

28th Meeting of the Audit Committee, 60th Meeting of the Governing Board

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F4E Anti-Fraud Strategy (updated 2023)

The Audit Committee is invited to recommend the “Fusion for Energy (F4E) Anti-Fraud Strategy and Action Plan, Update December 2023” for adoption by the Governing Board.

The Governing Board is invited to adopt the “Fusion for Energy (F4E) Anti-Fraud Strategy and Action Plan, Update December 2023”

<i>Approval Process</i>			
	<i>Name</i>	<i>Action</i>	<i>Affiliation</i>
<i>Author</i>	• Schuster W. *Guisseau E.	14 December 2023:signed	ADM
<i>Co-Authors</i>			
<i>Reviewers</i>	Bemelmans R. (Format, spelling, small grammatical changes)(Format, spelling, small grammatical changes)	15 December 2023:recommended (Fast Track)	DIR
<i>Approver</i>	• Alejaldre C.	18-Dec-2023: approved	
<i>RO: Schuster Walter (F4E)</i>			
<i>Read Access</i>	LG: GB, LG: HR2, AD: IDM_F4E, project administrator, RO, LG: POI Staff, LG: Other Key Staff, LG: Office of the Director, LG: Director and SM, LG: Audit Committee, GG: Committee Secretaries, GG: EC Representative, GG: IAC, GG: Director, LG: GB Representatives, LG: GB Experts, LG: Project Office, LG: ...		



GOVERNING BOARD
BARCELONA, 4-5 December 2023

Document Title	F4E Anti-Fraud Strategy (updated 2023)
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Governing Board Action	The GB adopted the Updated Anti-fraud Strategy.
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Comments and Recommendations of the Administration and Management Committee (AMC)

N/A

Comments and Recommendations of the Audit Committee (AC)

The AC reviewed the draft Anti-Fraud Strategy for 2024-2027 and will recommend the final document through an imminent written procedure to ensure the document's approval by the next GB.

Comments and Recommendations of the Technical Advisory Panel (TAP)

N/A

Comments and Recommendations of the Bureau

N/A

Comments by Fusion for Energy

N/A



Fusion for Energy (F4E) Anti-Fraud Strategy and Action Plan

Update December 2023

Executive Summary

Purpose

The proposed third F4E Anti-Fraud Strategy with the attached Action Plan (AFS) is an update to the second F4E AFS of December 2019, F4E(19)-GB45-18.3 - [F4E_D_2HJJBQ](#)). In accordance with Art.6(3)(k) of the F4E Statutes, annexed to the Council Decision establishing F4E, the Governing Board is responsible for adopting measures to combat fraud and irregularities. Accordingly, the Governing Board is invited to adopt the proposed updated AFS.

Background

The current F4E AFS (2020-2023) is being implemented until the end of 2023. The present proposed update builds on the current AFS, taking into account lessons learned in its implementation as well as observations from within the organisation, governance, stakeholders and auditors. The proposed update is subject to consultation with the European Commission (DG ENER/SRD.1).

Summary

The updated AFS covers 4 years (01/2024-12/2027). It concentrates on fraud prevention and detection by further improving the effective implementation of existing rules. The accompanying Action Plan aims to address this notably by raising awareness and, where possible, integrating controls in existing processes, without unduly impairing the latter's efficiency. The fraud risk assessment, carried out over the past months, showed that the current AFS is successfully mitigating the risks as it was designed to. Nevertheless, F4E continues to operate in a narrow market – both for specialised staff and companies. This means that the mitigation of the risk of possible conflicts of interest and favouritism remains one of the priorities of the updated F4E AFS, as evidenced by the proposed measures concerning procurement, contract implementation as well as selections/recruitments. Following the new Commission 2023 revision of its Anti-Fraud Strategy Action Plan, actions are proposed to strengthen cooperation with OLAF and the Commission.

The Annexes have been added with a view to the adoption by the Governing Board. They and corresponding references in the main document will be removed in the version to be published.

Recommendation:

The Audit Committee is invited to recommend the "Fusion for Energy (F4E) Anti-Fraud Strategy and Action Plan, Update December 2023" for adoption by the Governing Board.

The Governing Board is invited to adopt the “Fusion for Energy (F4E) Anti-Fraud Strategy and Action Plan, Update December 2023”.

**FUSION FOR ENERGY****The European Joint Undertaking for ITER and the Development of Fusion Energy****THE GOVERNING BOARD****DECISION OF THE GOVERNING BOARD ADOPTING
THE UPDATED ANTI-FRAUD STRATEGY 2023**

THE GOVERNING BOARD,

HAVING REGARD to the Statutes annexed to the Council Decision (Euratom) No 198/2007 of 27 March 2007 establishing the European Joint Undertaking for ITER and the Development of Fusion Energy (hereinafter "Fusion for Energy") and conferring advantages upon it¹, as last amended, and in particular Articles 6(3)(k) thereof;

WHEREAS the Governing Board has the competence to adopt and apply measures and guidelines to combat fraud, irregularities and manage potential conflicts of interest:

HAS ADOPTED THIS DECISION:

Article 1

The updated F4E Anti-Fraud Strategy 2023 annexed hereto is adopted.

Article 2

This Decision shall have immediate effect.

Done at Barcelona, 5 December 2023

For the Governing Board

Carlos Alejaldre

Chair of the Governing Board

For the GB Secretariat

Romina Bemelmans

¹ OJ L 90, 30/03/2007, p. 58

Secretary of the Governing Board



Fusion for Energy (F4E) Anti-Fraud Strategy and Action Plan Update December 2023

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Key Abbreviations

Abbreviation	Meaning
AFS	F4E Anti-Fraud Strategy
AC	F4E Audit Committee
AIPN	Autorité Investie du Pouvoir de Nomination (Appointing Authority)
AN	Assurance Network
BA	Broader Approach
CAFS	Commission Anti-Fraud Strategy
CM	Commercial Manager - responsible for the commercial matters of a Programme.
CMO	Commercial Management Officer, responsible for contract management, negotiation, financial project planning and controlling.
CoI	Conflict of Interest
DACC	Deviation, Amendment and Contract Changes
DEMO	DEMOstration Power Station
DG ENER (SRD1)	Directorate General Energy (Shared Resource Directorate1)
ECA	European Court of Auditors
EO	Anti-Fraud (OLAF) and Ethics Officer
F4E	Fusion for Energy
FFR	Framework Financial Regulation
FIA	Financial Initiating Agent
FR	F4E Financial Regulation
FVA	Financial Verifying Agent
GB	F4E Governing Board
HR	Human Resources
IAC	Internal Audit Capacity
IAS	Commission Internal Audit Service
ICC	Internal Control Coordinator
IDOC	Commission's Investigation and Disciplinary Office
ITER	International Thermonuclear Experimental Reactor
LSU	Legal Service Unit
OIA	Operational Initiating Agent
OLAF	European Anti-Fraud Office
OVA	Operational Verifying Agent
P&C	People and Culture Unit
PgM	Programme Manager (ITER Delivery Dept.)
PID	Probability and Impact Diagram
PjM	Project Manager (ITER Delivery Dept.)
PMO	Pay Master Office
PO	Procurement Officer – responsible respectively for the definition and implementation of procurement procedures, from pre-procurement until contract signature
POI	Process and Organisational Improvement Unit
TPO	Technical Project Officer

1. The New F4E Anti-Fraud Strategy – Scope & Methodology

The F4E Anti-Fraud Strategy (AFS) with its Action Plan (Annex I) constitutes the framework for addressing F4E fraud risks. Like its predecessor, the revised AFS aims to strengthen all pillars of the anti-fraud cycle, namely prevention, detection, investigation and correction, as well as to complement any independent investigations conducted by European Anti-Fraud Office (OLAF) and the European Public Prosecutor’s Office (EPPO).

The fight against “fraud” is enshrined in the EU founding Treaties and covers both fraud in the strict sense of the meaning as well as any other illegal activities affecting the financial interests of the Union.² Fraud can potentially be committed by any actor, i.e. by a staff member or by a beneficiary, contractor, expert, etc.

