

THE GREEK ANTI-FRAUD STRATEGY FOR STRUCTURAL ACTIONS - ACTION PLAN (update 2017)

ACTIONS	ACTION TITLE	ELEMENTS in THE FRAUD MANAGEMENT SYSTEM*	COMPETENT AUTHORITY	TIMEFRAME		TARGET GROUPS	INDICATORS OF SUCCESS	COMPLETION (YES/IN PROGRESS/ CONTINUOUS)	PROGRESS/ DOCUMENTATION	COMMENTS ALSO ON DEVIATIONS FROM ACTION PLAN (as relevant)
				START	END					
OBJECTIVE 1: Promote and establish an Ethical, Anti-Fraud Culture										
1.1	Drawing up an Official Mission Statement against fraud for Structural Actions. Approval	Anti-fraud policy	General Secretariat for Public Investment - NSRF	May 2014	30 June 2014	all staff involved in the management and control of Structural Actions, external environment: beneficiaries, contactors, public	mission statement approved	YES	The Official Mission Statement - Policy against fraud for Structural Actions was drawn up by EYTHY and approved on 30/6/2014 " <i>1.1 Πολιτική κατά της απάτης.pdf</i> "	
1.2	Communication of the Mission Statement to the internal environment: a. Letters to all Managing Authorities b. Intranet DIAULOS c. Electronic leaflets	Apply and Operate: Communication [internal]	General Secretariat for Public Investment - NSRF, MOU SA	1 July 2014	31 July 2014	all staff involved in the management and control of Structural Actions	clear/ distinct message, visible to all electronic leaflet-brochure developed mission statement and electronic leaflet disseminated in line with the action	YES	An electronic brochure was developed by EYTHY: " <i>1.2 ΓΓΔΕ_ΕΣΠΑ_brochure για ανάπτυξη_300714.pdf</i> " The Mission Statement and the electronic brochure were disseminated to all MAs on 06/08/14: " <i>1_ΔΙΑΒΙΒΑΣΤΙΚΟ_ΔΑ_ΣΤΡΑΤΗΓΙΚΗ ΚΑΤΑ ΤΗΣ ΑΠΑΤΗΣ.pdf</i> " Up-loading of the Mission Statement and the brochure on intranet DIAULOS (e-library) was completed on 2/9/14.	The document of the Greek National Anti-fraud Strategy for Structural Actions was also disseminated to all MAs: " <i>1_Η Εθνική Στρατηγική κατά της Απάτης στις Διαρθρωτικές Δράσεις_0414.pdf</i> "
1.3	Communication of the Mission Statement to the external environment: via www.espa.gr, www.mou.gr, all sites of the operational programmes, Electronic leaflets	Apply and Operate: Communication [internal/ external]	General Secretariat for Public Investment - NSRF, MOU SA, Managing Authorities	1 July 2014	31 July 2014	external environment: beneficiaries, contactors, public	clear/ distinct message, visible to all electronic leaflet- brochure developed mission statement and electronic leaflet disseminated in line with the action	YES	An electronic brochure was developed by EYTHY: " <i>1.2 ΓΓΔΕ_ΕΣΠΑ_brochure για ανάπτυξη_300714.pdf</i> " The Mission Statement and the electronic brochure were disseminated to all MAs on 06/08/14: " <i>1_ΔΙΑΒΙΒΑΣΤΙΚΟ_ΔΑ_ΣΤΡΑΤΗΓΙΚΗ ΚΑΤΑ ΤΗΣ ΑΠΑΤΗΣ.pdf</i> " Up-loading of the Mission Statement and brochure in the e-library of the official site of the Greek NSRF was completed on 2/9/14 The Mission Statement and the electronic brochure were also uploaded in MAs sites during August-September 2014. Uploading of the Mission Statement and brochure on the Official Site of the Greek NSRF was completed in the beginning of September 2014 (cooperation between EYTHY and EYSSA-Publicity Unit)	The document of the Greek National Anti-fraud Strategy for Structural Actions was also disseminated to all MAs: " <i>1_Η Εθνική Στρατηγική κατά της Απάτης στις Διαρθρωτικές Δράσεις_0414.pdf</i> " Useful material on fraud issues was also uploaded on the Official Site of the Greek NSRF (OLAF and COCOF Guides, Seminars, Guidance Note on fraud risk assessment and effective and proportionate anti-fraud measures for PP 2014-2020-Assessment tool)
