



Cedefop

Anti-fraud strategy

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1. General background

1.1 General context

The EU budget is taxpayers' money that must be used only for implementing the policies which the EU legislature has approved. Fraud involving EU funds has a particularly negative impact on the reputation of the EU institutions and the implementation of EU policies.

On 24 June 2011 the Commission adopted its new Anti-Fraud Strategy ⁽¹⁾ (CAFS) with the overall objective of improving the prevention and detection of fraud, and the conditions for investigations of fraud, and achieving adequate reparation and deterrence. This is to be done especially by developing close cooperation and synergy and by promoting the standards set out in the CAFS within the EU agencies and bodies, including joint undertakings.

The Commission has developed a Common Approach on EU decentralised agencies which was agreed by the European Commission, Council and Parliament that requires a set of anti-fraud measures to be put in place in the agencies.

1.2 Agency context

Cedefop supports the promotion, development and implementation of the Union policy for a world-class and inclusive VET that provides relevant skills and qualifications, by working together with the Commission, Member States and social partners.

Cedefop's mission reflects the aim and tasks outlined in its Founding Regulation ⁽²⁾.

⁽¹⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee, the Committee of the Regions and the Court of Auditors on the Commission anti-fraud strategy, COM(2011) 376; Communication to the Commission: Commission internal action plan for the Commission anti-fraud strategy, SEC(2011) 787. Upon adoption of the Commission's updated CAFS, Cedefop's anti-fraud strategy might need to be amended.

⁽²⁾ Council of the European Union. Council Regulation of 10 February 1975 establishing the European Centre for the Development of Vocational Training (Cedefop) EEC No 337/75, Official Journal of the European Communities, L 39, 13.2.1975 as last amended by Council Regulation EC No 2051/2004.

Cedefop's Founding Regulation has been revised. The revised Founding Regulation is expected to enter into force in spring 2019. Latest version available here: <http://www.europarl.europa.eu/sides/getDoc.do?type=AMD&format=PDF&reference=A8-0273/2017&secondRef=056-056&language=EN>).

Cedefop's tasks as described in its revised Founding Regulation reflect the actual scope of the activities carried out by the Agency, which go beyond VET and include skills and qualifications. The Agency's tasks are the following:

- (a) analyse trends in VET, skills and qualification policies and systems, and provide comparative analyses thereof across countries;
- (b) analyse labour market trends in relation to skills and qualifications, and VET;
- (c) analyse and contribute to developments related to the design and award of qualifications, their organisation into frameworks, and their function in the labour market, and in relation to VET, with a view to enhancing their transparency and recognition;
- (d) analyse and contribute to developments in the field of validation of non-formal and informal learning;
- (e) carry out or commission studies and carry out research on relevant socio-economic developments and related policy issues;
- (f) provide forums for exchange of experiences and information between the governments, the social partners and other stakeholders at national level;
- (g) contribute, including through evidence-based information and analyses, to the implementation of reforms and policies at national level;
- (h) disseminate information with a view to contributing to policies and to raising awareness and understanding of the potential of VET in promoting and supporting the employability of people, productivity and lifelong learning;
- (i) manage and make available tools, datasets and services for vocational education and training, skills, occupations and qualifications to citizens, companies, policy makers, the social partners and other stakeholders;
- (j) establish a strategy for relations with third countries and international organisations concerning matters for which Cedefop is competent.

The Agency handles an annual budget of approximately 18 million Euros. The Agency is financed by the Commission for about 97% of its revenues and by subsidies from European Economic Area (EEA) States ⁽³⁾ for the remaining 3%.

The budget is mostly implemented through payment of staff costs, spending on infrastructure, procurement of services and studies, and the ReferNet grant scheme. The Agency's main partners are the European Commission, Member State authorities and Social Partners.

⁽³⁾ Norway and Iceland.

The Agency applies the internal control framework promoted by the Commission especially through the Internal Control Principles ⁽⁴⁾.

This anti-fraud strategy is valid for three years and will be updated in the course of its implementation if necessary or after its assessment at the end of the implementation period. It replaces and repeals the anti-fraud strategy adopted by Cedefop's Governing Board in October 2014 ⁽⁵⁾.