The new AFS takes into account the new Commission 2023 revision of its Anti-Fraud Strategy Action Plan, as well as input from DG ENER/SRC, auditors and OLAF.

The F4E AFS is tailored to F4E’s specific operational background (Section 2) and the F4E organisational compliance setup (Section 3) which it forms an integral part of. The updated F4E fraud risk assessment (Section 4), together with an evaluation of the implementation of the previous Action Plan, determines the key objectives of the AFS (Section 5) and is the foundation for the new F4E Anti-Fraud Action Plan (Annex I).

The F4E Senior Management reviewed the updated AFS at its meeting on 24 October 2023 and agreed to the final version by email on 13 November 2023. The AFS has been recommended by the Audit Committee (AC) and adopted by the Governing Board (GB), in which the Commission is also represented.

Implementation of the AFS will be monitored in the RAPID online database, also used for following up the implementation of the audit action plans. The state of implementation will be regularly followed up with the action owners and senior management in Assurance Network Meetings and Management Meetings, with internal and external auditors (notably ECA, IAS and IAC) as well as F4E Audit Committee meetings. The results of the F4E AFS are also being reported in the F4E Consolidated Annual Activity Report.

² The applicable EU Treaty on the Functioning of the European Union, TFEU (Lisbon Treaty), JO 30.3.2010, C 83 p. 47- 200, states

“Art. 310:

(6) The Union and the Member States, in accordance with Article 325, shall counter fraud and any other illegal activities affecting the financial interests of the Union.

Article 325:

(1) The Union and the Member States shall counter fraud and any other illegal activities affecting the financial interests of the Union through measures to be taken in accordance with this Article, which shall act as a deterrent and be such as to afford effective protection in the Member States, and in all the Union’s institutions, bodies, offices and agencies. [...]

(4) The European Parliament and the Council [...] shall adopt the necessary measures in the fields of the prevention of and fight against fraud affecting the financial interests of the Union with a view to affording effective and equivalent protection in the Member States and in all the Union’s institutions, bodies, offices and agencies.”

The AFS will be reviewed if changes in the F4E fraud risk exposure so require.

2. F4E's operational background

ITER is an international, complex, first-of-a-kind, big science project to build the world's largest fusion device. This requires that the seven international partners procure approximately one million components, a very large proportion of which are to non-standard specifications and with minimal tolerances, which have to be designed, produced and transported by hundreds of companies all over the globe to be finally assembled at the ITER site in France, all within strict schedule, quality, budget and regulatory requirements.

Fusion for Energy (F4E), as the EU Joint Undertaking for ITER and the Development of Fusion Energy, has three main missions:³

1. F4E is the European Union organisation managing Europe's contribution to ITER, accounting for approximately half of the ITER Project. To achieve this goal, F4E works closely with industry and research organisations to provide the infrastructure and components for the fusion device by means of "in kind" procurement of components, equipment and materials according to specifications provided by the ITER International Organization. F4E also provides Europe's share of the direct financial contributions to the running costs of the ITER International Organization and for the procurements under its responsibility.
2. In parallel, F4E is involved in three major fusion R&D projects, stemming from the Broader Approach Agreement with Japan. Notably F4E, provides a contribution both in procurement of components and as a direct financial contribution. Moreover, F4E as the designated Implementing Agency, acts as the interface between Japan and the European Voluntary Contributors, including EUROfusion, who are responsible for the procurement of components and equipment.
3. Ultimately, F4E contributes to the development of demonstration fusion reactors by offering technical know-how and expertise.

Within the current financial perspective (2021-2027), F4E directly manages a budget of 4,800 million EUR to be covered by the EU budget. In addition, it foresees a contribution from France as the ITER Host State estimated at 1,000 million EUR and contributions from its Members of around 56 million EUR. The majority of the F4E budget is implemented through complex industrial procurement contracts, for the design, manufacturing, supply and installation of technological system and components or nuclear buildings. Most F4E contracts have a duration of 2 to 3 years. In certain cases, contracts may span up to 10 years with renewals and extensions.

³ Cf. Art. 1 (2) of Council Decision 2007/198, referenced above.

The value of contracts signed during past years is distributed over a very wide range, with 2 of the largest contracts reaching an individual value of more than 500 million EUR⁴ and the majority of contracts (62%) with individual value equal or less to 1 million EUR. About 28% of the past contracts were in the range between 1 and 10 million EUR; only 10% exceed 10 million EUR. This value distribution is not expected to change in the near and medium term.

On average F4E awarded 78 new contracts each year since 2007, a slight progressive increase in this number is expected during the next few years. About 29% of the new contracts were awarded through low-value negotiated procedures, sometimes with a sole bidder. This fraction is stable and is expected to be maintained in the same range in the near future.

As the project advances, F4E increasingly focuses on contract implementation: in 2023, F4E is actively implementing 312 contracts with industry, absorbing the largest fraction of F4E human resources, generating payments in the order of EUR 600 million per year.

In addition, F4E coordinates the Broader Approach activities, and has concluded an agreement with EUROfusion to further collaborate on BA phase II projects and on Test Blanket Modules for ITER and DEMO.

This means that F4E manages a significant budget, complex, often long duration contracts in a small specialised market, with staff often emanating from the same market and under strong pressure as regards quality, safety, schedule and cost.

3. F4E organisational compliance setup

The F4E AFS is part of the F4E's Integrated Management System and Control framework (see Figure 1 below) and meets the requirements of sound financial management laid down in the EU Framework Financial Regulation (FFR) as well as the corresponding Articles in the F4E Financial Regulation (F4E FR)⁵.

Pursuant to the principle of sound financial management, the budget of the Union body shall be implemented in compliance with effective and efficient internal control. According to Art. 30 F4E FR, internal control shall be applied at all levels of management and shall be designed to provide reasonable assurance of achieving the following objectives:

- a) effectiveness, efficiency and economy of operations;
- b) reliability of reporting;
- c) safeguarding of assets and information;
- d) prevention, detection, correction and follow-up of fraud and irregularities;**⁶
- e) adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multi-annual character of programmes as well as the nature of the payments concerned.

⁴ In current euros.

⁵ See for Articles 5, 28, 30, 36, 39, 45, 48, 73, 75, 76, 78 of both FFR and F4E FR.

⁶ Emphasis added.

The F4E Integrated Management System and control framework integrates the principles of the European Commission’s Internal Control Framework and ISO Quality Standards, while taking into account F4E’s specific environment (including external stakeholders, governance model and internal organisation). It is structured around the three lines of defence model of the Institute of Internal Auditors.⁷

