**Guidance on Fraud Risk Assessment in the 2014-2020 ESIF Programmes.**

1. **GENERAL**

Managing Public Money Northern Ireland Annex 4.7 provides details of responsibilities in the prevention of fraud.

<http://www.dfpni.gov.uk/index/finance/afmd/afmd-key-guidance/afmd-mpmni/a_4_7_further_revised_10_12_12_fraud.pdf>

1. **THE 2014-2020 ESIF REGULATIONS**

**Article 125(4)(c) of the Common Provision Regulations** lays down that

‘As regards the financial management and control of the operational programmes, the managing authority shall put in place effective and proportionate anti-fraud measures taking into account the risks identified’.

The Commission has developed the following Fraud Risk Assessment guidance which provides assistance and recommendations for the implementation of Article 125(4)(c) including a spreadsheet template for assessing risk. The Commission guidance is addressed to the Managing Authorities and Audit Authorities of the European Regional Development Fund (ERDF) and the European Social Fund (ESF).



1. **RESPONSIBILITIES AND PROCESSESS**

Responsibility for drawing up guidance on Fraud Risk Assessment specific to their programme lies with the Programme Managing Authority. Such guidance must conform to the respective Department’s Anti-Fraud Policy and should utilise the Commission’s Fraud Risk Assessment Guidance and Spreadsheet.

The Fraud Risk Assessment Guidance shall take account of the Commission’s recommendation that Managing Authorities adopt a proactive, structured and targeted approach to managing the risk of fraud.

To promote consistency of approach, Managing Authorities shall share draft guidance with the Member State Authority (DFP), other ESIF Managing Authorities and Northern Ireland Departments through the channel of the Core Implementation Group, the EU Steering Group and/or other coordination structures established for the purpose.

The Programme Audit Authority shall be consulted in the preparation of guidance and its view shall be taken into consideration by the Managing Authority.

1. **EXCEPTIONS**

As guidance for Territorial Cooperation programmes has to be mutually agreed by participating member states, it may not always match national guidance.

However, participants in the coordination structures should seek the maximum consistency possible in the interest of simplification and synergy.

1. **REFERENCES**

A library of Cohesion Policy information resources is maintained by the Directorate General for Regional and Urban Policy at the European Commission at:

<http://ec.europa.eu/regional_policy/information/index_en.cfm>

Training materials (including in podcast format) may be downloaded at:

<http://ec.europa.eu/regional_policy/what/future/experts_training_en.cfm>

The guidance on fraud risk assessment may be found at:

<http://ec.europa.eu/regional_policy/information/guidelines/index_en.cfm#6>

under Management and Control.