2. Principles guiding Cedefop's Anti-Fraud Strategy

Ethics and transparency are key concerns for Cedefop's activities. Cedefop is fully committed to ensure that these principles are properly applied. Cedefop's staff, members of the Management Board ⁽⁶⁾, external experts and consultants working for Cedefop must pursue the highest standards of honesty, propriety and integrity in the exercise of their duties. This also needs to be visible to the whole Cedefop community and external stakeholders.

Cedefop does not tolerate fraud, irregularities, impropriety or dishonesty and will report, without delay, any instance of suspected fraud to OLAF, which is exclusively competent to investigate those cases ⁽⁷⁾.

Cedefop's Anti-Fraud strategy is directly derived from the priorities set by the Commission within the framework of the Common Approach on EU decentralised agencies ⁽⁸⁾, especially:

- ensuring proper handling of the conflicts of interests issue;
- developing anti-fraud activities especially through prevention, detection, awareness raising and closer cooperation with OLAF.

Cedefop will take all actions and adopt all measures as appropriate against anyone defrauding or attempting to defraud Cedefop and/or stakeholders' assets and resources, or otherwise damaging Cedefop's reputation. In all such cases, Cedefop will continue to cooperate fully with OLAF, all other EU authorities and Institutions and, if applicable, with competent national authorities.

The Anti-Fraud strategy also takes due account of the main rules and anti-fraud measures recommended and/or linked to the policy of DG EMPL.

⁽⁴⁾ http://ec.europa.eu/budget/library/biblio/documents/control/C_2017_2373_Revision_ICF_en.pdf

⁽⁵⁾ DIR/RB(2014)02387

⁽⁶⁾ With the entry into force of Cedefop's revised Founding Regulation, the term 'Governing Board' changes to 'Management Board' and the term 'Director' changes to 'Executive Director'.

⁽⁷⁾ See Commission Decision of 28 April 1999 establishing the European Anti-Fraud office (OLAF), OJ No L 136 of 31.5.1999, p.20, available at:

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:31999D0352&from=EN>

⁽⁸⁾ Resolution of the European Parliament of 29 April 2015 on discharge in respect of the implementation of the budget of the European Union agencies for the financial year 2013: performance, financial management and control, Official Journal of the European Union, L 255/432

3. The implementation of Cedefop's Anti-Fraud Strategy (2014) and its revision

According to the fraud risk assessment and the action plan annexed to the Anti-Fraud Strategy approved in October 2014, several actions were to be performed during the years 2014-201 and in December 2016 four additional actions were approved by the Governing Board for the year 2017. An additional action about assessing the adequacy and effectiveness of the controls in place and designing and implementing additional controls has been performed on an annual basis.

As a result, the majority of the actions have been implemented within the set deadlines. Cedefop is highly committed to maintaining a fraud-proof environment for the fulfilment of its mission, vision, values, multiannual objectives and strategic areas of operations as laid down in its Programming Document 2019-2021 ⁽⁹⁾.

Cedefop applies a zero-tolerance approach towards any type of fraud and irregularity.

Cedefop Anti-Fraud Strategy shall be reviewed and updated every three years (see section 9). This revision takes into account the lessons learnt in the course of the implementation of the Anti-Fraud Strategy over the past three years, the developments in the legislative framework and guidance received from OLAF, as well as the Agency's new needs with regard to fraud-related matters.

With the current revision of its Anti-Fraud Strategy, Cedefop wishes to continue raising awareness with regard to fraud prevention and detection among staff members, members of the Management Board and external contractors, facilitating detection of possible fraudulent behaviours and acting rapidly in close cooperation with OLAF. The revised Anti-Fraud Strategy sets objectives for the next 3-years' period, together with an updated action plan.

As in the previous action plan, the actions planned to achieve the revised objectives for the years 2019-2021 are linked to Internal Control Principles indicators and will be implemented by a set due date.

4. Definition of fraud for the purposes of Cedefop's Anti-Fraud Strategy

For the purposes of the Anti-Fraud Strategy, the concept of fraud encompasses both internal and external misbehaviour (i.e. misbehaviour committed by staff members or persons linked to the Agency or by external parties) and relies on the assumption that the reputational impact of misbehaviour might be equally important to, or even more important than, the financial damage itself.