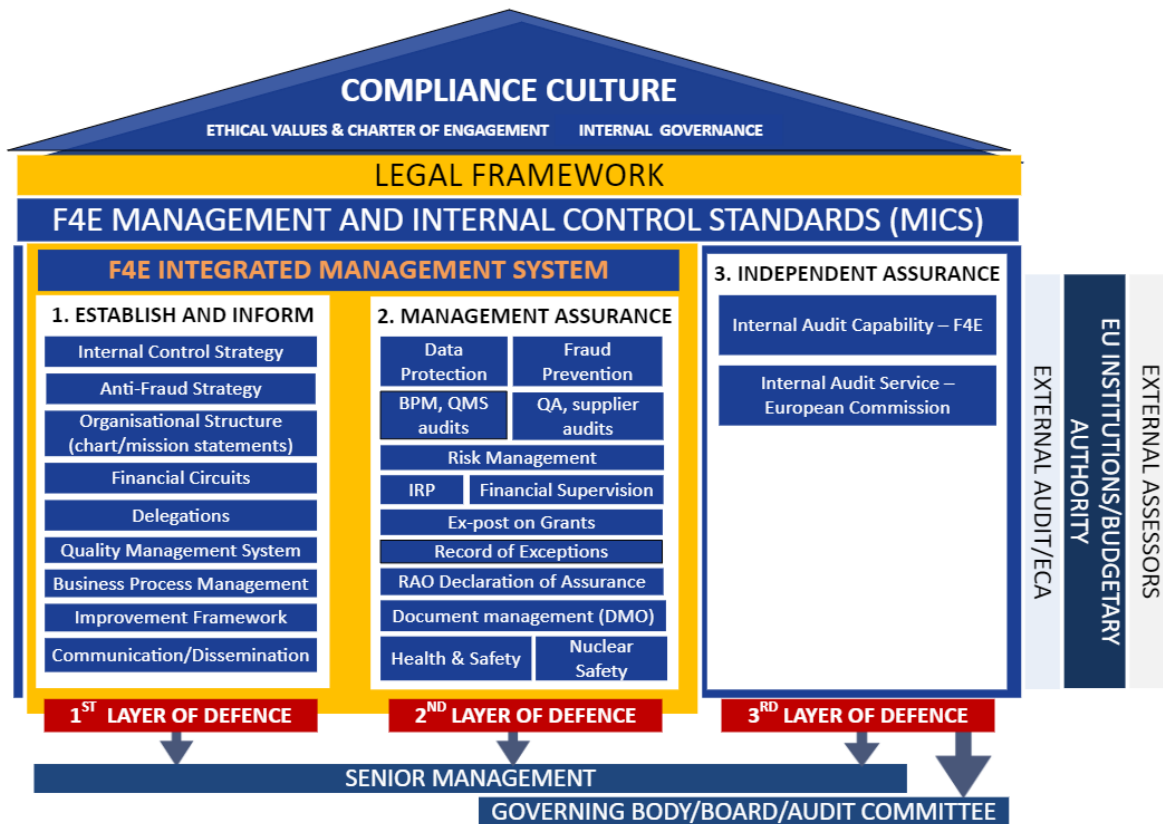


Fig 1 F4E Integrated Management and Internal Control System

- 1st LINE OF DEFENCE - ESTABLISH AND INFORM: Establish: own and manage risks effectively and efficiently by adopting the internal control measures, - including the F4E AFS - as defined by F4E Management, which every F4E staff member has to apply. Inform: awareness raising for staff members regarding these control measures;
- 2nd LINE OF DEFENCE - MANAGEMENT ASSURANCE: the Management puts in place the 2nd layer of defence by establishing risk management and compliance functions, including the Anti-Fraud and Ethics Officer, who provides oversight and expertise in these areas;
- 3rd LINE OF DEFENCE - INDEPENDENT ASSURANCE: notably internal auditors (IAS/IAC) who provide the governing body and senior management with assurance based on the highest level of independence and objectivity.

⁷ [The three-lines-model-updated-english.pdf \(theiia.org\)](#).

The three lines of defence are complemented by external assurance providers (notably ECA, external assessors) and the budgetary authority which defends the interests of the EU taxpayer. Internal and external assurance providers contribute to the Director's Declaration of Assurance⁸ in the framework of the F4E Integrated Management System and there is a section in the F4E Annual Consolidated Annual Activity Report which covers Fraud Prevention⁹.

The F4E Management and Internal Control Standards ([F4E D 24LQJM - P-02.18 F4E Management and Internal Control Standards](#)), in line with the EC Internal Control Framework, contains anti-fraud standards: Standard 2 "Ethics and Integrity" contains three requirements, namely Tone at the Top (2.1), Standards of Conduct (2.2) and Alignment with Standards (2.3). Standard 9 "Fraud Prevention" requires that "*F4E considers the potential of fraud in assessing risks to the achievement of objectives*". Requirement 9.1 covers risk identification and assessment procedures, while Requirement 9.2 refers to the Anti-Fraud Strategy.

F4E also applies the principles and values laid down in the Staff Ethics and Conduct¹⁰ from the EU Commission as well as the Public Service Principles for the EU civil service¹¹ from the European Ombudsman.

The principles of ethics and transparency are a cornerstone of the entire scope of the organisation's activities. Not only F4E staff, but also the members of its Committees as well as all external contractors are held to the highest standards of honesty, propriety and integrity in the exercise of their duties.

The F4E AFS is integrated into the broader legal framework of F4E protecting the financial interests of the EU and combating fraud, as stipulated in Articles 5a and 5aa of the Council Decision 2007/198/Euratom establishing F4E¹².

In this endeavor, F4E closely cooperates with OLAF and the European Public Prosecutor's Office (EPPO). To make the fight against fraud as efficient and effective as possible, F4E and a group of EU agencies are elaborating detailed working arrangements with both organisations.

The main existing measures and tools are described in Annex IV.

⁸ [F4E D 2F5FHN - SOP-02.19 Preparation of the Director's Declaration of Assurance and Contribution to the Annual Activity Report](#)

⁹ 3.1.4 of the 2022 AAR

¹⁰ Staff Ethics and Conduct:

<https://www.asktheeu.org/fr/request/13213/response/47597/attach/html/3/Practical%20Guide%20Ethics%20August2019.pdf.html>

¹¹ Public Service Principles for the EU civil service:

<https://www.ombudsman.europa.eu/en/publication/en/11650>.

¹² Council Decision 2007/198 establishing the Joint Undertaking for ITER, OJ L90/58, 30.3.2007; as amended by Council Decision 2013/791 of 17 December 2013, OJ L349/101, 21.12.2013, by Council Decision 2015/224 of 10 February 2015, OJ L 37/8, 13.2.2015 and last amended by Council Decision 2021/281 of 22 February 2021, OJ L 62, 23.2.2021, p. 41–44.

4. New updated F4E Fraud Risk Assessment

The revised AFS is based on an updated F4E fraud risk assessment to reevaluate the most common and significant fraud risks.

The updated F4E fraud risk assessment is the outcome of an extensive internal consultation process, in particular in the context of the F4E Anti-Fraud Working Group, in which all F4E departments and the Internal Audit Capability are represented: with the guidance of the F4E Anti-fraud Officer F4E experts in the various activity areas (legal, procurement, personnel, finance, etc.; cf. Annex III) performed the fraud risk assessment in the areas of their competence and agreed the resulting Action Plan designed to mitigate the risks identified. A risk management expert from the Project Management Department participated throughout the exercise, also to ensure the compatibility of the new AFS with the F4E Corporate Risk Register.

F4E has conducted the fraud risk assessment of its main activities based on the estimated likelihood and possible impact of fraud. The scores represent the current risks taking into account the existing mitigating measures, as is common practice. Methodology and format follow OLAF guidance as well as F4E risk assessment practice.

In this assessment, F4E applicable policies such as Risk and Opportunity Management Policy¹³ have been considered for the setup of the risk register.

