

Conclusions for Poland in View of the Special Report of the European Court of Auditors Concerning Fighting Financial Fraud in Spending EU Funds

Submitted: 15.03.19 | Accepted: 03.05.19

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One of the essentials aims of the ECA's special report on fighting fraud in spending EU funds is improving the correlation between the European Union law and national legal systems of Member States and developing cooperation of EU authorities with Member States in its implementation. The first part of the article describes the basic regulations of the EU law on fighting against financial fraud in spending EU budget funds. In the second part, the assessment of operations of the EU bodies (especially the European Commission) and suggested recommendations are presented. The example of Poland describes a diversified situation in the matters of fighting financial fraud in the EU spending in particular Member States.

Keywords: financial fraud, irregularities, ECA, EPPD.

Wnioski dla Polski na tle specjalnego sprawozdania Europejskiego Trybunału Obrachunkowego dotyczącego zwalczania nadużyć finansowych w wydatkowaniu środków Unii Europejskiej

Nadesłany: 15.03.19 | Zaakceptowany do druku: 03.05.19

Jednym z kluczowych celów sprawozdania specjalnego 01/2019 European Court of Auditors (ECA) w sprawie zwalczania nadużyć finansowych w wydatkowaniu środków UE jest poprawa korelacji między prawem europejskim i prawem wewnętrznym państw członkowskich oraz lepsza współpraca władz unijnych i państw członkowskich w jego realizacji. Po przedstawieniu podstawowych regulacji prawa europejskiego w zakresie zwalczania nadużyć finansowych w wydatkowaniu środków UE zaprezentowano ocenę działań organów UE (zwłaszcza Komisji) oraz propozycję zaleceń sformułowanych przez ECA. Zróżnicowaną sytuację w zakresie zwalczania nadużyć finansowych w wydatkowaniu środków UE w poszczególnych państwach członkowskich przedstawia przykład Polski.

Słowa kluczowe: nadużycie finansowe, nieprawidłowości, Europejski Trybunał Obrachunkowy, Prokuratura Europejska.

JEL: K33, E60

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1. Introduction

EU bodies pay great attention to fighting irregularities, especially fraud in the EU spending. The proof of this is Special Report No 01/2019 of the European Court of Auditors: Fighting fraud in EU spending: action needed (ECA, Special Report No 01/2019). On the one hand, it shows problems concerning EU regulations and bodies that need solving in this field, and on the other, it highlights the necessity of greater harmonization of activities with the Member States. The goal of the paper is to answer two questions: (1) are the actions aimed at improving the protection of the EU's financial interests that the Commission is going to take in the near future appropriate to the infringements found by the ECA and (2) do the actions taken by Poland protect the EU's financial interests sufficiently?

For that reason, the following text focuses on the example of Poland as a Member State which, without a doubt, is successful at cooperation with the EU bodies in fighting irregularities and fraud in EU spending but, at the same time, is often a difficult partner to them. The case of Poland is preceded by presenting the basic sources of EU law in the discussed area. Therefore, it is worth considering how much such an attitude may practically influence the immediate financial perspective 2021–2027 in regard to Poland.

2. Basic Sources and Rules of EU Law in Fighting Irregularities and Fraud Against the Union

The starting (and reference) point here is Article 325 of the Treaty on the Functioning of the EU. In view of the essence of that article, it seems necessary to quote it *in extenso*:

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.
2. Member States shall take the same measures to counter fraud affecting the financial interests of the Union as they take to counter fraud affecting their own financial interests.
3. Without prejudice to other provisions of the Treaties, the Member States shall coordinate their action aimed at protecting the financial interests of the Union against fraud. To this end they shall organise, together with the Commission, close and regular cooperation between the competent authorities.
4. The European Parliament and the Council, acting in accordance with the ordinary legislative procedure, after consulting the Court of Auditors, 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.
5. The Commission, in cooperation with Member States, shall each year submit to the European Parliament and to the Council a report on the measures taken for the implementation of this Article.

A number of implementing acts (secondary legislation) of the EU include the notions of irregularities and financial fraud. Irregularities are defined in the Council Regulation of 18 December 1995 on the protection of the European Communities financial interests (Council Regulation No 2988/95). An irregularity is any infringement of a provision of Community law resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the Communities or budgets managed by them, either by reducing or losing revenue accruing from own resources collected directly on behalf of the Communities, or by an unjustified item of expenditure. This regulation also determines the kinds of administrative penalties and limitation rules as well as the rules of carrying out checks by the Member States and the Commission (Łacny, 2010, p. 138).

The Convention on the protection of the European Communities' financial interests was drawn up by means of the Council Act of 26 July 1995 (Council Act of 26 July 1995). Among other things, it defines different kinds of financial fraud and obliges the signatories to establish effective, proportionate and dissuasive criminal penalties. This Convention is going to be replaced, with effect from 6 July 2019, by Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law. It is commonly known as PIF directive. The concepts of various financial fraud, the rules of assessing penalties and determining limitation periods have been specified there. It must be transposed to national legislations by the Member States until 5 July 2019.