⁽⁹⁾ http://www.cedefop.europa.eu/files/rb201802215_pd_2019-2021_adopted_advance_copy_unedited.pdf

It covers in particular, but not only, any infringement of the financial interests of the EU as defined by the Convention on the protection of the European Communities' financial interests ('PIF Convention') ⁽¹⁰⁾. It also covers misbehaviour that may not have a direct effect on the EU's financial interests, but has anyhow a reputational impact, such as cases of forgery, plagiarism, concealment of material facts, breaches of IT systems, cyber fraud, and transmission of confidential information and conflicts of interests that have intentionally not been declared. Favouritism and collusion are also included in the definition of fraud for the purposes of this Anti-Fraud Strategy.

Cedefop deems appropriate to maintain this wide definition of fraud for the purpose of the application of this strategy. This definition is shared with the other EU Agencies and serves the purpose of preventing and detecting the highest possible number of illegal behaviours and keeping high the attention of staff members also on instances likely to create a reputational damage.

5. Fraud risk-assessment

In order to further focus on the risk of fraud and in line with OLAF's guidance and methodology, every year Cedefop carries out a specific fraud risk assessment with the participation of middle and senior management.

The objective of such fraud risk assessment is to document the key fraud risks. As a result, a list of prioritised risks is presented to Cedefop's Executive Director to enable her/him define the objectives for the next three years.

For the period 2019-2021, Cedefop's Anti-Fraud strategy will focus on the following areas of risk:

- recruitment;
- procurement and finance;
- data security and IT tools/systems;
- conflicts of interest and impartiality of assessment;
- whistleblowing and overall strengthening of fraud detection measures.

6. Objectives and actions

The strategic objectives of the Anti-Fraud Strategy are driven by the Agency's mission, priorities and values. The ethics and integrity that Cedefop follows when providing insight studies and analysis, relevant data, dedicated tools and up-to-date information to its stakeholders for informed decision-making processes are essential for the Agency's reputation and the public trust in the highest standards of professionalism. For this reason, the Agency needs to set objectives to counter

⁽¹⁰⁾ Council Act of 26 July 1995 drawing up the Convention for the protection of the European Communities' financial interests, OJ No C 316 of 27.11.95, p.48.

fraud at all levels of the organisation and thus reinforce the public trust in its activities.

These objectives aim at encompassing all stages of the anti-fraud cycle: prevention, detection, investigation, recovery and sanction. Whilst prevention should remain one of the most important objectives of the revised Anti-Fraud Strategy, it is deemed appropriate to focus the efforts also on detection, in particular by encouraging (internal) reporting of any possible case of fraud as well as proactive random verifications in some areas.

In order to address the five major risks identified in the preceding section, the following **strategic objectives** were agreed:

1. Maintain and enhance an anti-fraud culture underpinned by high levels of awareness, integrity, impartiality and transparency within the organisation (also among non-staff members).
2. Maintain an efficient system for internal reporting of suspected fraud or irregularities and strengthen measures for detection of suspicious behaviours and deterrence.
3. Focus efforts on fraud risk-mitigation in identified areas of the organisation.

Objective 1: Maintain and enhance an anti-fraud culture underpinned by high levels of awareness, integrity, impartiality and transparency within the organisation (also among non-staff members)

Fraud deterrence is facilitated by a widespread common understanding and sharing of the ethical values and relevant rules underlining any activity of the Agency. This objective is inspired by the need to constantly communicate the rules and ethical values of the EU public service from the highest level to each member of staff.

The development of a compulsory anti-fraud e-learning training course (based on OLAF generic training material) for all staff members will serve the purpose of promoting the values of ethics and integrity amongst staff members. In addition, through tailor-made presentations to be delivered by the Anti-Fraud Coordinator to the different Agency's departments, staff members will be guided to understand how to exercise judgement and to recognise which principles should be applied in concrete situations. An anti-fraud training course will take place in 2019, also in light of the most recent OLAF trends and indications.

Key actions to reach objective 1 ⁽¹¹⁾

- Maintain a regular communication channel with staff, members of the Management Board and Cedefop's partners on anti-fraud related matters.

⁽¹¹⁾ For the detailed actions, please refer to the Action Plan in Annex I.

- Set up a compulsory anti-fraud e-learning training course for all staff and a compulsory anti-fraud training for all new staff.
- Develop a specific training instrument for external contractors working at/with the Agency.
- Raise staff's awareness of internal reporting and whistleblowing procedures.

