



OLAF: Misure di Prevenzione contro le Frodi

Dott. Luigi Macchia

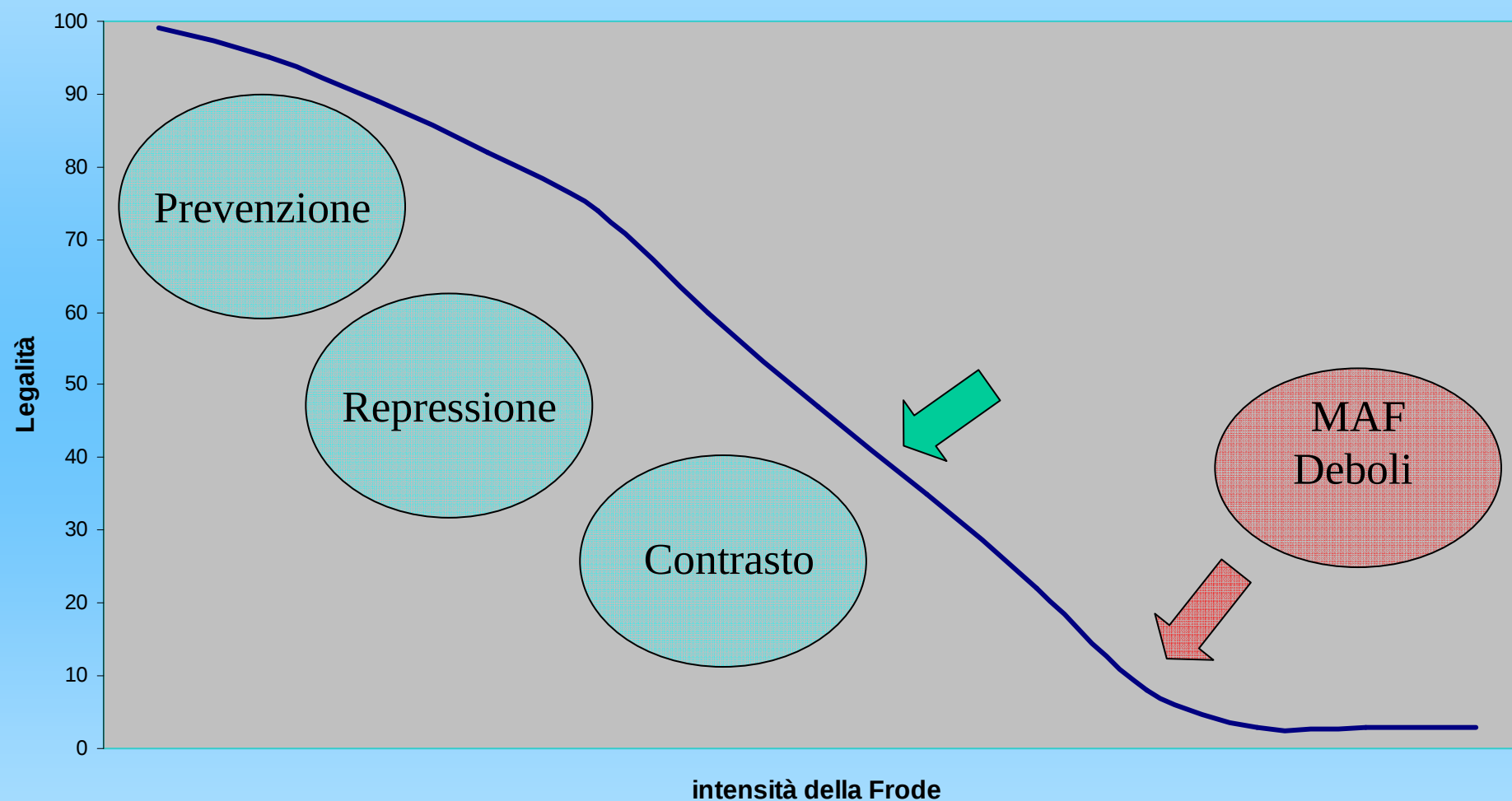
Cagliari, 30 – 03 - 11



European Anti-Fraud Office



Sistema Fraud-proofing



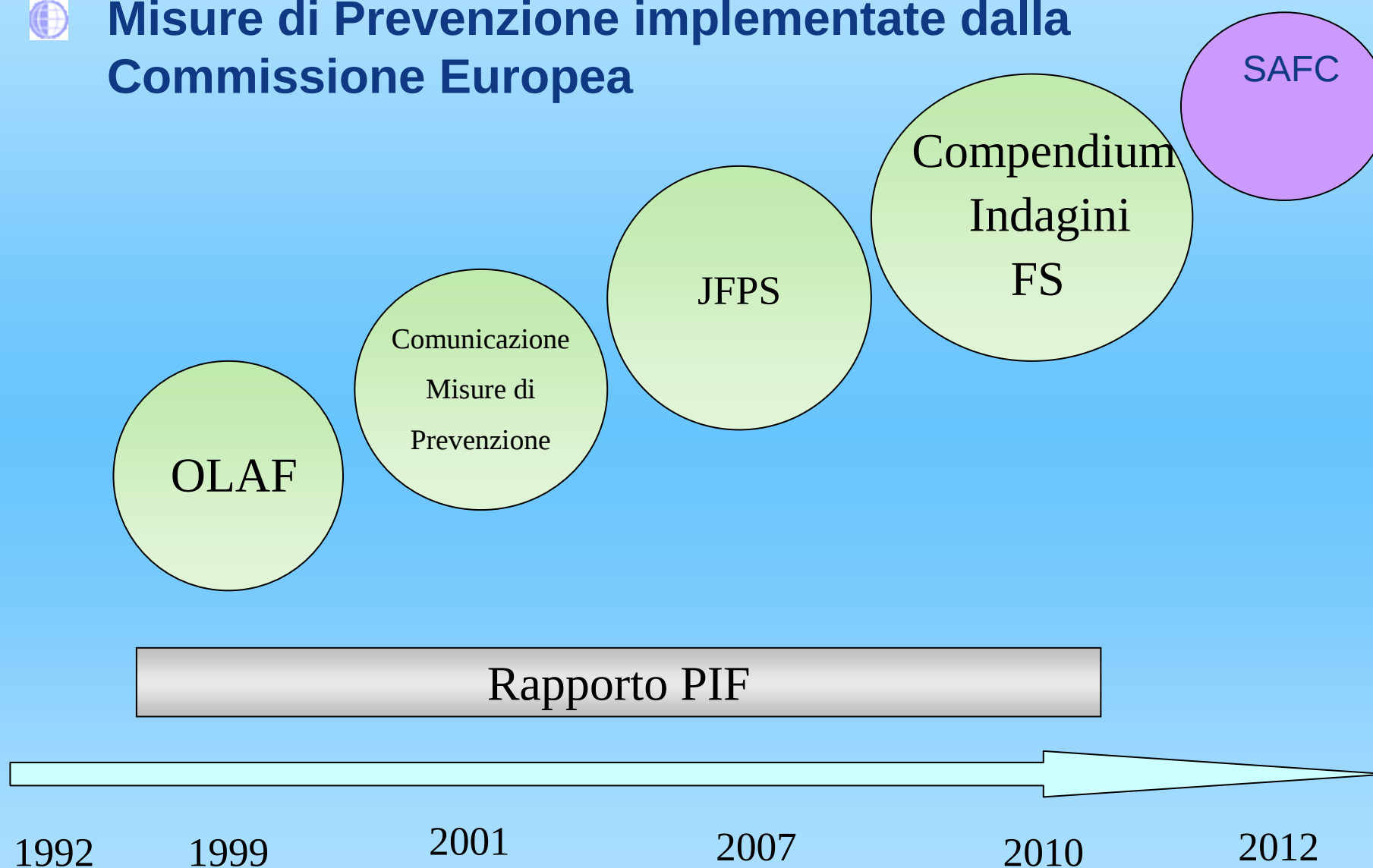


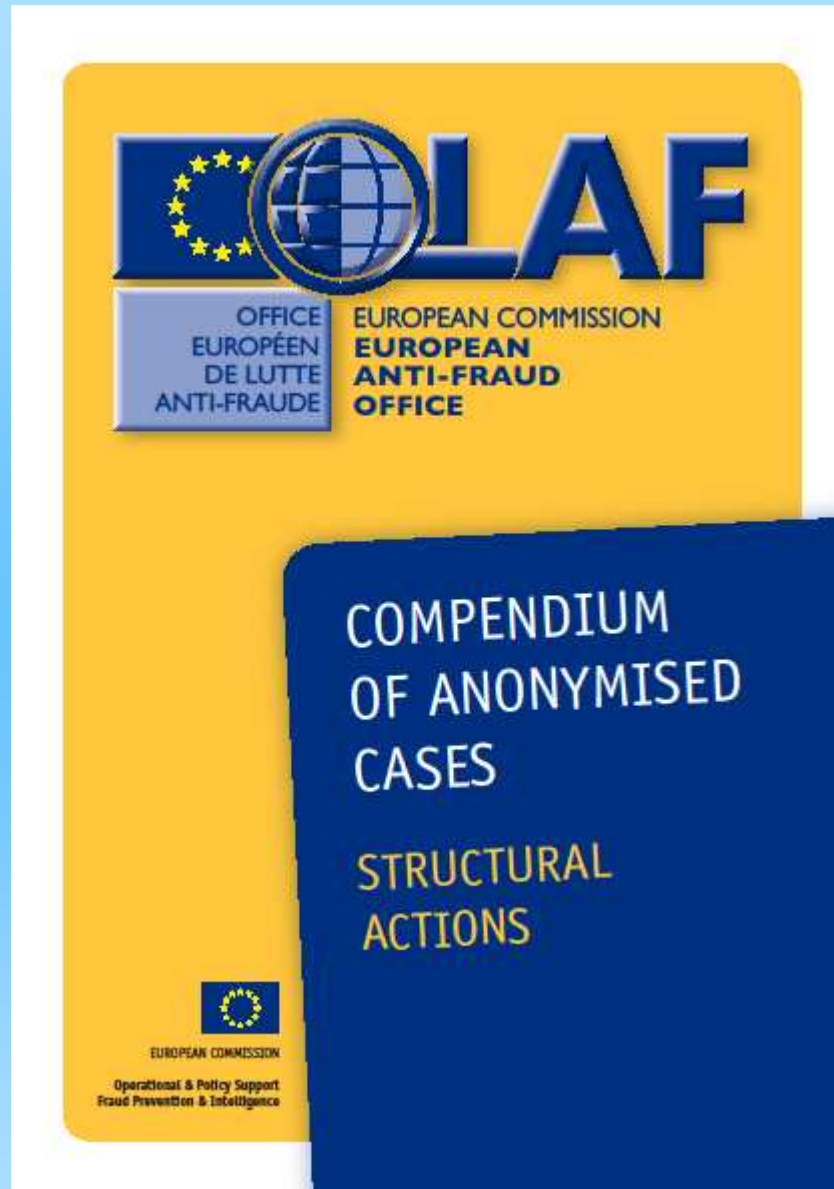
CHI E' RESPONSABILE PER LE POLITICHE ANTIFRODE?

	ITALIA	COMMISSIONE	OLAF
PREVENZIONE			
INVESTIGAZIONE REPRESSIONE			



Misure di Prevenzione implementate dalla Commissione Europea





II Parte

1. 'False dichiarazioni – documenti
2. Doppio Finanziamento
3. Conflitto di interesse
4. Turbativa d'asta
5. Progetti non eseguiti o non conclusi
6. Violazione del Principio di co-finanziamento



Debolezze evidenziate dall'attività di indagine

Mancanza di Sanzioni Amministrative	Indipendenza A.G.
Controlli I livello Scadenti	Spese Contanti

Sezione II: Compendium Casi di Indagine

FP number	176
Area	ERDF
PP	2000-2006
Classification irregularity	Falsified supporting documents
Irregularity Code	213