1.4	Asset declaration for staff involved in the management and control of Structural Actions	Anti-fraud policy	National Anti-Corruption Coordinator [Special law preparation Committee] General Secretariat for Public Investment - NSRF	31 July 2014		staff involved in the management and control of Structural Actions	categories of staff subject to this obligation	YES	The new Law 4281/2014 (Government Gazette 160/A/08.08.2014), Part F, article 222, includes the categories of personnel subject to asset declaration. Via the provisions set out in article 222 of this Law, a part of the staff involved in the Management and Control Bodies of Structural Actions is subject to asset declaration (Part F of the Law was prepared by the National Anti-Corruption Coordinator). An additional provision was forwarded on behalf of the GSPI-NSRF, as follows: "Heads, Deputy Heads and Heads of Units of all Special Services and other bodies carrying out functions or tasks of management, implementation, coordination and control in the context of structural actions in the Programming Period 2007-2013 and 2014-2020". The above mentioned roles/posts were included in the categories obliged to submit an asset declaration (Law 4281/2014 - Part F, Article 222, point mb). Moreover, in Law 4314/2014 for the NSRF 2014-2020 the following provision was added: Article 38, par. 4: "Personnel of the NSRF Special Services, of the Central Unit of MOU SA and of Intermediate Bodies, involved in activities related to projects assessment, verifications and payments, is now subject to the provisions of paragraph 1 (point mb) of Article 1 of Law 3213/2003 (Government Gazette 30 /A/2003) as amended by Law 4281/2014 (Government Gazette 160/A/08.08.2014) as regards to asset declaration".	The asset declaration is submitted according to the national procedure, as laid down in Law 4281/2014
1.5	Declaration of no conflict of interest for staff involved in the management and control of Structural Actions	Apply and Operate: Processes involving fraud risk	General Secretariat for Public Investment - NSRF	May 2014	31 July 2014	staff involved in the management and control of Structural Actions	categories of staff subject to this obligation	YES	The new Law 4281/2014 (Government Gazette 160/A/08.08.2014), Part F, articles 222 & 229, includes the categories of personnel subject to declaration on conflict of interest (see action 1.4). Moreover, in Law 4314/2014 for the NSRF 2014-2020 the following provision was added: Article 38, par. 5: "Personnel of the NSRF Special Services, of the Central Unit of MOU SA and of Intermediate Bodies, involved in activities related to projects assessment, verifications and payments, is subject to declaration on conflict of interest. This declaration is submitted once, to the Central Unit of MOU SA, which keeps relative records.	Pursuant to Article 38 (5) of Law 4314/2014, the personnel subject to this obligation signs and submits to the Central Unit of MOU SA a standard form for "Declaration of no conflict of interest". Instructions have been sent to all Special Services that are set under the MCS of OPs NSRF 2014-2020 financed by the ERDF, ESF and CF (Objective: Investment for Growth and Employment) and the Central Unit of MOU SA.
1.6	General/ introductory training on fraud awareness concerning structural actions	Apply and Operate: Training and Awareness	National Coordination Authority for Structural Actions, MOU SA	February 2015	March 2015	all staff involved in the management and control of Structural Actions	seminars/ meetings with an attendance of 70% of the targeted group and met expectations of participants	YES	The seminar was organized by the Special Service for Institutional Support (EYTHY) in collaboration with MOU SA (Human Resources Department). It took place on 11 and 12 March 2015. The training was realised using e-learning technology (virtual classrooms) and all Managing Authorities participated. Number of participants - trainees: 536 (participation 72%) [<i>1.6 Report για τις εικονικές τάξεις.docx</i>]	The seminar covered part of the training activities 5.1.6 and 5.2.5 for fraud risk assessment and red flags. The presentations were sent to all participants via email, and the material from the filming of the seminar is available via the elearning system of MOU.
1.7	Declaration of no conflict of interest for the members, the audit teams and the staff of EDEL supporting services	Apply and Operate: Processes involving fraud risk	EDEL	31 May 2014		The members, the audit teams and the staff of EDEL supporting services	submission of declarations by those subject to this obligation	YES	The action is completed. Signed forms are filed at the registry of EDEL.	