Objective 2: Maintain an efficient system for reporting of suspected fraud or irregularities and strengthen measures for detecting suspicious behaviours and deterrence

This objective aims at providing effective guidance in tackling improprieties and reinforcing fraud prevention across the organisation. The purpose of having these controls in-house is to tighten potential gaps in managing financial and operational processes, and to help staff members report improprieties without any fear of a retaliation. To the extent feasible due to the need to protect OLAF's investigations and the personal data of the individuals concerned, communication on past and on-going handling of reported suspicions of fraud will be enhanced.

This objective aims also at ensuring that suspicious behaviours are promptly detected and reported via the available reporting channels. This allows Cedefop to liaise with OLAF as necessary. Some cases dismissed by OLAF can nevertheless be the subject of administrative enquiries or give rise to organisational measures aimed at improving the quality of output and preventing similar concerns from arising in the future.

The Agency will also cooperate with, and learn from the experience of, other organisations, such as OLAF, the European Commission and other Agencies in countering internal and/or external fraud.

Key actions to reach objective 2 ⁽¹²⁾

- Follow up the updated whistleblowing policy adopted by Cedefop by raising visibility on reporting and whistleblowing procedures;
- Update the section dedicated to fraud on Cedefop's intranet and make the anti-fraud tools (e.g. reporting template, anti-fraud procedures, anti-fraud activities) more visible on the intranet;
- Perform administrative enquiries where required or appropriate;
- Perform proactive random verifications in co-operation with the relevant managers;
- Perform an impact assessment of possible revisions of Cedefop's policies/tools on conflicts of interests, also in order to deter and detect improper behaviours.

⁽¹²⁾ For the detailed actions, please refer to the Action Plan in Annex I.

Objective 3: Focus effort on fraud-risk mitigation in identified areas of the organisation

This objective aims at substantiating the remaining level of risks after the current mitigating measures have been applied. The Agency will focus its effort to ensure the levels of risks were correctly assessed and then strengthen prevention measures where the risks scores turned out higher.

The regular fraud risk assessments would also allow identifying additional actions which might be required or desirable.

Key actions to reach objective 3 ⁽¹³⁾

- Carry out annual fraud risk assessment as part of Cedefop's annual risk assessment (mainly focused on procurement, finance and HR procedures, as well as on sensitive functions);
- Develop guidelines on Document Classification and ensure its proper implementation; adopt other technical measures as appropriate to enhance data security;
- Continuous monitoring of the effectiveness of the measures in place, in particular those related to IT systems to ensure data security through quarterly reports on IT security risks to management.

7. Roles and Responsibilities

The risk of fraud cannot be dealt with in isolation. Addressing and mitigating properly the risk of fraud is a key aspect of sound management. While it is essential that all Cedefop staff members should have a clear understanding of the Agency's Anti-Fraud Strategy and of its action plan, some individuals and Agency's entities have specific leadership roles or responsibilities. These are identified below.

7.1 The Management Board

The Management Board is responsible for the adoption of the Anti-Fraud Strategy and the monitoring of its implementation.

7.2. Cedefop's Executive Director

Cedefop's Executive Director, with his/her 'tone from the top', promotes an anti-fraud culture across Cedefop, sets anti-fraud objectives, monitors the implementation of the strategy and action plan and puts in place effective arrangements for combating fraud.

⁽¹³⁾ For the detailed actions, please refer to the Action Plan in Annex I.

Cedefop's Executive Director will report once a year to the Management Board on the ongoing and closed OLAF cases via the Consolidated Annual Activity Report (CAAR). More serious cases with significant financial or reputational risk are in addition reported upon in closed sessions.

7.3. Heads of Department

Heads of Departments are responsible for promoting the anti-fraud culture within their Departments, checking staff awareness and ensuring that all suspected or reported cases of potential fraud are reported to Cedefop's Executive Director/Anti-fraud Coordinator without delay, cooperating with all other functions involved in the implementation of the Anti-Fraud Strategy. This responsibility of middle managers is monitored/supervised by the ICC.

7.4. Anti-Fraud Coordinator

The Anti-Fraud Coordinator is the Internal Control Coordinator (ICC) i.e. the Deputy Director. He/she is responsible for identifying and preventing the risks of breach of legal provisions and ethical behaviour rules which may entail liabilities or reputational loss for Cedefop. The Anti-Fraud Coordinator: coordinates the implementation of the Anti-Fraud Strategy and follow-up actions; reports to the Executive Director, or directly to OLAF if needed, on such implementation; acts as a contact point for OLAF for the strategy-related issues; and coordinates the implementation of agreed actions of the annual anti-fraud risk assessment.

