Fight against fraud and protection of the Communities' financial interests. Action plan 2001-2203, annual report 2000

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The European Commission has published its Annual 2002 Report on the protection of the financial interests of the Communities and fight against fraud. The first part of the report follows the logic of the Overall Anti-Fraud Strategy 2000-2005 but focuses on the outstanding facts in this activity during 2002. In this part, one year before accession, the Commission wished to emphasise the efforts undertaken to integrate the candidate countries in this approach. Moreover, the more specific elements provided by the Member States this year help highlight the importance of a good organisation of different levels of checks and controls, including investigations for the specific purposes of the fight against fraud. The presentation is punctuated with some exemplary cases. Moreover, the report provides a full and detailed summary of the measures planned for 2002 in the 2001-2003 Action Plan which is annexed: the summary table thus gives the essential elements in terms of responsibility, timetable and follow-up to appreciate the state of progress of this programme. As for 2004-2005, the Commission will prepare a new Action Plan on the basis of the Overall Strategic Approach 2000-2005 which will of course take into account the recommendations made in the Report on the Evaluation of the activities of the European Anti-Fraud Office, the opinion of the Supervisory Committee and the guidelines defined by the other institutions. Part II of the Commission report covers specifically the measures taken by the Member States to implement Article 280. This presentation includes certain information communicated by the Member States on their control activity and its results. It reports on their efforts to coordinate their inspection and investigation services from the threefold angle of the monitoring of operations, audit of systems and anti-fraud investigations. Part III of the Commission report presents the statistical data concerning the level of frauds and other irregularities as well as the results in terms of recovery and of action by the Member States and the Commission departments. These results are analysed from the point of view of the detection of frauds and other irregularities, as they are communicated by the national administrations in accordance with the obligations provided for by the sectoral regulations. Given the incomplete and not very homogeneous nature of the data transmitted last year, the Commission first gives an account of the progress achieved in the electronic communication of data. Subsequently, the Commission endeavours to carry out a first analysis of the irregularities communicated, according to a budgetary (income/expenditure) and sectoral approach which reflects the major Community policies. As a general rule, the 2002 report shows the interlinking of the responsibility between the different actors and the convergence in the different levels (Community and national). The information provided by the Member States allows for better reporting on the activity of the different services involved in the protection of financial interests. The analysis carried out by the Commission shows that risks are better covered, especially from the point of view of checks and controls, whether they be controls of the regularity of operations, audit of systems, investigations and prosecutions. The coherence that it notes between the variousfunctions, including specific action against fraud, in line with the four axes of the Strategic Approach, appears at both the Community level (Title I) and the national (Title II). Title III throws further light, on the basis of frauds and other irregularities notified by the Member States, on the control and investigation systems, their adaptation to the risks and their results from the point of view of recovery. The presentation therefore consolidates the complementarity logic recommended by the Overall Strategic Approach of the fight against fraud, which makes it possible for the Commission, in addition to the action proper of the Member States, to implement the means at the disposal of the Community.