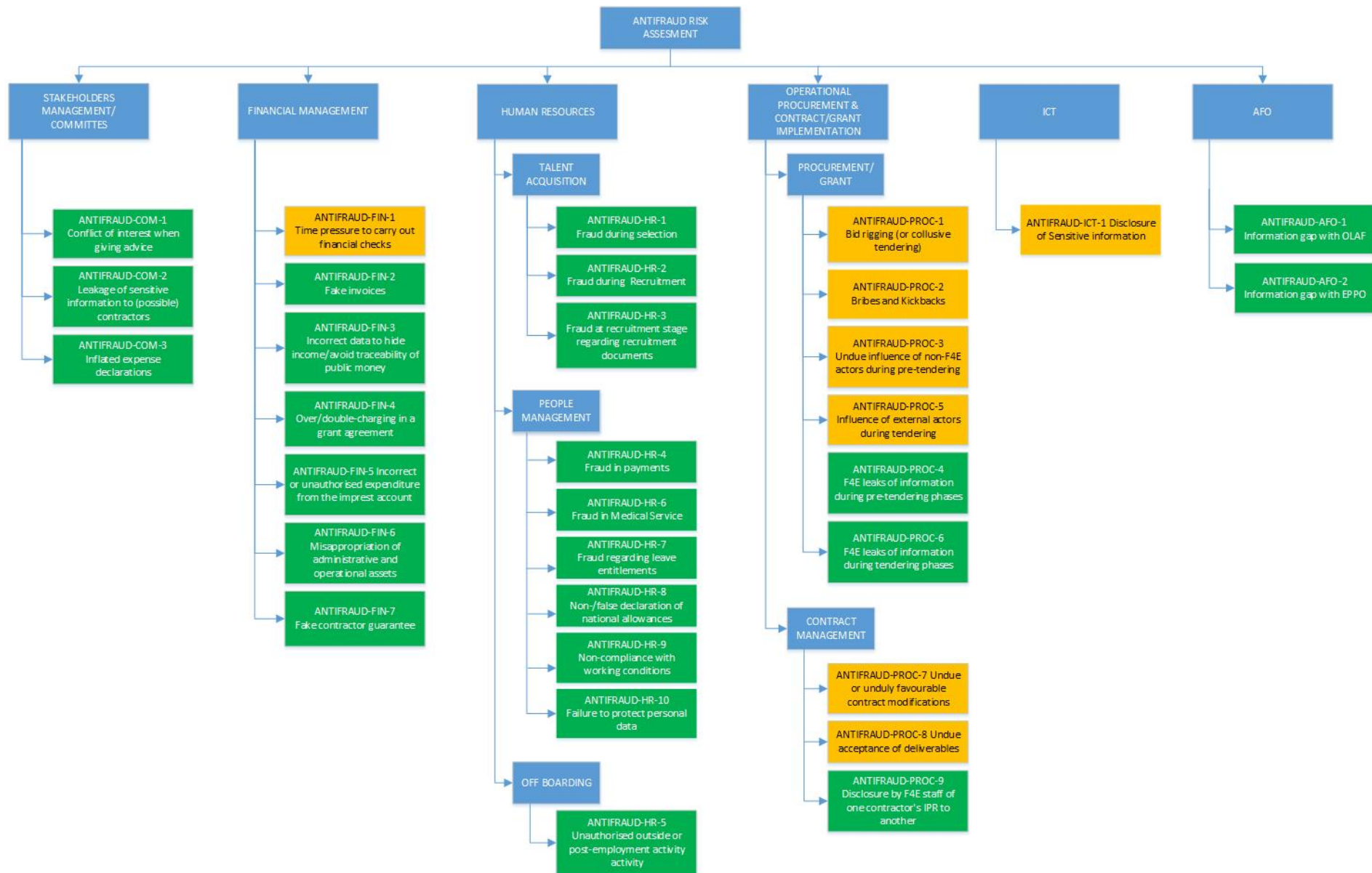
A qualitative assessment method has been used, as the nature of the risks identified and their potential impact are generally difficult to quantify. Accordingly, likelihood and impact are assessed on a scale of Low, Medium and High, with the following Probability and Impact Diagram (PID).

Fraud prevention PID		Probability		
		Low (1)	Medium (2)	High (3)
Impact	High (3)	3	6	9
	Medium (2)	2	4	6
	Low (1)	1	2	3

The risk assessment used the 2019 fraud risk assessment as a starting point. The consultations referred to above resulted in a reevaluation of some risks. Notably, 5 risks have been closed, as not relevant due to the probability or replicated in other areas, and 2 risks related to the efficiency of the relation with OLAF and EPPO have been included in the register.

The following summary maps the risks by process map. The colour of the cell reflects the risk score as per PID result, i.e. the product of the probability and the impact of a given risk. The total number of risks identified is 32, of which 8 are classified as medium and 24 as low risks.

¹³ F4E_D_29A34J v1.2



The map shows no risks in the red zone. The main risks in the medium (yellow) scoring relate to Finance, Procurement & Contract Management as well as to IT.

The comprehensive risk assessment is provided in the F4E Risk Table.

The F4E Anti-Fraud Action Plan (Annex I) lists all the risks identified during the risk assessment and attributes corresponding risk mitigation actions for each together with the corresponding owner and timeline. It spans the 4 years of the Anti-Fraud Strategy from January 2024 to December 2027, during which the implementation of the actions will be regularly monitored.

The main root causes for the Medium risks related to possible conflicts of interest and favouritism are the narrow markets both for specialised staff F4E recruits and companies from whom F4E needs to procure. The latter risk is prevalent not only during the initial procurements, but throughout the contract implementation phase (notably in case of contract modifications). F4E has put in place suitable mitigating measures and, under the new Action Plan, will continue to do so.

5. Conclusion

The actions set out in the Action Plan (Annex I) address the risks as identified in the new F4E fraud risk assessment. They can serve three key objectives:

Objective 1: Maintain and further develop the F4E anti-fraud culture (Integrity & Compliance)

As in the previous AFS, awareness raising continues to be an important objective to maintain and further develop a culture of ethics and integrity which are one of the foundations of fraud prevention. Awareness sessions, trainings and communications will be organised including information on (disciplinary) consequences. Targeted awareness raising sessions (e.g. in the area of Finance, Procurement & Contracts as well as Human Resources) are important so that staff realises how to prevent fraud in a particular area during their daily tasks. In addition, the constantly updated communication with the staff through the intranet page “Ethics Point” helps convey the zero tolerance policy regarding misconduct and fraudulent behaviour. In this context, the local anti-fraud correspondents continue to play an important role.

Objective 2: Strengthen the effective implementation (clarify roles, procedures and improve cooperation)

F4E has already elaborated many mitigating measures to prevent and detect fraud (see in measures and tools in place in Annex IV and in the Risk Table mentioned above, notably a now annual declaration of interest by all F4E staff). To further increase their effectiveness, continuous reviews will continue to be carried out.

Objective 3 (supporting objectives 1 and 2): Coordination, cooperation with OLAF, EPPO, EDES and the Commission as well as with other Institutions and Bodies

This objective comprises actions related to the close cooperation with OLAF (given its reinforced role in the CAFS), as well as cooperation with F4E's partner DG (ENER/SRD) and other institutions and bodies on fraud and ethics related matters, namely the Early Detection and Exclusion System (EDES) and the Inter Agencies' Legal Network (IALN) Working Group on Ethics & Transparency. In the context of the latter, F4E is contributing to the drafting of Working Arrangements with OLAF and the European Public Prosecutors Office (EPPO).

ANNEX I – ACTION PLAN 2024 – 2027

This Action Plan, designed to implement F4E’s Anti-Fraud Strategy, covers the period from 1 January 2024 until 31 December 2027. The actions focus particularly on the first two stages of the anti-fraud cycle, i.e. prevention and detection.

Each action foreseen in the new Action Plan will be uploaded in the RAPID database to document and monitor their implementation, a task carried out by the F4E internal control function and the F4E Anti-Fraud Officer.

Objective 1: Maintain and develop an anti-fraud culture (Integrity & Compliance)	Action	Lead Dep./Unit	Target group	Timing
Actions for awareness raising – Targeted awareness sessions (P&C, Commercial Dept., Procurement Finance, Technical, etc.) <i>focusing on questions most relevant to each these target groups, including (disciplinary) consequences and reporting channels.</i>				
1.1 Awareness raising on fraud risks and prevention in procurement & contract implementation	1. Yearly refresher training for key staff involved in procurements (e.g. PO, TPO, LSU) on preventing and detecting fraud in the procurement cycle (notably on use of red flag indicators and anti-fraud checklist).	Commercial Dept.	PO, TPO, LSU,... (key staff during procurement/ contract cycle)	Q4 2024/5/6/7
	2. Specific session on how to relate with external procurement actors (best practices, Col, equal treatment)	Commercial Dept.	Procurement staff and Evaluation Committee members	Q4 2024
	3. Communication campaign and reinforced training re. contacts with companies (e.g. bilateral or industry meetings, disciplinary consequences; cf. Section 9 Market Survey Policy (25W8UB), Article 22a SR).	Commercial Dept.	All staff	Q4 2024 Q3 2026
	4. Reinforce procurement trainings material re. influence of external actors during tendering (increased focus on conflicts of interest, confidentiality, throughout procurement cycle, favouritism in	Commercial Dept.	CM, CMO, PO, TPO, PJM, PgM, PM (key staff during procurement/ contract cycle)	Q3 2024