The Anti-Fraud Coordinator (ICC) provides guidance on managing fraud risk and design of additional controls; develops training for all staff; and communicates with Cedefop's stakeholders, in close collaboration with competent staff within and outside Cedefop.

He/she supervises the overall implementation of the agreed actions of the annual anti-fraud risk assessment and reports to the Executive Director. Where necessary, he/she proposes sanctions commensurate to the breach by the relevant staff member, as decided by the Executive Director in accordance with the reports and recommendations drawn up following the OLAF investigation.

7.5. Head of Finance and Procurement

The Head of Finance and Procurement is responsible for ensuring that financial systems incorporate strong measures to reduce the risk of fraud and detect potential fraud cases at an early stage. He/she also contributes to promoting staff awareness about the anti-fraud principles and strategy.

7.6. Head of Human Resources

The Head of HR is responsible for ensuring that recruitment procedures and HR processes incorporate appropriate measures to reduce the risk of fraud and detect potential fraud cases at an early stage. He/she also contributes to promoting staff awareness about ethics and integrity at Cedefop.

7.7. Staff members

Staff members should comply with the obligations laid down in the Staff Regulations (such as conflicts of interest, gifts, external activities, spouse's employment, or publications or speeches on EU-related matters). They are requested to report facts pointing to a possible illegal activity, including fraud or corruption, or to a serious failure to comply with the professional obligations as staff (Article 22a of the Staff Regulations).

All staff members comply with Cedefop's Anti-Fraud principles and strategy and forward any reasonable concerns with regard to fraud to their head of department, reporting officer and/or senior management, in accordance with the existing guidelines, for example, on internal whistleblowing.

7.8. Cedefop's partners, suppliers, contractors, experts and consultants

Cedefop's partners, suppliers, contractors, experts and consultants shall comply with Cedefop's Anti-Fraud principles and strategy.

8. Review and Monitoring

The Anti-Fraud Coordinator will ensure that Cedefop's approach to managing the risk of fraud is kept up-to-date with developments in best practice and legislative requirements. The Anti-Fraud Strategy and its Action Plan will be reviewed every three years.

The implementation of Cedefop'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 the key performance indicators developed, among which for example the number of cases notified to OLAF for investigation, number of notified cases dismissed by OLAF, number of internal reporting about suspicious behaviours received.

9. Fraud risks assessment

In order to set up a pro-active and preventive approach to risks of fraud, a series of controls have been set up. Potential fraud risks are identified with the proposed mitigation actions as well the periodicity of the controls. The Internal Control Coordinator will report the results to the Executive Director at least twice per year.

The fraud risk assessment will also be reviewed each time a change is introduced or new risks are identified. If, following the review, new risks are identified, management will have to define appropriate mitigation actions.

Fraud risk assessment is part of the Agency's risk assessment implemented in the framework of the preparation of the Programming Document and the related annual work programmes.

Adopted by Cedefop Governing Board on 28 January 2019



Tatjana Babrauskiene
Chair of the Governing Board

Annexes:

- *Annex I: Action Plan 2019-2020*
- *Annex II: Fraud risk assessment matrix.*



Annex I: Action Plan 2019-2020

The actions proposed below are listed under the objectives with specific deadlines to allow for a regular review.

ACTION	RESPONSIBLE	DUE TIME
OBJECTIVE 1		
<p>1. Maintain regular communication with staff, Management Board and Cedefop's partners on anti-fraud related matters through:</p> <ul style="list-style-type: none"> - Consolidated Annual Activity Report (CAAR); - compulsory in-house training to staff (by department); - awareness-raising session to (newly appointed) members of the Management Board; - awareness-raising session to the anti-fraud ReferNet focal points; - perform a test with all staff to assess the knowledge and understanding of the anti-fraud strategy. 	Anti-Fraud Coordinator and Executive Director	Ongoing action (by end December each year)
2. Set-up and update a compulsory anti-fraud training course (based on OLAF training materials)	Anti-Fraud Coordinator and Learning and Development officer	Q2 2019
3. Make the anti-fraud tools more visible to all staff on Cedefop's intranet.	Anti-Fraud Coordinator in cooperation with the Head of Communication	Q2 2019
OBJECTIVE 2		
4. Carry out an annual fraud risk assessment as part of the annual risk assessment (mainly focused on procurement, finance and HR procedures, as well as on sensitive functions)	Anti-Fraud coordinator	Ongoing action (by end December each year)
5. Implementation of the updated	Anti-fraud coordinator	Q1 2019