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1.8	Study on the development of a methodology concerning job rotation for the new PP 2014-2020	Plan: Allocation of responsibilities and tasks	General Secretariat for Public Investment - NSRF, MOU S.A.	2014	Q2/2016	staff involved in the management and control of Structural Actions	study on the development of a methodology concerning job rotation for the new PP 2014-2020	YES	In Law 4314/2014 for the NSRF 2014-2020 the following provision was added: Article 37, paragraph 3: "... In particular, the rotation of staff in posts relating to projects assessment, project verification and payments will be based on a relevant study prepared by EYTHY and MOU SA..." In this context, a study was prepared, describing the methodology for job rotation in these "sensitive" posts. The methodology considers the new allocation of staff in all MAs and CA, in the framework of their designation in the new MCS 2014-2020, the preservation of the accumulated knowledge and experience gained and other important parameters.	The methodology was taken into account in the draft of the Ministerial Decision concerning the overall mechanism for the mobility of staff between the Special Services 2014-2020.
1.9	Creation of a permanent and distinct section in the official site of the Greek ESPA and in the ESPA e-library for combating fraud.	Apply and Operate: Training and Awareness	National Coordination Authority for Structural Actions - EYTHY, EYSSA	2014		all staff involved in the management and control of Structural Actions, external environment: beneficiaries, contactors, public	permanent and distinct section in the official site of the Greek ESPA and in the ESPA e-library for combating fraud	YES (CONTINUOUS)	https://www.espa.gr/el/Pages/staticAntiFraudPolicy.aspx https://www.espa.gr/el/Pages/elibrary.aspx?SType=2&SearchID=38214840	The section informs MAs, beneficiaries and public on the Greek Anti-fraud Strategy for Structural Actions, with a clear message against fraud, and includes all relevant material (Strategy, Mission Statement, electronic leaflet, OLAF and COCOF Guides, fraud risk assessment tool, seminars' material, etc).
OBJECTIVE 2: Effective Cooperation between National Cor Roles/ responsibilities and tasks										
2.1	Setting up an Internal Network for the Anti-Fraud Strategy between all Services involved in the management of Structural Actions [Coordination by National Coordination Authority for Structural Actions]	Apply and Operate: Communication Review-Follow-up	National Coordination Authority for Structural Actions	Following Management and Control System (MCS) approval		National Coordination Authority for Structural Actions, Managing Authorities	setting up of an Internal Network for the Anti-Fraud Strategy between all Services involved in the management of Structural Actions	YES (CONTINUOUS)	Law 4314/2014 for the NSRF 2014-2020 includes relative provisions in article 52, points 2 and 3. The Network evaluates the reports of the MAs concerning fraud risk assessment and the measures taken against fraud [action: 5.1.4] The reports outputs may lead to changes in objectives, procedures or controls connected to fraud, additional guidelines or clarifications, thus ensuring the continuous prevention and improvement.	Members of the Network are the persons responsible for antifraud issues (that were assigned by each MA, see action 5.1.5) and EYTHY, as coordinator. The 1st technical meeting of the Network, took place in 22-23 of February 2016 in Athens. During the meeting, the new MCS procedures related to the prevention of fraud and the detection and reporting of fraud cases were presented by EYTHY, in the form of an interactive training (see also actions 5.1.6 and 5.2.5).
2.2	Cooperation Network for the Anti-Fraud Strategy for Structural Actions - establishing the frequency of meetings: at least once per year.	Apply and Operate: Communication	General Secretariat for Public Investment - NSRF All members of the network	continuous (2014)		members of the network	meetings per year with at least 80% participation	YES	The Cooperation Network for the Anti-Fraud Strategy for Structural Actions was created in January 2014, at the initiative of the General Secretariat for Investment-NSRF. Members are: General Secretariat for Investment-NSRF, EDEL, Financial Crime Prosecution Unit (SDOE), National Anti-Corruption Coordinator and General Inspector for Public Administration. <i>"ΕΠΙΣΤΟΛΗ ΔΙΚΤΥΟ ΣΥΝΕΡΓΑΣΙΑΣ ΚΑΤΑ ΤΗΣ ΑΠΑΤΗΣ_100114.doc"</i> Members of the Network were involved in the preparation of the Anti-fraud Strategy/ Action Plan for Structural Actions, via constructive meetings and by providing their contribution. The Network was active until the nomination of the Greek AFCOS.	Now action 2.4 is applied.