IMS reporting	Yes
Danger	RED
Description fraud pattern	A final beneficiary submitted false invoices to the Managing Authority in order to inflate its costs and thereby to obtain higher reimbursements. Modus operandi: The final beneficiary acted as follows: a) she/he forged the invoices received from suppliers by simply adding a zero to the amount indicated on the purchasing invoice (e.g.: invoice of € 100 falsified to become € 1000); 2) she/he paid out the overstated amount to the supplier (in our example € 1000). This was because, in the event of a check, the bank statement and the bookkeeping of the final beneficiary would have been found to be consistent; 3) she/he submitted the forged invoice for receiving the undue payment (€ 1000 instead of € 100) to the Managing Authority;

40

	4) as soon as the Managing Authority had paid out the inflated amount (€ 1000), she/he asked the supplier for the difference (€ 900 = € 1000 - € 100) between the original and true amount of the invoice (€ 100) and the overpaid and false amount (€ 1000), claiming that its accountant had made an error.
Vulnerability detected	Management and control system: Lack of general rules and guidelines for cross-checking supporting documents. Lack of risk analysis focused on false invoices. Lack of knowledge of market prices for the items submitted by the final beneficiary.
Red flags	Invoice with amounts in round figures. Same supplier or many different suppliers. Supplier based abroad when the goods/services can be purchased on the local market for the same or lower price. Price far higher than the average market price.

41



HO ALTRI 5 MINUTI?



Bassotti s.p.a.





Scopo e modus operandi

Obiettivi

A

β



Ridurre costo lavoro

Ricevere illegittimo profitto

Modus operandi

Costituzione di una società di Training

False Fatture

Falsi Registri presenza



Grazie Per la vostra attenzione

Dott. Luigi Macchia
OLAF - Unit C2
Fraud Prevention and Intelligence