whistleblowing guidelines: - adoption of internal and whistleblowing procedures.		
6. Perform proactive verifications 7. Organise rotations of procurement, finance and HR assistants (within their services) as well as of members of evaluation/selection committees.	Anti-fraud coordinator in cooperation with Heads of departments and Heads of services (Finance and Procurement, Human Resources)	Q4 2019
OBJECTIVE 3		
8. Maintaining regular communication and cooperation with OLAF and reporting to the Management Board on ongoing and closed OLAF cases /investigations via the Consolidated Annual Activity Report. More serious cases with significant financial or reputational risk to be reported to the Management Board in closed sessions	Anti-fraud Coordinator and Executive Director	Ongoing action (communication / cooperation with OLAF). Annual report to the MB on OLAF cases via the CAAR and in closed sessions to the MB/executive board when required.
9. Guidelines on document sensitivity / classification	Anti-fraud Coordinator and Records manager/DPO	Q2 2019

ANNEX II - Cedefop Fraud Risk Assessment matrix

Activities	Process	Actual controls	Responsible	Fraud risks	Mitigation actions	Verification	Timing
Operations	Procurement of services	Annual work programme; Procurement procedures; Declaration of conflict of interest; Ex-ante and Ex-post control of grants	PS + HoD	Lack of integrity (unethical behaviour - unfairness); Sharing ToRs and information with potential tenderers; ToRs tailored to restrict competition or to favour a tenderer; 'Saucissonnage'; Falsification of the evaluation report; Influencing the evaluation committee decisions; Deliberately and unnecessarily short deadlines; Limited publication of the tender notice; Tender specifications that favour a specific tender; A disproportional level of importance on price or quality	Review procedures and templates; Declaration of conflict of interest; Systematic consultation of Early Warning System (EWS) before contract award; Historical analysis of awards to particular contractors over 3 to 5 years; Training and awareness-raising sessions	ICC	At least once a year
	Project management and management of contracts	Procurement procedures; Declaration of conflict of interest	PS + HoD	Acceptance of sub-standard services; Deliverables deviating from the contract terms; Plagiarism by tenderer/contractor; Acceptance of unjustified addendum (extension of time or increase of budget); Requesting services that are not necessary or not in the scope of the contract Excessively ordering not stipulated services for which there is no pre-agreed price list	Review the procedures; Issue clear guidelines; Ex-ante controls of the time-sheets for grants; Regular training and workshops; Awareness-raising sessions	ICC	At least once a year
	Payment of services	Payment procedures; PAME; Ex-post controls	FS	Services not delivered or of sub-standard quality; Payment on wrong accounts or for services not delivered; Concealed liabilities of the contractor	Review the check lists; Ex-ante (PM) and ex-post (FV) verification; Ex-post controls of time-sheets for regular services; Training and awareness-raising	ICC	At least once a year
Support functions	Data Management	Internal procedures	ICT	Sharing of data from Cedefop, staff or suppliers	Audit trail review; Training and awareness-raising	DPO	Once a year
	Procurement of works	Internal rules on confidentiality; Audit trails	PM + HoD	Lack of integrity (unethical behaviour - unfairness); Sharing ToRs and information with potential tenderers; ToRs tailored to restrict competition or to favour a tenderer; "Saucissonnage"; Falsification of the evaluation report; Influencing the evaluation committee decisions	Review procedures and templates; Declaration of conflict of interest; Systematic consultation of Early warning system (EWS) before contract award; Training and awareness-raising sessions	PS	At least once a year
	Procurement of services	Annual work programme; Procurement procedures; Declaration of conflict of interest	PM + HoD	Lack of integrity (unethical behaviour - unfairness); Sharing ToRs and information with potential tenderers; ToRs tailored to restrict competition or to favour a tenderer; "Saucissonnage"; Falsification of the evaluation report; Influencing the evaluation committee decisions	Review procedures and templates; Declaration of conflict of interest; Systematic consultation of Early warning system (EWS) before contract award; Training and awareness-raising	PS	At least once a year
	Procurement of supplies	Annual work programme; Procurement procedures; Declaration of conflict of interest	PM + HoDRS	Lack of integrity (unethical behaviour - unfairness); Sharing ToRs and information with potential tenderers; ToRs tailored to restrict competition or to favour a tenderer; "Saucissonnage"; Falsification of the evaluation report; Influencing the evaluation committee decisions	Review procedures and templates; Declaration of conflict of interest; Systematic consultation of Early warning system (EWS) before contract award; Training and awareness-raising	ICC	At least once a year

