

Report on fraud

Annex 5 to the audit service contract

DRAFT 19.11.2019



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REPORT ON SUSPECTED AND/OR ESTABLISHED FRAUD

financed in the framework of the ENI CBC Mediterranean Sea Basin Programme 2014-2020

[Name of Lead Beneficiary / Project partner - number and name]

Audit firm/Public officer organisation responsible for issuing the expenditure and revenue verification report:

Project Acronym and ref. number:

Project Title:

I hereby inform the Managing Authority of the ENI CBC MED Programme 2014-2020 that, based on the provided documents, on my verification and my professional judgement as auditor [or controller in the case of public officers], I have become aware [and/or] found evidence of suspected fraud [and/or] established fraud for the above-mentioned project beneficiary.

1. Typology of fraud

Please explain in detail the nature of suspected and/or established fraud that you wish to inform the Programme about

2. Scope of expenditure concerned by the fraud



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Concerned partner(s)	Name of the partner(s) institution: <input type="checkbox"/> Lead Beneficiary <input type="checkbox"/> Project partner No.
Concerned report(s)	Specify: <input type="checkbox"/> Interim report No – period from to <input type="checkbox"/> Interim report No – period from to <input type="checkbox"/> Final Report
Concerned budget line(s)
Identification of specific contracts and expenditure items concerned	
Amount of expenditure concerned (in EUR and local currency)	

3. Basis for suspected and/or established fraud

Please explain in detail the reasons/circumstances leading you to suspect the existence of fraud or to report established fraud for this specific project partner (i.e. Why do you think there may be fraud? / How did you become aware of the suspected/established fraud?).



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Please provide some concrete facts about the suspicion of fraud or the details of the established fraud (including reference of the competent authority/court decision for established fraud)
Please indicate the actions you already undertook to analyse the specific case in-depth. Please also specify if you reported this suspected or established fraud to any other competent authority and if any administrative or judicial proceedings in relation to this case has been initiated.

4. Potential impact of the suspected or established fraud outside the ENI CBC project

If applicable, please list other EU co-funded programmes and projects in which the same partner is involved (to your knowledge)
Please add any complementary indication you deem useful to identify and limit the impact of the suspected or established fraud



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I hereby declare that my assessment is based on actual evidence that I have seen during my verification of the expenditure claim.

I am aware that the Managing Authority and European and national competent bodies may use this evidence to undertake further investigations which could lead to appropriate administrative and/or legal actions in relation to suspected unlawful activity.

Auditor's signature [person or firm or both, as appropriate and in accordance with company policy]

Name of Auditor signing [person or firm or both, as appropriate]

Date of signature <dd Month yyyy> [date when the final rep