2.3	Adjustment of the Register of bodies competent to combat corruption, that is already drafted by the National Anti-Corruption Coordinator, in order to include bodies with respect to fraud	Plan: Roles/ responsibilities and tasks	Central Coordination Authority for Structural Actions	May 2014	30 September 2014	all bodies involved	updated register produced	YES	The adjustment of the Register, in order to include bodies involved in combating fraud that are directly related to the NSRF project management activities, has been completed. <i>"2.3_ΧΑΡΤΟΓΡΑΦΗΣΗ ΦΟΡΕΩΝ ΓΙΑ ΚΑΤΑΠΟΛΕΜΗΣΗ ΑΠΑΤΗΣ ΚΑΙ ΔΙΑΦΘΟΡΑΣ.docx"</i>	
2.4	Cooperation with AFCOS	Apply and Operate: Communication	General Secretariat for Public Investment - NSRF, AFCOS	Following AFCOS nomination			amendment of the foundation Law 4152/2013 of the National Anti-Corruption Coordinator	YES (CONTINUOUS)	The cooperation has started since 2014. The National Anti-Corruption Coordinator has been designated as the Greek AFCOS Service. The regulatory provisions for its designation were included in article 69 of Law 4316/24-12-2014 (amendment of its foundation Law 4152/2013). Law 4320/2015 (Government Gazette 29A) abolished the establishment of the post of the National Anti-Corruption Coordinator and established a General Secretariat for Combating Corruption (under the Minister of Justice). Via the same Law, this General Secretariat was designated as the Greek AFCOS. Via the Law 4446/2016, the General Secretariat for Combating Corruption receives the complaints with regard to structural actions. The cooperation between the General Secretariat for Public Investment - NSRF and the General Secretariat for Combating Corruption - Greek AFCOS is continuous.	General Secretariat for Public Investment - NSRF, via EYTHY, sent in April 2015 a letter to the new General Secretariat for Combating Corruption - AFCOS, for the continuation of the constructive cooperation that began in 2014 [2.4 Letter to Mr. Vasileiadi_170415.doc] The cooperation was very constructive in finalizing critical issues in the design of the MCS of OPs NSRF 2014-2020 (Objective 1), in relation to the handling of suspected fraud and complaints for co-financed projects (issues raised as actions under the objectives 3 and 5 of this Action Plan).
OBJECTIVE 3: Effective cooperation with external actors										
3.1	Improving the coordination among the administrative competent authorities with regard to reporting of fraudulent irregularities to OLAF	Monitor-Detect: Reporting	General Secretariat for Public Investment - NSRF	Management and Control System (MCS) approval		all Services involved in the management of Structural Actions	clear instructions for reporting	YES	EYTHY has draw up the following discrete procedures and flowcharts in the Manual of Written Procedures of the new MCS 2014-2020: DVIII_2: Examining indications of fraud and reporting of suspected fraud DVIII_3: Reception and examination of complaints, and DIII_3: Reporting of Irregularities to OLAF, which describe in detail the authorities involved, the way of handling each case and the actions to be taken, as well as the reporting to OLAF. The Competent Authority for reporting irregularities and suspected fraud to OLAF (Country Officer) is the Financial Control Committee (EDEL) of the Ministry of Finance. The required data are transmitted electronically via the Irregularity Management System (IMS). see also actions 3.2, 5.2.1, 5.2.2, 5.3.3 and 5.3.4	

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3.2	Reporting to OLAF of fraudulent irregularities, when detected by the judicial authorities	Monitor-Detect: Reporting	AFCOS	Following the nomination of AFCOS		Judicial authorities AFCOS	clear instructions for reporting	YES	In the framework of MCS, the information on suspected fraud cases identified in co-financed projects by other national competent authorities / bodies is provided via the General Secretariat for the Fight against Corruption-AFCOS to the Management and Control Bodies. Then the cases are reported to OLAF via the IMS.	