	Management of contracts	Procurement procedures; Declaration of conflict of interest	PM + HoD	Acceptance of sub-standard services; Deliverables deviating from the contract terms; Acceptance of unjustified addendum (extension of time or increase of budget);	Review the procedures; Issue clear guidelines; ante controls of the time-sheets; Regular training and workshops; Awareness-raising sessions	Ex- PS	At least once a year
	Payment of services, works and supplies	Payment procedures; PAME; Ex-post controls	FS	Services not delivered or of sub-standard quality; Payment on wrong accounts or for services not delivered	Review the check lists; Segregation of duties between staff members who makes the payments and the bank reconciliation; Training and awareness-raising sessions	ACC	At least once a year
Support functions	Conference	Annual work programme; Procurement procedures; Declaration of conflict of interest; Invitation procedures	PM	Frequent use of the same third party supplier; Sub-standard quality, unclear outcome; Invitation of not qualified participants	Review procedures and templates; Systematic assessment of event relevance by Director's office and HoDs; Addressing a larger number of potential third party suppliers for each event; Consultation of DCM contacts database for invitation of participants; Training and awareness-raising sessions	HoDCM	At least once a year
	Mail registration	Mail registration central procedures; Confidentiality declaration signed by mail registration agent; Confidential documents registered only by one registration agent	RM	Failure to properly register in-coming and out-going documents; Inappropriate disclosure of information	Review procedures and templates; Training sessions	HoDRS	At least once a year
	Archives	Archives and retention procedures; Confidentiality declaration signed by Archivist	RM	Undue destruction of documents; Inappropriate disclosure of information	Review procedures and templates; Training sessions	HoLibrary	At least once a year
	Personnel selection	Selection procedures; Review of document submitted; Declaration of conflict of interest	HR	False declarations; Sharing tests/questions with candidates; Influencing the selection panel decisions; Falsification of the selection report; Sharing of personal data; Publishing a vacancy notice with a specific person in mind: demanding specific unnecessary skills/experience or scoring certain skills/experience very high; candidates outperforming substantially; Assessing CVs not in line with the vacancy notice; Not assessing CVs in depth and not questioning inconsistencies and window dressing; Postponing the final assessment in order to deplete the list of candidates	Review the procedures and templates; Declaration of conflict of interest; Training and awareness-raising	HoDRS	At least once a year
	Promotion	Management Team JPRC (Joint Promotions and Reclassification Committee)	HR	Undue promotion; / favouritism / discrimination; Inconsistent scoring of the same performance	Review the procedures and templates; Training and awareness raising	ICC/Head of HR	At least once a year
	Payment of salaries	Payment procedures; Annual control of allowances; PAME	FS	Payment on wrong accounts; Sharing of personal data; Providing 'wrong' supporting documents to PMO to claim allowances	Review the check lists; The person who makes the payments does not make the bank reconciliation; Training and awareness raising	ACC	At least once a year
	Petty cash and use of Cedefop credit card	Authorisation; Payment procedures; Reconciliation	FS	Incorrect or unauthorised expenditure; 'Saucissonnage'; invoices; Incomplete reporting to the accountant	Review the check lists; The person who makes the payments does not make the bank reconciliation and cash count; Training and awareness raising	ACC	At least once a year
	Asset management	Inventory and declassification procedures	FAC	Misappropriation of assets; Use for private needs; Undue declassification and donation of assets; Inadequate follow-up for updating purposes; Incomplete reporting to the Accountant	Review the procedures; Regular inventory; On the spot ad-hoc checking; Awareness raising; Verification of the report by the disposal/declassification committee.	ICC	At least once a year