The Commission's duties regarding the prevention, detection and correction of irregularities in the Union budget spending are set forth in the Regulation of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union (Regulation 2018/1046).

The basic body of the Commission (and of the Union) in the matters of financial investigations is the European Anti-Fraud Office (OLAF). The rules of its functioning are regulated by the Regulation of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (Regulation No. 883/2013).

The European Public Prosecutor's Office is a completely new body for fighting crimes affecting financial interests of the Union (Tomczyk, 2018, p. 15). It was established by the Council Regulation of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (Council Regulation 2017/1939).

Recital 12 provides that 'in accordance with the principle of subsidiarity, combating crimes affecting the financial interests of the Union can be better achieved at Union level by reason of its scale and effects. The present

situation, in which the criminal prosecution of offences against the Union's financial interests is exclusively in the hands of the authorities of the Member States of the European Union, does not always sufficiently achieve that objective. Since the objectives of this Regulation, namely, to enhance the fight against offences affecting the financial interests of the Union by setting up the EPPO, cannot be sufficiently achieved by the Member States of the European Union, given the fragmentation of national prosecutions in the area of offences committed against the Union's financial interests but can rather, by reason of the fact that the EPPO is to have competence to prosecute such offences, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 TEU. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives and ensures that its impact on the legal orders and the institutional structures of the Member States is the least intrusive possible.' The European Public Prosecutor's Office will start operating not earlier than three years after implementing that regulation. The regulation applies to 22 Member States of the Union. Ireland, Hungary, Denmark, Sweden and Poland did not embrace it. The disputes that arise in relation to that new institution are presented in the third section of this paper.

The EPPO system is to be based on close cooperation with OLAF, which is facilitated by the European Commission Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU, Euratom) No 883/2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) as regards cooperation with the European Public Prosecutor's Office and the effectiveness of OLAF investigations (European Commission COM(2018) 338 final) adopted in May 2018.

3. Conclusions and Recommendations of the European Court of Auditors

The competences of the European Court of Auditors (ECA) to control the Union budget expenditure, including to establish and detect irregularities and fraud in spending the EU funds, derive from Articles 285–287 of the Treaty on the Functioning of the EU. Those provisions stipulate that the ECA may prepare special reports describing relevant conclusions and recommendations. In January 2019, a special report of the ECA was prepared on fighting fraud in EU spending: action needed (European Court of Auditors, Special Report No 01/2019). The following observations of the Court are worth considering:

- 1) In the last decade, the Commission has undertaken a variety of actions with the intention to fight fraud that affects the EU's interests. In this respect, in 2011 the Commission Anti-Fraud Strategy (CAFS) was adopted and particular directorates-general or groups of them imple-

mented their own operating strategies. The Commission also set up the Early Detection and Exclusion System (EDES) and established a special body *quoad hoc*. The Annual Report on the protection of the EU's financial interests ("PIF" Report) is also presented every year to the European Parliament and the Council.

- 2) However, the ECA has stated that these measures are insufficient because the Commission does not have comprehensive information concerning the scale, nature and causes of fraud. Because of those factors, for instance CAFS has not been updated since 2011. The actions of OLAF regarding administrative investigations are often time-consuming and reduce the chance to prosecute crimes. In consequence, approximately 45% of cases result in prosecuting people suspected of financial fraud. The findings by OLAF are frequently deficient and directorates-general have to complete the proceedings in-house.
- 3) The ECA recognizes the establishment of the European Public Prosecutor's Office as an appropriate measure despite some additional risk of financial guarantees for the prosecutors' work, their time-consuming proceedings and cooperation with the authorities of the Member States.
- 4) In relation to the above findings, the ECA has stated that greater determination and stronger leadership are vital in order to fight financial fraud that affects the Union. That is why the Commission should: a) introduce a robust fraud reporting system, b) improve coordination in fighting financial fraud by assigning this function to one of the Commissioners, and c) adopt a new comprehensive anti-fraud strategy based on a detailed analysis of the risk of fraud. The Commission should also guarantee that EDES is used properly by the directorates-general and call on the Member States to identify fraudulent economic operators and the private individuals linked to them. The Commission should urge all Member States to make active use of the ARACHNE database. Regarding the establishment of the EPPO, it should reconsider the role and responsibilities of OLAF and propose to give OLAF a strategic and oversight role in combating fraud. The Commission accepted the ECA's recommendations fully or partially.

Thereat it was emphasized that since the preparation of the report the Commission had taken the initiative to revise the financial regulation on decentralized agencies and proposed expenditure programmes after 2020. It also updated its anti-fraud strategy (CAFS).

4. Problems With Member States Fighting Irregularities and Fraud in the Union Budget Spending: The Case of Poland

The European Commission protects the Union's financial interests in cooperation with the Member States. As the Commission emphasized many a time, almost 80% of the Union's budget is spent at the Member States' level and it is the Member States that are responsible for traditional own

resources in the Union's budget (Report COM(2018) 553, p. 9). Individual Member States undertake very different activities to fight irregularities and fraud in the Union budget expenditure.