Objective 1: Maintain and develop an anti-fraud culture (Integrity & Compliance)	Action	Lead Dep./Unit	Target group	Timing
	procurement, Article 22a SR and disciplinary aspects).			
	5. Implementation of anti-fraud part in context of Information Day materials for tenderers/kick-off meetings.	Commercial Dept.	Suppliers	Q4 2024
	6. Training of staff on Intellectual Property and confidentiality obligations, including on leakage, infringement, espionage and disciplinary consequences of disclosing IP.	Commercial Dept.	CM, CMO, PO, TPO, (key staff during procurement/contract cycle)	Q4 2024 Q2 2026
1.2 Awareness raising on fraud risks and prevention in <u>financial matters</u>	1. Awareness raising meetings by Finance Unit with operational teams before summer and winter breaks to facilitate payment planning and early Finance Unit involvement.	Finance Unit	Operational teams	April & October 2024/5/6/7
1.3 Awareness raising on fraud risks and prevention in <u>HR matters</u>	1. Annual HR training of current (not just new) staff on outside and post-employment activities.	People & Culture Unit	All staff	Q4 2024/5/6/7
Actions for awareness raising – Further actions				
1.4 Further communication on Fraud Prevention	1. Introducing in job descriptions or Rules of Procedure obligation for Committee Secretaries to carry out yearly induction training for new and interested current Committee members explaining their main rights and obligations, including in the area of anti-fraud and conflicts of interest prevention and management.	Governance Officer	Committee members	Q4 2024

Objective 2: Strengthen the effective implementation (clarify roles, procedures and improve cooperation)	Action	Lead Dep./Unit	Target group of the action	Timing
Actions for fraud prevention and detection				
2.1 Fraud prevention and detection in pre-tendering/ tender phase	1. Mapping of areas of potential conflict of interest between F4E and IO, with special focus on F4E/IO integration	EO	N/A	Q4 2024
	2. Reinforce procurement trainings material re. influence of external actors during tendering (increased focus on conflicts of interest, confidentiality, throughout procurement cycle, favouritism in procurement, Article 22a SR and disciplinary aspects).	Commercial Dept.	CM, CMO, PO, TPO, PjM, PgM, PM (key staff during procurement/ contract cycle)	Q3 2024
	3. Reinforce procurement trainings material on how to avoid information leaks during tender phase (cf. Article 22a SR, disciplinary aspects).	Commercial Dept.	CM, CMO, PO, TPO, PjM, PgM.	Q3 2024
2.2 Prevention of fraud during tender phase	1. Strengthen the Tender Evaluation Guidelines (IDM_22E9D9 v4.2) on Col management during evaluation of tenders (notably requirement that members are of different nationality).	Commercial Dept.	CM, CMO, PO, TPO, PjM, PgM.	Q3 2024
	2. Revision of restrictions on distribution of documents for and participation at PSM meetings to protect information during tender phase.	Commercial Dept.	CM, CMO, PO, TPO, PjM, PgM, LO, PM.	Q3 2024
	3. Create a single data base for tenderers' "complaints".	Commercial Dept.	CM, CMO, PO, TPO, PjM, PgM.	Q3 2024
2.3 Avoid undue or unduly favourable contract modifications to contractors and undue acceptance of	1. Reinforcing instructions on documenting contacts with contractors in model contracts at their next revision.	Legal Service Unit (LSU)	CM, CMO, PO, TPO, PjM, PgM	Q2 2025
	2. Training of key staff (TPOs, procurers, LSU, FNU) on Sound Financial Management best practices in contract /	Commercial Dept.	CM, CMO, TPO, PjM, PgM, LO, FO	Q4 2024 Q3 2026

Objective 2: Strengthen the effective implementation (clarify roles, procedures and improve cooperation)	Action	Lead Dep./Unit	Target group of the action	Timing
deliverables	contract modification drafting and implementation (notably re. precise, clear, verifiable description of deliverables and how they have to be reflected in invoices, realistic schedule, clear payment conditions, milestones, acceptance, appropriate evidence necessary for payment, "Certified correct").			
	3. Improvement of wording in PM-63 [Acceptance process of deliverables] on "certified correct" concept and application.	Commercial Dept.	CM, CMO, TPO, PjM, PgM, LO, FO	Q4 2024
	4. Introduction of template for mission statements (cost claim) for contractors / experts.	Commercial Dept.	TPOs, FO	Q4 2024
2.4 Prevention and detection of fraud in <u>financial matters</u>	1. Developing e-invoicing via Sequence to ensure only authorised actors issue invoices to F4E.	Finance Unit	All staff involved in financial cycle	Q4 2024
	2. Training session on assets management to increase awareness of Asset policy and Process.	Finance Unit	All staff	Q1 2025/7
2.5 Prevention and detection of fraud in <u>HR matters</u>	1. Update P&C process to ensure post-employment activity is covered in exit interviews and checklist	P&C	All staff	Q4 2024
	2. Introduction in IDM of a box to mark documents containing personal data.	DMO	All staff	Q4 2025
	3. Inclusion of instructions in document management training materials on correct use of delegations and trusted persons in IDM and other, notably HR, applications	DMO	All staff	Q2 2024
2.6 Fraud prevention	1. Introducing obligation for Committee members to issue annual General Declarations of	Governance Officer	Committee members	Q4 2024

Objective 2: Strengthen the effective implementation (clarify roles, procedures and improve cooperation)	Action	Lead Dep./Unit	Target group of the action	Timing
and detection regarding Committees	Interests (GDol).			
	2. Expanding F4E staff GDol online database to include Col Committee member declarations with automatic reminders, complete assessment procedure online and overview of declared interests.	Governance Officer	Committee members	Q4 2024
	3. Changing IDM document marking to automatically mark Committee documents as sensitive.	Governance Officer	Committee Members / Staff handling Committee documentation	Q4 2025
	4. Yearly training session by Document Management Officer on correct marking of documents for staff preparing and handling Committee documents.	DMO	Staff handling Committee documentation	Q4 2024/5/6/7
	5. Introducing (e.g. in Rules of Procedure) obligation for Committee Secretaries to check "sensitive" marking before release of Committee documents.	Governance Officer	Committee Members	Q4 2024
	6. Introducing obligation in PCC Agenda Template to include the name of contractor for procurements and contract amendments to allow members timely declaration of any conflict of interest.	PCC Secretary	PCC Members	Q1 2024
	7. In Committee yearly induction training, training session by Finance Unit for Committee members and Secretaries on correct booking of missions and declaration of mission costs.	Finance Unit	Committee Members	Q4 2024/5/6/7

Objective 3: Coordination, cooperation with OLAF, EPPO, EDES and the Commission, as well as other Institutions and Bodies	Action	Lead Dep./Unit	Target group	Timing
3.1 Ensure efficiency in collaboration with OLAF	1. Elaboration and signing of Working Arrangement between F4E and OLAF laying down details of cooperation, and communication to Staff.	Anti-Fraud Officer	All Staff	Q3 2025
3.2 Ensure efficiency in collaboration with EPPO	1. Elaboration and signing of Working Arrangement between F4E and EPPO laying down details of cooperation, and communication to Staff.	Anti-Fraud Officer	All Staff	Q4 2025
3.3 Ensure efficiency in collaboration with the EDES Panel and the use of EDES	1. Inclusion of additional information in trainings on the use of the Early Detection and Exclusion System (EDES) listing financial operators excluded from contracts financed by the EU budget or having received financial penalties in case of fraud, corruption, or other misconducts.	Commercial Dept.	CM, CMO, PO, TPO, PjM, PgM, PM (key staff during procurement/ contract/gran t cycle)	Q4 2024
3.4 Ensure efficiency in collaboration with DG ENER	1. Yearly exchange of information on events for F4E/DG ENER declaration of assurance purposes.	Process and Organisational Improvement Unit	RAOs, assurance providers	Q2 2024/5/6/7

ANNEX II - Summary on main Actions implemented during 2020 – 2023

Awareness raising on fraud risks

- Financial matters:
 - o Sharing information within the Finance Unit on fake invoices detected and any new aspect related to cybercrime.
 - o Providing best practices and guidelines in any financial matter as “Guidelines for payments”. Sharing information through trainings and regular updating of the intranet. Recipient is all staff.
 - o Strengthening awareness on operational assets monitoring through advise and regular trainings. This action is for operational Units (ITER Departments). Organised in June 2020 and continuous.
 - o Raising awareness through regular trainings on the responsibility to give the “Certified correct” and “Sound Financial Management” as OVA and OIA.

- P&C matters:
 - o Selection of staff: raising awareness on fraud relevance and disciplinary measures and on favouritism/Col, P&C involvement, (disciplinary) consequences, etc., this is a continuous action for every selection.
 - o Induction for Newcomers: session to strengthen SR+FR fraud prevention aspects (Col, outside activity, sound financial management etc.). Continuous action.

- Procurement & contract implementation:
 - o Training sessions targeted to key staff during procurement / contract cycle about IP protection aspects, identification and prevention of leakage / infringement/espionage.
 - o Refresh sessions for managers in all departments about purpose and use of Col declarations for themselves and their staff.
 - o Information session on integrity and contract relevant fraud prevention during info days and kick off meetings, to increase awareness also among suppliers. Organised several times per year.
 - o Recurrent trainings focusing on F4E’s commitment to tackle fraud, red flags indicators and Anti-Fraud Checklists in Procurement and Contract implementation. Organised twice per year.
 - o Evaluation Committee: improving awareness raising on favouritism / Col and (disciplinary) consequences, etc. E.g. in Procurement trainings. Continuous / every evaluation.
 - o Checking / Including an anti-fraud risk log in the risk assessment of call for tenders.
 - o Recurrent internal trainings about “Market Survey Policy”, in particular sensitive part on direct contacts with companies during pre-tendering phase. Addressed to key staff during procurement / contract cycle. Twice per year.

- Organising awareness raising events, including (disciplinary) consequences and reporting channels (Art.22a SR).
- Awareness raising event on 3 March 2020 to the Legal Service Unit.
- Awareness raising event on the Anti-Fraud Strategy for All Management Meeting on 31 March 2020 and 14 April 2020.

Fraud prevention and detection

- Committees:
 - o Reviewing process to inform Committee members to declare any possible Col before and during the Committee meetings.
 - o Including Col Declarations in the Col Register and completing the assessment procedure.
 - o AC: updating the Charter in order to include Col.
 - o Providing information on correct declaration of mission costs.
- P&C matters:
 - o Strengthening the justification to the AIPN for recruitment. This action is for managers involved in the recruitment.
 - o Reinforcing tools (transparency, controls, actors) to justify payments (of allowances, career steps etc.).
 - o Selection and Recruitment: reinforcing, in particular, kick-off meeting content, guidelines on e.g. the composition of the Selection Committee, the content and assessment of the Col declarations, the procedure on the EO involvement (EO receives the Col Declarations in time so that mitigating measures can be taken). This action was for Selection Committee members.
- DTU:
 - o Database encryption.
 - o Encryption Keys to be stored outside DTU.
 - o Monitoring of massive data transfers.
- Regularly advising on ex-ante and ex-post controls:
 - o At the request of e.g. the AO(D) or of Risk Manager, Internal Control Coordinator or IAC, or based on identification of areas that would appear exposed to fraud as a result of an audit finding, providing advice to re-assess controls, procedures and contract templates or ex-ante measures for preventive financial and technical anti-fraud controls and their environment. (fraud proofing in procedures daily work). Done upon request / when necessary.
- During tender phase:
 - o Extending use of e-Procurement tools to increase transparency and competition, access to public tenders.
 - o Developing Tender Evaluation Guidelines (“Evaluation Policy”) regarding in particular nationality of members and Conflict of Interest management / Favouritism. Action for all staff of Commercial and ITER Departments.
 - o Creation of a single data base for tenderers “complaints”. The action’s aim is to analyse if there is a pattern in the complaints (e.g. they are about the same company, the same team, the same type of activity, etc).
 - o Involving independent expertise (internal or external) in the preparation of significant (high value or high impact) calls for tender and modifying relevant policies, processes and templates.
 - o Preparing a report to describe how and where the justification for the use of the type of procedure and criteria is captured through the different procurement processes as well as which actors are involved.
 - o Reviewing instruments in place: check whether responsibilities are clear and how choices - during tender phase - are well documented and justified (e.g. criteria, kind of procedure). Addressed to all staff involved in procurement phase. Continuous action.

- During contract implementation:
 - o Collaboration of all actors (Finance, CM, CPO, etc.) to improve instruments (processes, templates, DACC...) in view of improving the contract implementation (e.g. regarding payments, amendments...): It is implemented through regular review of model contracts, templates and processes. This is a continuous action.
 - o Improving mission statements (document drafted by the TPO to reimburse mission cost in contracts) to provide all the necessary details to confirm the sum claimed.
 - o Revising processes regarding accountability and responsibility of the different actors and guarantying their independent control function and access to info needed, including enough time to properly perform their tasks. This action is for all staff involved in contract implementation. June / October 2020 and continuous.
 - o Reviewing instruments in place: checking whether responsibilities are clear and how choices - during contract implementation - are well documented and justified (e.g. on liquidated damages, performance guarantees). This action is for all staff involved in contract implementation. December 2020 and continuous.

- During financial verification:
 - o Monitoring Assets: a verification programme to check the inventory is being done on annual basis (for operational assets) and on a two-year basis (for administrative assets) through the Physical Inventory Report. This is for operational Units (ITER Departments) and Health & Corporate Services. Annual (operational) and every two-years (administrative).
 - o Minimising the occurrence of urgent requests and pressure on financial actors:
 - a) To improve Finance involvement / information on payment forecast and contracts/amendments planned by CMs.
 - b) In case of urgent files: actors involved will be systematically contacted to justify and document the urgency. For all staff involved in contract implementation. June 2020 and continuous.

Fraud Risk Assessment

- Performing a “fraud risk & fraud vulnerability assessment” (potential system weaknesses). The analysis is taken into account in the framework of the general F4E risk assessment.
- Providing support to Nuclear Safety Risk Assessment as far as fraud prevention is concerned (counterfeiting, forgery risks). This is addressed to the Nuclear Safety Unit, upon request / when necessary.

Maintain close cooperation with and ensure a high level of transparency towards OLAF

- Ensuring that OLAF requests are dealt with in accordance with the applicable GB decision of 2007 regulating the cooperation between F4E and OLAF to prevent fraud. This is a continuous action.
- Ensuring that the F4E's document information flows and procedures for reporting fraud cases to OLAF are clear and up-to-date. This is a continuous action.

Participating to the relevant anti-fraud network

- Participation in the networks with parent DG ENER/SRD.1 and other institutions and bodies on fraud and ethics related matters, e.g. Legal Academy session on OLAF's experience -

Fraud risk management in decentralised agencies, held virtually on 20 October 2023. This is a continuous action.

Further communication on fraud prevention

- Ensuring that staff receives the support and information when querying about fraud related matters, e.g. in HR, Procurement & Contracts, Finance. The internal network with fraud correspondents disseminated information on fraud prevention and cases. This is a continuous action.
- Updating the welcome packages for newcomers.
- Informing staff via a dedicated intranet page ("Ethics Point"), this is a continuous action.
- Ensuring visibility of a Dep/Unit level contact point ("local antifraud correspondents"). Done for Units / Depts (Bottom-up). This is a continuous action.
- Updating the Welcome package for new Committees members and including the new F4E Antifraud Strategy and the new F4E Financial Regulation.

ANNEX III – Anti-Fraud Working Group 2022/2023

Walter Schuster , Chair	Anti-Fraud Officer, OLAF contact point, Ethics Officer, Data Protection Officer, Senior Legal Counsel
Paloma Alvarez Hidalgo	People & Culture (P&C) Administration Department
Iacopo Ianiello	HoU Digital Transformation Unit (DTU) Administration Department
Susana Clement Lorenzo	Acting HoD F4E Broader Approach Programme & Delivery Department (BA), IFERC Project Manager
Margarita Migallon Corella	Finance Unit Commercial Department
Margaret Joanna Michalowicz	Process and Organisational Improvement Unit (POI) Administration Department
Maud Penella	Commercial Department, except Finance
Romaric Darbour	Site, Buildings and Power Supplies Project Team (SBPS) ITER Programme Department
Raluca Muresan	Legal Service Unit (LSU), SBPS Administration Department
Radoslav Hanak	Head of Legal Service Unit (LSU) Administration Department
Ian Sterling	Ext. Risk Manager assigned to Project Management Department
Marc Miot	Internal Audit Assistant, Internal Audit Capability (IAC)
Pierre Pradal	Internal Audit Officer, Internal Audit Capability (IAC)

ANNEX IV - Measures and Tools in Place

This appendix lists the relevant F4E legislation and main measures in the fight against fraud and irregularities.

AI Council Decision establishing F4E¹⁴

Article 5a:

“Protection of the Union's Financial Interests

1. *The Commission shall take appropriate measures ensuring that, when actions financed under this Decision are implemented, the financial interests of the Union are protected by the application of preventive measures against fraud, corruption and any other illegal activities, by effective checks and, where irregularities are detected, by the recovery of the amounts wrongly paid and, where appropriate, by effective, proportionate and dissuasive penalties.*

2. *The Commission or its representatives and the Court of Auditors shall have the power of audit, on the basis of documents and on-the-spot checks and inspections, over all grant beneficiaries, contractors, subcontractors and other third parties who have received Euratom funds under this Decision.*

3. *The European Anti-Fraud Office (OLAF) may carry out investigations, including on-the-spot checks and inspections, in accordance with the provisions and procedures laid down in Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council and Council Regulation (Euratom, EC) No 2185/96 with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union in connection with an agreement or decision or a contract funded under this Decision.*

Without prejudice to paragraph 2 and the first subparagraph of this paragraph, cooperation agreements with third countries and international organisations, contracts, agreements and decisions resulting from the application of this Decision shall expressly empower the Commission, the Court of Auditors and OLAF to conduct audits, on-the-spot checks and inspections.”

Art. 5aa:

“Protection of the financial interests of the Members

The Joint Undertaking shall ensure that the financial interest of its members are adequately protected by carrying out or commissioning appropriate internal and external controls.”

According to **F4E Statutes**, annexed to the Council Decision establishing F4E

“the Governing Board shall in particular adopt and apply measures and guidelines to combat fraud, irregularities and manage potential conflicts of interest (Art. 6(3)(k)), and establish respective subsidiary bodies (Art. 6(3)(r), e.g. the creation of the Audit Committee (GB Decision F4E(10)-GB16-19b).

¹⁴ Council Decision 2007/198 establishing the Joint Undertaking for ITER, OJ L90/58, 30.3.2007; as amended by Council Decision 2013/791, 17 December 2013, OJ L349/101, 21.12.2013, by Council Decision 2015/224 of 10 February 2015, OJ L 37/8, 13.2.2015 and last amended by Council Decision 2021/281 of 22 February 2021, OJ L 62, 23.2.2021.

The Supervision of F4E Annual Accounts through OLAF is addressed as well in **Art. 15(2) of the F4E Statutes**.

B/ Fusion for Energy's Financial Regulation (FR) ¹⁵

In accordance with the F4E Financial Regulation (FR), F4E has put an extensive set of controls in place and has at its disposal, in particular, the following means and resources addressing fraud:

- Art. 30 FR:** Sound financial management. Implementation of the budget in compliance with effective and efficient internal control applied at all levels of management based on best international practices and on the Internal Control Framework laid down by the Commission for its own departments (see also Annex III, Art. 2 of the F4E Statutes). The authorising officer shall put in place the internal control systems (**Art. 45(2)**).
- Art. 39(2) FR:** Without prejudice to the responsibilities of the authorising officer as regards prevention and detection of fraud and irregularities, F4E shall participate in fraud prevention activities of the European Anti-Fraud Office.
- Art. 42 FR:** Prevention and management of conflicts of interest for all financial actors and other persons involved in budget implementation, management and audit or control, including Governing Board members.
- Art. 45 FR:** Art. 45 (11 and 12): Whistleblowing regarding irregularities for any staff involved in financial management or control of transactions
 ➤ Reference to Panel foreseen, Article 143 of Regulation (EU, Euratom) 2018/1046
 ➤ In case of fraud and corruption, reference to GB and OLAF is made

 See Art. 22a Staff Regulations generally on whistleblowing and protection of whistleblowers, as well as F4E Whistleblowing Guidelines, 2018 (F4E_D_2CBY2J).
- Art. 55 FR:** Liability of the financial actors for illegal activity, fraud or corruption: Article 91 of Regulation (EU, Euratom) 2018/1046 shall apply.
- Art. 57 FR** Treatment of financial irregularities on the part of a member of staff: Article 93 of Regulation (EU, Euratom) 2018/1046 shall apply.
- Art. 78/80 FR** F4E to have an Internal Auditor / Commissions Internal Auditor / Internal Audit Capability to exercise the same powers with respect to F4E as with respect to the Commission.
- Art. 85 FR** Cooperation for protection of the financial interests of the Union: Article 129 of Regulation (EU, Euratom) 2018/1046 (cooperation for protection of the financial interests of the Union) shall apply *mutatis mutandis*.
- Art. 86 FR** F4E to inform the Commission on cases of fraud and other financial irregularities

¹⁵ Financial Regulation of the Joint Undertaking, adopted by its Governing Board on 10 December 2019, repealing the previous Financial Regulation adopted by the Governing Board on 22 October 2007 (F4E(07)-GB03-11), as last amended by Decision of the Governing Board on 24-25/11/2011 (F4E(11)-GB21-10b), adopted on 25/11/2011, and Implementing Rules as last amended by Decision of the Governing Board on 19th March 2015 (F4E(15)-GB31-Summary).

Art. 87 FR Early-Detection and Exclusion System: Section 2 of Chapter 2 of Title V of Regulation (EU, Euratom) 2018/1046 shall apply.

Art. 88 FR Rules on Procedures, etc: Section 1 and 3 of Chapter 2 and Chapter 3 of Title V of Regulation (EU, Euratom) 2018/1046 shall apply *mutatis mutandis*, including Art. 131 (suspension, termination and reduction where a contract award procedure has been subject to irregularities or fraud).

C/ F4E's Anti-Fraud Framework

The following overview lists the main functions, tools and procedures

I. People & Culture

Body / Units / functions	Tasks related to anti-fraud issues
European Anti-Fraud Office (OLAF)	OLAF is empowered to conduct in full independence internal and external investigations, including inside any EU institution or body established by, or on the basis of, the Treaties or at national level in the premises of economic operators.
European Court of Auditors (ECA)	Within their remit as the external financial auditor of F4E, ECA is responsible for identifying and assessing potential fraud risks and assess how these risks are managed by F4E. In case ECA is notified about or identifies potential fraud it will pass the information to concerned parties and in particular to OLAF.
Internal Auditor of the European Commission, Head of the Internal Audit Service IAS	The Commission's Internal Auditor is fully independent from F4E, advises F4E on dealing with risks and assesses the suitability of systems and controls to manage risks, including the risk of fraud. The IAS has to report any suspected fraudulent activities within the Joint Undertaking to OLAF and, as appropriate, to the Director and to the Governing Board.
Governing Board of F4E (GB) and its Audit Committee (AC)	The GB is responsible for endorsing and reviewing the Anti-Fraud Strategy and antifraud measures put in place by the Director of F4E. The AC advises the GB and the F4E Director in all matters regarding risk including the risk of fraud.
Director of F4E	As the authorising officer, s/he shall put in place the organisational structure and the internal management and control systems and procedures suitable for implementing the revenue and expenditure in accordance with the principles of sound financial management and for ensuring that the principles of legality and regularity are complied with. In the event of any illegal activity, fraud or corruption which may harm the interest of the Community, s/he shall inform the authorities and bodies designated by the applicable legislation.
Internal Audit Capability (IAC)	F4E's internal audit capability is an independent audit and advisory function within F4E. The Head of IAC has the responsibility to report any suspected fraudulent activities within F4E to the

Body / Units / functions	Tasks related to anti-fraud issues
	Director, the Audit Committee and OLAF, following the applicable procedures. (Amended Charter on F4E Internal Auditor Capability, 2/12/2016, F4E GB(16)36-38 (27LAR5)).
Ethics and OLAF Officer	Independent function, with direct reporting line to the Director (Decision of the Director F4E_D_2Q74HA)
Members of F4E staff	Any member of F4E shall in the event of any illegal activity, fraud or corruption which may harm the interests of the Union inform the Director. If unresolved or inadequate, staff members can directly contact OLAF, ECA, IAS or IAC, which will assess the information and deal with it according to the remits of their responsibilities.
Internal Control Coordinator	Coordinates activities in the area of internal controls including those for the prevention and detection of fraud and irregularities.
Process owners	Have the responsibility to design the processes and make sure that the related risks of fraud are adequately mitigated.
Pay Master Office (PMO) of the European Commission	As Appointing Authority for Fusion for Energy staff in respects of rights and entitlements under the Staff Regulations and Conditions of Employment of Other Servants, the PMO is entitled to conduct random checks and may detect, in that framework, fraud.
Legal Service Unit (LSU)	Responsible to ensure compliance with legal and regulatory framework of F4E, including provisions related to fraud.
People & Culture Unit (P&C) / LSU	P&C staff is responsible for implementation of the provisions of Staff Regulations (SR), the related Implementing Rules as well as design and implement internal rules, processes and procedures in the area of HR. P&C is responsible for/involved in the conduct of administrative inquiries and disciplinary proceedings at F4E based on Annex IX SR as well as for complaints and requests under Article 90SR.
Finance Unit	Staff of the Finance Unit performs ex-ante and ex-post financial controls of the financial transactions. Financial actors are independent from the operational actors and the authorising officers at various levels. Financial Verifying Agents are obliged to follow the Code of Professional Standards.
Accounting Officer	Accounting Officer of F4E is functionally independent from the Authorising Officer when exercising his duties, in particular in relation to the execution of payments and when producing financial statements of F4E.

II. Specific Tools, Procedures, Networks:

Tools/ procedures / networks	Comment
Early Detection and Exclusion System (EDES)	Applicable through Art.87 FR. It replaced the Early Warning System and the Central Exclusion Database as of 1 January 2016.
ABAC Workflow	Used for 100% of financial operations
ABAC Assets Database	The ABAC Assets Database is used for the inventory and management of fixed assets
<p>Assurance Network The role of the AN Network is to:</p> <ul style="list-style-type: none"> - Facilitate implementation of an effective system of internal control in F4E; - Provide a dedicated forum on issues related to internal control and audit results; - Facilitate the preparation of the Declarations of Assurance; - Exchange information on the functioning of the F4E Integrated Management System; - Facilitate the understanding and the application of the F4E Integrated Management System and the Internal Control and Management Standards across the organisation; - Report on the different issues highlighted by different assurance providers across the organisation; - Monitor the progress of the implementation of internal and external audit actions. <p>Charter : (https://idm.f4e.europa.eu/default.aspx?uid=2FZ39A)</p>	Director and Senior Management responsible for F4E's management and internal control system Middle Management in charge of compliance, in particular with Financial and Staff Regulations: Finance, Budget, Accounting, Legal, Procurement, P&C Staff in charge of specific compliance, internal control and supervision functions, in particular: ICC, Risk Officer, Ethics Officer, BP Manager, Ex-Post, IRP/PCC Sec. Internal Auditor: Head of IAC or representative as observer, POI.
Audit-net for Agencies	F4E Internal Audit Capability (IAC), and Internal Control (POI)
DACC – Deviations and Contract Amendments tool: DACC is a tool to manage deviations and contract changes. DACC has evolved to be fully integrated within the F4E day-to-day management of contracts and grants and at present covers 9 processes related to contract changes.	All staff dealing with contracts
IVA (Initiate, Verify, Approve) and/or four-eye principle applied in all administrative and operational processes across F4E	All staff
All financial operations are regulated by the “ Sign-Off and Authorisation Policy (SOAP) ” and by a step-by step approach to all tasks in process form. These two tools define the actors in a workflow and their precise tasks.	All staff
F4E Financial Circuits (2CW6QR)	

Tools/ procedures / networks	Comment
F4E Financial Delegations to act as Authorising Officer (https://idm.f4e.europa.eu/?uid=24T9ZH)	
<u>P-02.31 Record of Exceptions (27GMDU)</u> to document exceptions and non-compliance related to the F4E Financial Regulation and the General Financial Regulation and with the F4E Management and Internal Control Standards.	
F4E Management and Internal Control Standards https://idm.f4e.europa.eu/default.aspx?uid=24LQJM Standard 2 “Ethics and Integrity” sets out three requirements (2.1 Tone at the top, 2.2 Standards of Conduct and 2.3 Alignment with Standards). Standard 9 “Fraud Prevention” sets out that “F4E considers the potential of fraud in assessing risks to the achievement of objectives”. Requirement 9.1 relates to the risk identification and assessment procedures and 9.2, the Anti-Fraud Strategy.	
Exercise of Powers conferred by the Staff Regulations to Appointing Authority, Delegation Decision (“ AIPN-Decision ”), 28.05.2019 F4E D 2BXX3U .	
F4E Whistleblowing Guidelines, 2018, F4E D 2CBY2J , and Procedure (SOP-02.01), F4E D 275HZE .	EO
F4E Intranet: Ethics Point	EO
RAPID: Management tool which supports the organisation to ensure a proper follow-up of improvement actions which F4E Management and External Stakeholders are expecting us to implement in order to enhance our Management System.	
Rules regarding independence, preventing and managing Conflicts of Interest (Col) regarding governance Bodies/Committees 27. June 2013 (F4E(13)-GB27–16.1), amended by GB in June 2015 (F4E(15)-GB32-16.2).	
Rules of procedure regarding all F4E Bodies/Committees, addressing Conflicts of Interest (Col) and independence etc. (GB Decisions of 19 March 2015, F4E(15)-GB31-Summary)	
Rules for Prevention and Management of Conflicts of Interest regarding Staff of June 2014 and several implementing measures (IDM Folder 22B5BM).	All Staff
Online Annual General-, Specific - and Spontaneous	All Staff

Tools/ procedures / networks	Comment
<p>Declaration of Interest Forms and respective Assessments (IDM Folder 22EQK8):</p> <p><u>General Declaration of Interest (GDol):</u> SOP-02.03 Management and Assessment of GDols (F4E_D_2D8SPW) GDol Assessment Guidelines (F4E_D_2DMTCX) GDol Assessment Form (F4E_D_2DMV7Y)</p> <p><u>Specific Declarations of Interest (SDol):</u> For Selection Committee (F4E_D_2FR5HP) For Candidates to be recruited For Opening and Evaluation Committee (IDM Folder 25E4PX)</p> <p><u>Spontaneous Declaration of Interest:</u> Spontaneous Declaration of Interest Form (F4E_D_23ZGM3)</p>	
<p>Procedure and Declaration Form regarding Post-Employment, (https://idm.f4e.europa.eu/?uid=22FJ9E)</p>	P&C, Head of ADMIN
<p>Director Decision on Gifts and Hospitality, September 2014 (F4E_D_26SD33)</p>	P&C
<p>Commission Decision on outside activities and assignments applying by analogy to F4E, C(2018) 4048 of 29 June 2018.</p>	P&C
<p>Guidelines on dealing with Potential Personal Conflicts of Interest in relation to family interests within F4E (F4E_D_23SLAV v1.0)</p>	P&C
<p>Guidelines on Internal Selections procedures of 17 January 2020, F4E_D_2KQZV7.</p>	
Procurement and Contracts / Calls for expression of interest and Grants:	
<p>Procurement Fraud Risk Indicators - Red Flags list (https://idm.f4e.europa.eu/?uid=2B4CJC) and Anti-Fraud Checklist before and after Contract signature (https://idm.f4e.europa.eu/?uid=29XW7Q)</p>	
<p>Internal Review Panel (IRP), <i>According to 2018 Terms of Reference (F4E_D_29YYAJ)</i>: Body whose advisory opinion may be requested regarding tenders for contracts or framework contracts with a value equal to or above 1 million EUR or grants or a framework partnership agreement with a maximum F4E contribution equal to or above 400 000 EUR.</p>	<p>Head of ADMIN Head of Monitoring/Planning Unit, Head of Unit Contracts, procurement, Head of LSU Head of Finance Unit</p>
<p>Procurement and Contracts Committee (PCC), According Article 8b of amended F4E Statutes, Council Decision 2015/224 of 10.2.2015, OJ L 37/8, 13.2.2015.</p>	Part of F4E Governance Structure

Tools/ procedures / networks	Comment
= 10 M€ and above	