OBJECTIVE 4: Enhance Transparency										
4.1	Testing of Arachne IT tool based on Operational Programmes data	Monitor-Detect: Data Monitoring	Special Coordination Service for Implementation, General Secretariat for Public Investment - NSRF	2014		all Services involved in the management and control of Structural Actions	the relevant report	YES	The testing of ARACHNE for the PP 2007-2013 was implemented in 2014 (pilot operation). Since the system was not fully developed and the information provided to the EU for elaboration was limited, the results obtained concerned only a small number of indicators. Thus, the pilot implementation did not lead to full conclusions because of the limited operational use of the tool.	
4.2	Expropriations: Study regarding the possibility of assigning to an independent body, the development of a methodology and the continuous support on land price estimation. This estimation will be submitted by the Beneficiary to the Court in order for the Court to determine the remuneration of owners	Monitor-Detect: Data Monitoring	General Secretariat for Public Investment - NSRF	April 2014	31 July 2014	all Services involved in the management and control of Structural Actions, judicial authorities	the relevant study	YES	The study was prepared by an external contractor. A first deliverable was submitted in June 2014. The final deliverable was received on 4 August 2014.	
OBJECTIVE 5: Adjust and introduce structures and procedures in the Management and Control System for Structural Actions										
5.1 Fraud Prevention										
5.1.1	Initial review of the current Management and Control System of 2007-2013 using the fraud risk assessment tool and pilot implementation to an Operational Programme	Plan: Identification and assessment of fraud risks	National Coordination Authority for Structural Actions, Managing Authority of the OP "Competitiveness and Entrepreneurship 2007-2013"	May 2014	30 September 2014	National Coordination Authority for Structural Actions	an initial assessment report	YES	The assessment tool and the instructions for its use have been translated in Greek. The Managing Authority of the OP "Competitiveness and Entrepreneurship 2007-2013" has completed the pilot implementation of the tool to the specific OP, and the results were examined by EYTHY.	
5.1.2	Incorporation of the results concluded from the above review [5.1.1] into the Management and Control System of the new PP	Plan: Assessment of fraud risks, setting objectives Apply and Operate: Processes involving fraud risk	National Coordination Authority for Structural Actions	before the MCS approval		National Coordination Authority for Structural Actions, all Services involved in the management and control of Structural Actions	steps, responsibilities and control points in the written procedures of the new MCS Strengthening of the management and control system, as necessary, based on the results from the above review [5.1.1]	YES		
5.1.3	Technological and functional upgrading of the Greek MIS: gradually automate all required procedures, work flow and document management for all procedures relating to the 2014-2020 NSRF, etc.	Apply and Operate: Processes involving fraud risk Monitor-Detect: Data Monitoring	National Coordination Authority for Structural Actions	2013	1 st phase: Q4/2015 2 nd phase: Q2/2016 3 rd phase: Q2/2017 4 th phase: Q4/2017	National Coordination Authority for Structural Actions, all Services involved in the management and control of Structural Actions	MIS upgrading	1 st and 2 nd phase: YES 3 rd phase and 4 th phase: IN PROGRESS	The MIS functions as the main management tool, but also as a means of electronic data exchange between all relevant authorities / stakeholders (beneficiaries, MAs / IBs, Certifying Authority, Audit Authority, EU). For the new programming period MIS has been adjusted and is already in operation since 2015 for the submission of payment requests (1 st phase). By 30/06/2016 (2 nd phase), the pilot implementation for verifications and audits was also completed.	In progress: - 3 rd phase: all procedures for the management of operations are expected to be in operation by Q2/2017 - 4 th phase: the technological and functional upgrading of the Greek MIS in order to fully automate all required procedures, to integrate the work flows and the document management and to support electronic signatures, etc.
5.1.4	Regular use of the fraud risk assessment tool	Plan: Identification of fraud risks, assessment, setting objectives and action plans for mitigating major risks	National Coordination Authority for Structural Actions, Managing Authorities	annually, following Management and Control System (MCS) approval		National Coordination Authority for Structural Actions, Managing Authorities	100% use of the risk assessment tool by all Managing Authorities	YES (CONTINUOUS)	A new procedure for the regular use of the tool by all MAs has been introduced in the MCS of 2014-2020	
5.1.5	Setting up assessment teams within the Managing Authorities	Plan: Setting roles/ Allocation of responsibilities and tasks	Managing Authorities	Following the Management and Control System (MCS) approval		Managing Authorities	internal documents setting up the teams in all MAs, signed by Head of MAs	YES	Law 4314/2014 for the NSRF 2014-2020 includes in article 52, point 3, a provision of the setting up of such teams within the MAs. This provision has also been included in the Ministerial Decisions of MAs NSRF 2014-2020. In the framework of the new MCS, a specific form for this action was drafted by EYTHY. The form was the basis for the Decisions that were issued by the Heads of MAs for the setting up of these teams, the assignment of a person responsible for antifraud matters in each MA and their responsibilities.	The setting up of fraud risk assessment teams and the assignment of a person responsible for antifraud matters in each MA was completed in February 2016. The Decisions issued by the Heads of MAs are filed in each MA.
5.1.6	Training on responsibilities and tasks with regard to fraud risk assessment and procedures	Apply and Operate: Training and Awareness	National Coordination Authority for Structural Actions and MOU SA	initial training: February-June 2015 regular basis: according to the needs of the MAs		all Services involved in the management and control of Structural Actions	seminars with an attendance of 70% of the targeted group and met expectations of participants	YES (CONTINUOUS)	Part of the action 5.1.6 covered in the introductory seminar that took place in March 2015 (Action 1.6), through the presentation of the EU assessment tool. On 22-23 of February 2016, the 1st meeting of the Internal Network for antifraud issues (see action 2.1) took place. During the meeting, EYTHY presented to the persons of MAs that are responsible for antifraud issues, the Procedure on fraud risk assessment, the responsibilities and the use of of the EU assessment tool. The training was interactive.	

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5.1.7	Clear guidance or training to beneficiaries on fraud risks, procedures, etc.	Apply and Operate: Training and Awareness	National Coordination Authority for Structural Actions, Managing Authorities and MOU SA	2016 - 2017		Beneficiaries	guidelines and/ or seminars/ meetings with an attendance of 70% of the targeted group and met expectations of participants	YES	In December 2016, a training programme was designed by EYTHY to Beneficiaries, which includes specific topics on anti-fraud issues. The seminar is implemented by the National Centre for Public Administration and Local Government (EKDDA). For the first half of 2017, 6 training courses have been scheduled. The 1st course has already been realized (13-17 Febr. 2017).	In addition to training, the Manual of Written Procedures of the new MCS 2014-2020, which includes the Procedures and control measures to combat fraud, is available in the official website of the NSRF to the knowledge of beneficiaries and the public.
5.1.8	Introduction of legislative provisions regarding "conflict of interest" by the Beneficiaries (when acting as contracting authorities)	Apply and Operate: Processes involving fraud risk	National level	when the new legislative framework on public procurement will be in force		staff of Beneficiaries (when acting as contracting authorities)	legislative provisions	YES	Specific provisions are included in article 24 of the new Law 4412/2016 (ΦΕΚ 147/Α/8.8.2016) on public procurement.	
5.1.9	Creation by EDEL of a Register of Auditors as well as of a Register of experts.	Apply and Operate: Communication	EDEL	by the end of 2014		Register of Auditors and Register of experts	Register of Auditors	YES	In 2013 a Ministerial Decision 2/95230/0004/24.10.2013 (Gov. Gazette 2730/B/25.10.2013) has been issued, according to which the Register of Financial Auditors and Auditors of EDEL was established in 2014	
				Register of Experts	IN PROGRESS		The Direction for Personnel Administration in the Ministry of Finance is the competent authority for the establishment of the Register of Experts.			
5.1.10	Training of EDEL staff on fraud issues	Apply and Operate: Training and Awareness	EDEL	2015 (CONTINUOUS)		EDEL staff	Training plan	YES (CONTINUOUS)	As part of the training program organized by the EKDDA in cooperation with the General Direction of Financial Controls (ΓΔΔΕ) for the training of EDEL staff and members of the Registers, a training module: PARTICIPATION OF THE AUDIT AUTHORITY IN ACTIONS TO PREVENT AND FIGHT AGAINST FRAUD is included. The specific topics are: - distinction between fraud and irregularity / "Red Flags" - Duties of Auditors - Cooperation of the Audit Authority with other bodies	The Auditors are being gradually trained, because of their absence from the office on on-the-spot audits.
	Training of the members of the Registers (Auditors and experts - Action: 5.1.9)	Apply and Operate: Training and Awareness	EDEL			Members of the Registers	Training plan	YES (CONTINUOUS)		Within the framework of this program, since September 2015 till June 2016, 11 seminars have taken place for the training of EDEL staff and the members of the Register of Auditors.
5.2 Fraud Detection										
5.2.1	Drawing up flowcharts for the reporting of suspected fraud cases, including forwarding to the competent authorities	Monitor-Detect: Reporting	General Secretariat for Public Investment - NSRF and AFCOS	1 July 2014	28 February 2015	all Services involved in the management and control of Structural Actions	flowcharts	YES	Law 4314/2014 for the NSRF 2014-2020, in Article 22, point 2, includes the following provision: "... The data are transmitted to the competent national authorities or the competent disciplinary bodies or public prosecutors, where appropriate, according to the MCS". EYTHY has drawn up flow charts and specific procedures in the Manual of Written Procedures of the new MCS: i) Procedure VIII_2 "examining indications of fraud and report suspected fraud" and ii) Procedure III_3 "Reporting Irregularities to OLAF" These procedures clarify the actions and cooperation among authorities that ensure the report of irregularities and suspected fraud at national level and to EC (OLAF)	
5.2.2	General rules and guidelines for fraud detection and reporting	Monitor-Detect: Verifications, on the spot controls Data Monitoring	National Coordination Authority for Structural Actions	1 March 2015	30 April 2015	all Services involved in the management and control of Structural Actions, EDEL	general rules and guidelines for fraud detection and reporting	YES	In the Manual of Written Procedures of the new MCS 2014-2020: - Provisions in relation to fraud detection are described in specific procedures and in the Verification Guide. It is also recommended to use the EU Guidelines on red flags - Reporting of suspected fraud is clearly described - Definitions of irregularities and fraud issues are included in the specific Guideline O.ΔVIII_2_1	
5.2.3	Monitoring and processing of fraud data via IT tools	Monitor-Detect: Data Monitoring	all Services involved in the management and control of Structural Actions	when the IT tools will be fully upgraded		all Services involved in the management and control of Structural Actions	IT tools	YES/ IN PROGRESS	While upgrading the IT tools for MCS, the extraction of more data that could contribute to fraud detection are being examined.	
5.2.4	Technical arrangements for the access of SDOE and AFCOS to the specific databases for Structural Actions	Monitor-Detect: Data Monitoring	General Secretariat for Public Investment - NSRF SDOE and AFCOS	2016-2017		all Services involved in the management and control of Structural Actions, SDOE and AFCOS	Technical arrangements	YES/ IN PROGRESS	The Greek AFCOS has already access to the MIS system (since December 2016). The access of SDOE to specific databases for Structural Actions is expected to be implemented in 2017.	
5.2.5	Training on detection and reporting	Apply and Operate: Training and Awareness	National Coordination Authority for Structural Actions and MOU SA	initial training: May-July 2015 regular basis: according to the needs of the MAS		all Services involved in the management and control of Structural Actions	seminars with an attendance of 70% of the targeted group and met expectations of participants	YES (CONTINUOUS)	Part of the action 5.2.5 covered in the introductory seminar that took place in March 2015 (Action 1.6), through the presentation of the "red flags". On 22-23 of February 2016, the 1st meeting of the Internal Network for antifraud issues (see action 2.1) took place. During the meeting, EYTHY presented to the persons of MAS that are responsible for antifraud issues, the Procedures of fraud detection and the reporting actions. The training was interactive. In May 2016, a seminar on irregularities and antifraud issues was held to all employees of the MA OP "Human Resources Development, Education and Lifelong Learning". The presentations were made by the persons responsible for antifraud issues of the MA in collaboration with EYTHY.	

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5.2.6	Training on control/ audit techniques	Apply and Operate: Training and Awareness	SDOE	December 2017	by the end of April 2018	all Services involved in the management and control of Structural Actions	seminars with an attendance of 70% of the targeted group and met expectations of participants	IN PROGRESS		
5.3 Fraud Response										
5.3.1	Provisions for the protection of employees [whistle-blowing policy]	Act	National Anti-Corruption Coordinator	31 March 2014		personnel	the relevant provisions	YES	The relevant provisions are included in Law 4254/2014 A'85, as modified by Law 4258/2014 A'94 (article 32). The action is completed.	In 2015 it was considered necessary to proceed to further improvement of the legal framework for the protection of employees in public sector. Therefore, a specific action (no. 28) was included in the <u>National Strategic Plan against Corruption</u> , which is being implemented by the General Secretary Against Corruption (GSAC). Thus, its implementation is monitored in the framework of the National Strategic Plan against Corruption by GSAC.
5.3.2	Setting-up a mechanism for examining complaints with regard to structural actions	Act	General Secretariat for Public Investment - NSRF, AFCOS	Following the Management and Control System (MCS) approval		all Services involved in the management and control of Structural Actions	mechanism for examining complaints with regard to structural actions	YES	Law 4314/2014 for the NSRF 2014-2020, Article 52, par. 4 includes a relevant provision: "Creation of a mechanism for receiving and examination of complaints relating to co-financed projects for the programming period 2014-2020, which is implemented in full cooperation with AFCOS". The mechanism has been created.	see also actions 5.3.3 and 5.3.6
5.3.3	Introducing a procedure for examining complaints with regard to structural actions, including forwarding to the competent authorities	Act	General Secretariat for Public Investment - NSRF, AFCOS	Following the setting up of the mechanism [action 5.3.2]		all Services involved in the management and control of Structural Actions	A procedure for examining complaints with regard to structural actions, including forwarding to the competent authorities	YES	EYTHY has drawn up a flow chart and a specific procedure, which was agreed with AFCOS: The Authority responsible for receiving and examining the complaints relating to the NSRF 2014-2020, is the General Secretary against Corruption, which, according to the Law 4320/ 2015, is the Greek AFCOS. The mechanism for receiving and examining the complaints relating to the NSRF 2014-2020 (involved authorities / entities, and their relevant tasks as well as actions to be taken where appropriate, information on the outcome of each case) is described in detail in the Manual of Written Procedures to be used by all the stakeholders in the Management and Control System under the title "Procedure VIII_3: Reception and examination of complaints"	
5.3.4	Cooperation ensuring follow up of the actions taken [corrective actions, investigation, prosecution, etc.] by the competent authorities, according to the procedures of actions 5.2.1 and 5.3.3	Review- follow up	AFCOS	continuous, following the nomination of AFCOS		all Services involved	nr of complaints, nr of suspected fraud cases reported	YES (CONTINUOUS)	As part of the MCS 2014-2020 procedures and flow charts: i) examining indications of fraud and report suspected fraud and ii) receiving and examining complaints, the General Secretary against Corruption - AFCOS monitors the progress of each case and promotes to the relative MA/IB, the CA and the EDEL any relevant decision of the competent national authorities (see. also actions 5.2.1, 5.3.3 and 3.2).	
5.3.5	Introduction of procedures/rules for the evaluation and the handling of incoming complaints	Apply and Operate: Documentation	EDEL	2015		EDEL	Procedures/rules for the evaluation and the handling of incoming complaints in EDEL	YES	Following the nomination of AFCOS, the Authority responsible for receiving and examining the complaints relating to cofinanced projects, is the General Secretary for the fighting against Corruption - Greek AFCOS (Law 4446/2016).	
5.3.6	Publicity of the Mechanism for Complaints related to the co-financed projects (see action 5.3.2)	Apply and Operate: Training and Awareness	General Secretariat for Public Investment - NSRF - EYTHY, EYSSA and AFCOS	December 2015		all staff involved in the management and control of Structural Actions, external environment: beneficiaries, contactors, public	BANNERS specific field in template decision document for financing state-aid schemes for SMEs	YES	In the official site of the Greek NSRF (ESPA) 2014-2020 and in MAs official sites, a specific banner was developed which informs all bodies and individuals that if they intend to file a complaint related to ESPA, should address the General Secretary against Corruption - AFCOS (https://www.espa.gr/el/Pages/staticAntiFraud.aspx) In addition, a standard text has been incorporated in the template decision document for financing state-aid schemes for SMEs. The text informs the investors that if they intend to file a complaint related to ESPA, should address the General Secretary against Corruption - AFCOS	

* This column refers to which elements of the Fraud Management System (system cycle) the specific action covers