to the European Commission Anti-fraud Office (OLAF).

2. Actions already taken

Informing	<i>Please let us know if you have already informed anybody else about your observations (local police, the entity subject of the allegation, etc.).</i>
-----------	---

3. Attachments

I	<i>Brief description</i>
II	<i>Brief description</i>
III	<i>Brief description</i>

Date: