

**Decision No MB/2020/02**  
**of the Management Board of the Agency for Support for BEREC (BEREC Office)**  
**on the Anti-fraud Strategy 2020-2022**

**The Management Board;**

Having regard to the Regulation (EU) 2018/1971 of the European Parliament and of the Council of 11 December 2018 establishing the Body of European Regulators for Electronic Communications (BEREC) and Agency for Support for BEREC (BEREC Office), amending Regulation (EU) 2015/2120 and repealing Regulation (EC) No 1211/2009 (“BEREC Regulation”), and, in particular, Article 13(4) thereof;

Having regard to the “European Commission Anti-Fraud Strategy: enhanced action to protect the EU budget” COM(2019) 196;

Having regard to Decision No MB/2019/13 of the Management Board of the BEREC Office of 7 August 2019 on the adoption of financial regulation applicable to the BEREC Office,

Having regard to MC (10) 45 Decision by the Management Committee of the Body of European Regulators for Electronic Communications (BEREC) concerning the accession of the BEREC Office to the inter-institutional agreement of 25 May 1999 between the European Parliament, the Council and the Commission concerning internal investigations by the European Anti-Fraud Office (OLAF),

Having regard to MC (10) 46 Decision by the Management Committee of the Body of European Regulators for Electronic Communications (BEREC) concerning the terms and conditions for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Unions’ interests,

Having regard to the BEREC Office Internal Control Framework (Revision 2018 of the Internal Control System), and in particular the Internal Control Principle n.1: Ethical and Organisational Values.

Whereas:

- (1) It is essential to counter fraud, and any illegal activities affecting the financial interests of the Union in the framework of the daily activities of the BEREC Office involving the use of resources.

- (2) In light of the above, it is appropriate to establish proportionate measures to ensure the prevention, detection, correction, deterrence, investigation and follow up of fraud and irregularities, to counter any illegal activity affecting the financial interests of the Union.
- (3) As established by the Revised Internal Control Framework of the Commission, those measures shall constitute an anti-fraud strategy within the internal control system for improving the prevention and detection of fraud. The anti-fraud strategy shall reviewed every three years, following a re-assessment of the potential fraud risks to which the Agency is exposed.
- (4) Following the reassessment performed by the Agency, the Anti-Fraud Strategy of the BEREC Office, adopted with Decision No MC/2017/02 of the Management Committee of the BEREC Office, shall be replaced to reflect the current fraud risks in the activities of the BEREC Office. To that end, for legal certainty Decision No MC/2017/02 of the Management Committee of the BEREC Office on the Anti-fraud Strategy 2017-2019 shall be repealed.

HAS ADOPTED THIS DECISION:

### **Article 1**

1. The Anti-fraud Strategy for the period 2020-2022, as annexed to this Decision (Annex I), is adopted.
2. The Director of the BEREC Office with the support of the BEREC Office Anti-Fraud Officer adopts further internal measures which are necessary to implement the Action Plan of the Anti-fraud Strategy for the period 2020-2022 (Annex II).

### **Article 2**

#### **Final provisions**

This Decision shall take effect on the day of its adoption.

Done at Belgrade, on 6 March, 2020

**For the Management Board**



**Dan Sjöblom**  
**BEREC Chair 2020**

**BEREC Office Anti-fraud Strategy for the  
period 2020-2022**

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## 1. General context

On 29 April 2019, the EC adopted its new Anti-Fraud Strategy (CAFS)<sup>1</sup> that seeks to further improve the detection, sanctioning and prevention of fraud and will support the Commission's ongoing efforts to bring fraud against the EU budget further down.

The new EC CAFS is the result of a comprehensive revision of the previous strategy adopted in 2011 and takes into account the developments in the (anti-)fraud landscape and in the design of EU policies over the past 8 years.

In particular, the EC recognized the need to adapt the CAFS 2011 to an evolving situation in the context of fighting fraud (new funding schemes and fraud trends, development of IT tools, etc.).

The 2019 CAFS also addresses some key recommendations issued by the European Court of Auditors in a Special Report entitled "Fighting fraud in EU spending: action needed<sup>2</sup>".

In the framework of the previous Commission's Anti-Fraud Strategy and in line with the OLAF methodology, developed its first Anti-Fraud Strategy (AFS)<sup>3</sup> that was adopted by the MB Decision in March 2017, which covered the period 2017-2019.

The overall objectives of the existing BEREC Office's antifraud strategy are:

Enhance fraud awareness within the organization through targeted communication and training (prevention of fraud) and establish and maintain a high level of general ethics culture at the BEREC Office

Clarify roles in the process of detection, reporting and handling

Implement practical arrangements to ensure protection of whistle-blowers

At the end of the period of validity of the existing Anti-Fraud Strategy, the BEREC Office recognizes the need to develop a new anti-fraud strategy in order to reflect the current fraud risks of the activities of the Agency.

The current revision of the anti-fraud strategy takes into account the above-mentioned legislative developments in the fraud panorama as well as the lesson learnt in the implementation of the previous strategy over the past years.

The overall objective of this Strategy is to improve prevention, detection and investigation of fraud, and to pursue adequate deterrence and reparation, with proportionate and dissuasive measures.

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<sup>1</sup> [Commission Anti-Fraud Strategy: enhanced action to protect the EU budget COM\(2019\) 196](#)

<sup>2</sup> [https://www.eca.europa.eu/Lists/ECADocuments/INSR19\\_01/INSR\\_FRAUD\\_RISKS\\_EN.pdf](https://www.eca.europa.eu/Lists/ECADocuments/INSR19_01/INSR_FRAUD_RISKS_EN.pdf)

<sup>3</sup> [Decision MC/2017/02 of the Management Committee of the BEREC Office on the Anti-fraud strategy](#)

## 2. The BEREC Office specific context

The Agency for support of BEREC (BEREC Office) is an EU Agency supporting the Body of the European Regulators (BEREC) in the fulfilment of its mission to ensure the consistent implementation of the European regulatory framework for electronic communications. To achieve this, the BEREC Office provides all necessary professional and administrative support for the work of BEREC, including financial, organisational and ICT services, and contributes to BEREC's regulatory work for the benefit of people in Europe.

The BEREC Office was established by Regulation (EU) No 2018/1971 of the European Parliament and of the Council of 11 December 2018, replacing the previous Regulation (EC) No 1211/2009.

The BEREC Office has a budget of k EUR 7.233 for 2020 and it is financed by EU and third countries. About half of this BEREC Office's budget will be used for financing of staff expenditure (k EUR 3.357), k EUR 1070 will be used for financing of the BEREC Office's infrastructure and operating expenditure and k EUR 2805 for expenditure supporting BEREC's activity.

The Agency's internal structure comprises 3 Units (Operation Support, Programme Management and Administration and Finance). Staff members are obliged to respect all relevant provisions laid down in the TFEU, the Staff Regulations and the Conditions for Employment of Other Servants (CEOS).

Expert Networking Groups (ENGs) are established in order to deliver expertise on specific matters requested by the BEREC Office. Detailed rules on the functioning of the Expert Networking Groups have been adopted in order to legally align the provisions governing these Groups with those governing the functioning of the Management Board of the BEREC Office.

## 3. The Agency's risk environment and anti-fraud measures

The BEREC Office's Anti-Fraud Strategy 2017-2019<sup>4</sup> and Action Plan identified three strategic objectives with 8 actions. The actions were mainly focused on enhancing fraud awareness within the organisation and on establishing an effective system for tackling fraud and irregularities. These objectives were pursued for most part through the organisation of an in-house training on anti-fraud matters and the development of anti-fraud processes. All foreseen actions have been fully implemented during the period 2017-2019.

In addition, in order to ensure a proactive approach towards active fraud risk management, the BEREC Office has introduced and/or strengthened a number of tools and control systems to reduce and keep fraud risk at a tolerable level and to create an Agency environment that discourages any fraudulent behaviour. Some key tools include:

- **Full risk assessment**

The rules implementing the Internal Control Framework of the BEREC Office (Revision 2018 of the Internal Control System)<sup>5</sup> provide that overall assessment of the presence and functioning of

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<sup>4</sup> [Decision MC/2017/02 of the Management Committee of the BEREC Office on the Anti-fraud strategy](#)

<sup>5</sup> [https://bereg.europa.eu/eng/document\\_register/subject\\_matter/bereg\\_office/others/8260-bereg-office-internal-control-framework](https://bereg.europa.eu/eng/document_register/subject_matter/bereg_office/others/8260-bereg-office-internal-control-framework)

all internal control components must be carried out at least once per year. Risk management should be embedded, as a standard element, in all planning and decision-making processes.

In view of the new applicable Internal Control Framework and the new tasks entrusted to the BEREC Office by the BEREC Regulation, in September-October 2019 the Agency conducted a full risk assessment exercise in line with applicable provisions and guidelines of the European Commission.

The full risk assessment did not identify any critical risks (including fraud), the most significant risk are clearly documented both in the Risk Assessment Report and in the Agency's Risk Register and are followed-up on a monthly basis.

The detailed description of the BEREC Office fraud risk assessment performed in the context of the above-mentioned full risk assessment exercise can be found in paragraph 4.

- **Whistleblowing**

In order to detect and investigate serious concerns about fraud, corruption or other serious wrongdoing, and to take appropriate actions to protect its assets, integrity and reputation, the Agency's Management Committee adopted internal rules on whistleblowing (Decision MC/2018/11).<sup>6</sup>

The rules aim to encourage staff to report concerns, while providing assurance for their own position, which will facilitate the detection of any potential or actual instances of fraud, corruption and serious irregularities. The guidelines further strengthen the Agency's overall policy towards ethics and professional conduct.

- **Ethics and integrity**

The BEREC Office has taken appropriate measures to foster its mission and ethics values throughout the organisation. The induction programme for newcomers foresees a compulsory online training on Ethics available on EU Learn "Ethics principles at the European Commission".

- **Policy on preventing and managing conflicts of interest of the members of the Management Board**

In order to comply with Art.42 paragraph 3 of the BEREC Regulation, Management Board of Regulators adopted a policy laying down rules<sup>7</sup> for the prevention and management of conflicts of interests. The policy establishes a procedure for identifying and handling potential conflicts of interest of the Management Board members.

Similarly, the Board of Regulators adopted a policy laying down rules for the prevention and management of conflicts of interests of their respective members.

- **Other measures**

Additional measures, both preventive and detective, are in place in order to support effective risk management (including the risk of fraud):

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<sup>6</sup> [Guidelines on Whistleblowing of the Office of the Body of European Regulators for Electronic Communications \(BEREC Office\)](#)

<sup>7</sup> [Decision No MB/2019/16 of the Management Board of the Agency for support for BEREC \(BEREC Office\) laying down rules on preventing and managing conflicts of interest concerning the members of the Management Board](#)

Preventive – include segregation of duties and application of the ‘four eyes principle’ for financial transactions<sup>8</sup> ex-ante and ex- post legal checks on procurement documentation, management supervision, regular meetings and monitoring tools (financial and non-financial), awareness raising actions on general conduct and other measures.

Detective – the various checks and verifications performed to detect any issues related to financial transactions, including independent audits, ex-post reporting, etc.

#### **4. Fraud risk-assessment**

In September/October 2019 the BEREC Office conducted a full risk assessment of its activities which included also the assessment of the fraud risk. The fraud risk assessment was performed on the basis of the OLAF’s “Methodology and guidance for anti-fraud strategies for EU decentralized agencies”.

The concept of fraud encompasses both internal and external misbehaviour. It covers in particular, but not only, any infringement of the financial interests of the EU as defined by the Directive (EU) 2017/1371 of the European Parliament and of the Council<sup>9</sup> and by the Convention on the protection of the European Communities’ financial interests<sup>10</sup>.

It also covers misbehaviour that may not have a direct impact on the EU’s financial interests, such as some cases of forgery (in CVs for example), money laundering, concealment or destruction of material facts, or breaches of IT systems. Conflicts of interests that have intentionally not been declared, favouritism and collusion also belong to the category of fraud.

The BEREC Office’s fraud risk assessment was based on identifying the risks of fraud and on assessing the impact and likelihood (after considering the mitigations already in place) of the identified fraud risks. The fraud risk assessment was performed through a joint evaluation exercise carried out by a Risk Assessment Task Force in charge of sorting out all the risks applicable to the BEREC Office (fraud included) and evaluating their impact and likelihood. In order to cover the main horizontal risks, a representative of each Unit (Operational Support, Programme Management and Administration and Finance) was selected to be part of the Task Force.

After the Risk Assessment Task Force has completed the screening and evaluation of all the risks applicable to BEREC Office, a Risk Assessment Workshop was held where the staff jointly re-assessed the likelihood and impact of the risks initially sorted and evaluated by the Task Force.

The conclusions of the risk assessment (fraud included), after being validated by the Director and reviewed by the Anti-Fraud Officer (as being responsible for coordinating OLAF issues), have been included into a Risk Assessment Report<sup>11</sup>.

As regards the conclusions on the risks relating to fraud, it was concluded that the fraud risks remain low, especially taking into consideration that the BEREC Office has already successfully

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<sup>8</sup> BEREC Office Financial Manual

<sup>9</sup> 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

<sup>10</sup> Council Act of 26 July 1995 drawing up the Convention on the protection of the European Communities’ financial interests

<sup>11</sup> Report on the outcome of the 2019 full risk assessment at the BEREC Office



developed a number of procedures and policies designed to mitigate identified risks (as described in paragraph 3).

The main conclusions can be summarized as follows:

No major fraud risks were identified that would make it likely that the risk of significant undetected fraud is high.

However, it is considered important to raise awareness and increase vigilance regarding potential fraud throughout the whole organization. BEREC Office would like to make sure that all staff are aware of the concepts of fraud, fraud detection and fraud prevention.

## 5. Means and resources

The Agency has at its disposal means and resources which are engaged in tackling fraud. The main resources are:

- i. **Management Board** is responsible for the adoption of the Anti-Fraud Strategy<sup>12</sup>. The Management Board is also responsible for ensuring adequate follow-up to findings and recommendations stemming from the internal or external audit reports evaluations, as well as from investigations of the European Anti-Fraud Office (OLAF);
- ii. **Director** is responsible for preparation and presentation of the Anti-Fraud Strategy<sup>13</sup> to the Management Board; development, endorsement and implementation of the Action Plan.  
  
The Director is also responsible for promoting anti-fraud culture across the Agency, setting anti-fraud objectives and putting in place effective arrangements for combating fraud.
- iii. **BEREC Office Advisory Group (BAG)** is responsible for the review of the Agency's procedures for detecting fraud; for the review of the agency's systems and controls for the prevention of bribery and may advise on the follow-up to any findings and recommendations of any investigations of the OLAF.
- iv. **All Heads of Units** shall have as primary role to be controllers for the prevention and detection of fraud throughout the Agency and ensure that all suspected cases of potential fraud are immediately reported to the appropriate reporting channel;
- v. **Head of procurement and finance (Head of Administration and Finance)** is responsible for ensuring that financial and procurement processes/procedures incorporate strong measures to reduce the risk of fraud.
- vi. **Anti-fraud Officer** is responsible for identifying and preventing risk of breach of legal provisions and ethical behaviour rules. He/she coordinates the implementation of this Strategy, perform anti-fraud risk assessments (as a part of overall risk assessment), reports to the Director on implementation of agreed actions and acts as a contact point to OLAF for the Strategy-related matters.
- vii. **Staff members** must comply with the BEREC Office's anti-fraud principles and

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<sup>12</sup> Art. 16 of the BEREC Regulation

<sup>13</sup> Art. 20 of the BEREC Regulation

strategy, forward any reasonable concerns with the regard to fraud to the appropriate reporting channel foreseen by the BEREC Office whistleblowing policy (to their reporting officer/to the Director of the BEREC Office/to the Chair of the Management Board/to OLAF).

In addition, BEREC Office has successfully developed a number of procedures and policies related to irregularities and anti-fraud issues:

- viii. Internal Administrative Instruction on Ethical Behaviour;
- ix. Internal Administrative Instruction on registering and maintenance of exceptions and non-compliance events;
- x. Internal Administrative Instruction on adoption of the Risk Register and the actions plans for mitigating the risk identified in the Risk Register;
- xi. Updated BEREC Office Internal Control Framework;
- xii. Internal Administrative Instruction on Information Systems Security Policy.

## **6. Strategy**

On the basis of the results of the fraud risk assessment (described under paragraph 5), BEREC Office has formulated one operational objective, accompanied by an Action Plan 2020-2022 (Annex II). When implementing the proposed actions, the Director of the BEREC Office will take into consideration the level of priority as well as availability of resources.

### **Objective 1: To raise the level of fraud awareness in the Agency, including increased knowledge and capacity for performing preventive and detective controls**

As described above under paragraph 3, BEREC Office has introduced a number of internal control principles and measures that support effective prevention and detection of fraud, such as a procedure for staff reporting of irregularities (BEREC Office Guidelines on whistleblowing) and the designation of an-Antifraud Officer OLAF Contact Point.

The increased communication and awareness raising amongst staff on fraud prevention and detection and the specific measures and instruments they have at their disposal will ensure that these specific controls are known and used by all staff. It will also decrease the chances that the real risks materialise and will improve staff's ability to deal with such cases when and if they occur.

Therefore, BEREC Office will continue to ensure that appropriate targeted training/information sessions on anti-fraud and ethics are made available to all staff and that the relevant information on to the prevention, detection investigation and corrective measures related to fraud are being kept up-to-date on the dedicated internal communication means.

Actions to implement objective 1:

- To develop a compulsory anti-fraud training course/material (e-learning tool) for all staff members.
- To invite the Anti-Fraud Officer to give presentation to newcomers and staff members on Ethics and Fraud.

- To maintain the regular communication to staff on Ethics and Anti-fraud related matters.
- To prepare an annual report on the implementation of the strategy addressed to the senior and middle managers.
- To discuss and report on the implementation of the strategy and the updates at the regular management meetings as appropriate.

## **7. Review and monitoring**

The Director of the BEREC Office with the support of the BEREC Anti-Fraud Officer will ensure that the BEREC Office's approach to managing the risk of fraud is kept up to date with developments in best practices and with legislative requirements. The Anti-Fraud Strategy and its action plan will be reviewed every three years.

The implementation of the Agency's Anti-Fraud Strategy, policy and procedures will be subject to periodic review on the basis of an evaluation of the impact of the strategy, measured using some key performance indicators, among which:

- the number of cases notified to OLAF,
- the number of notified cases dismissed by OLAF,
- the number of internal reporting about suspicious behaviours received.

The above-mentioned results will be reported in the BEREC Office Consolidated Annual Activity Report.

## Annex II

### ACTION PLAN

This action plan, designed to implement the Anti-Fraud Strategy of the BEREK Office, covers the period 2020-2022. The target dates are set according to the level of priority as well as availability of resources.

**Objective 1: To raise the level of fraud awareness in the Agency, including increased knowledge and capacity for performing preventive and detective controls.**

Actions to be taken	Responsible	Deadline	Indicator
1.1 To develop a compulsory anti-fraud training course/material (e-learning tool) for all staff members	Anti-fraud officer	Q4 2021	Training course/material developed
1.2 To invite the Anti-Fraud Officer to give presentation to newcomers and staff members on Ethics and Fraud	Anti-fraud officer	Q2 2020 (first) and Annually	100 % of staff trained
1.3 To maintain the regular communication to staff on Ethics and Anti-fraud related matters	Anti-fraud officer	Q2 2020	At least 4 items at year
1.4 To prepare an annual report on the implementation of the strategy addressed to the senior and middle managers.	Anti-fraud officer	Q2 2021	Report submitted annually
1.4 To discuss and report on the implementation of the strategy and the updates at the regular management meetings as appropriate.	Director	Q4 2022	Management will oversee the implementation of the Action Plan on an ongoing basis. It will be placed on the Management meetings' agenda at least four times per year, or as necessary