Actions undertaken by the Commission in cooperation with the Member States in accordance with Article 325(f) of the Treaty on the Functioning of the EU are described in annual reports submitted to the European Parliament and the Council by the Commission. Regardless of the reports on protecting the EU's financial interests produced by the Commission, the European Anti-Fraud Office (OLAF), functioning in the Commission's structures, also draws up annual reports on its own actions (Chocieł, 2018).

In analysing data published by the Commission in annual reports, what should be kept in mind is the ECA's observations in this respect. In the special report of 2019 (ECA, Special Report No 01/2019), the ECA points out that in spite of the Commission's guidelines on reporting irregularities, individual Member States manage reporting in different ways and information entered into the fraud investigation system is often incomplete. In the ECA's opinion, this primarily results from differing interpretations of "suspected fraud" and "primary administrative or judicial finding", which terms are significant for determining precisely when an irregularity must be classified as suspected fraud.

The Commission's initiatives to create a system of reporting irregularities and fraud found in the Union budget spending in the financial perspective 2014–2020, mentioned in the ECA's report, include above all the adoption in 2015 of four delegated regulations and four implementing regulations on the reporting of financial irregularities in spending the Union's funds in the perspective 2014–2020 (Commission Delegated Regulation 2015/1970, Commission Delegated Regulation 2015/1971, Commission Delegated Regulation 2015/1972, Commission Delegated Regulation 2015/1973, Commission Implementing Regulation 2015/1974, Commission Implementing Regulation 2015/1975, Commission Implementing Regulation 2015/1976, Commission Implementing Regulation 2015/1977).

In the case of Poland, the legal framework for reporting irregularities in particular areas is defined by the guiding principles issued by particular ministries (Krzykowski, 2016, p. 42). In the area of cohesion policy, the guidelines are issued by the Minister of Investment and Development (PL: *Minister Inwestycji i Rozwoju*) and concern the correction and recovery of irregular expenditure and the reporting of irregularities in 2014–2020 cohesion policy operational programmes (Guidelines of the Minister of Investment and Development). How financial fraud is handled is set out in the documents elaborated by particular Managing Authorities for individual operational programmes. In the area of cohesion policy, general rules of reporting irregularities are described in chapter 14 of the guidelines on the correction and recovery of irregular expenditure and the reporting of irregularities in the context of 2014–2020 cohesion policy operational

programmes. As the guidelines define, the Member States are obliged to inform the EC about irregularities that were found in a few cases:

- an irregularity was the subject of the primary administrative or judicial finding and the contribution from the cohesion policy funds concerning that irregularity exceeds 10 000 euros,
- an irregularity may have repercussions transcending the borders of Poland, regardless of its amount,
- if the Commission submits a written request for information regarding an irregularity or a group of irregularities.

In Poland, the Government Plenipotentiary for Combating Fraud Against the Republic of Poland or the European Union (Regulation of the Council of Ministers of July 1, 2003) is responsible for reporting irregularities to the European Commission. The Head of the National Tax Administration (PL: *Szef Krajowej Administracji Skarbowej*) performs this function.

The European Commission in its annual reports on combating fraud to the detriment of the European Union's interests presents numbers and estimated amounts of irregularities reported by the Member States in the division into fraud and other irregularities that are non-fraudulent. The percentage share of irregularities and fraud reported by Poland as compared to all the irregularities and fraud reported by the other Member States in individual years is shown in the following figures.

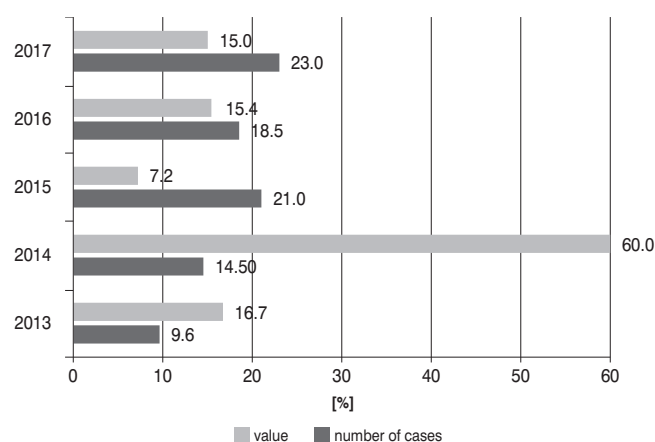


Fig. 1. Contribution of fraud reported by Poland to all reported fraud. Source: Own elaboration on the basis of annual reports of the Commission.

As Figure 1 shows, the quantity of fraud cases reported to the European Commission by Poland in recent years amounted to more than 10% of all fraud reported by individual Member States. The lowest quantitative share in the analysed period was in 2013 (9.6%) and the highest one in 2017,

when the quantity of fraud cases reported by Poland was almost 1/4 of all reported fraud (23%). It is worth remarking that the value of fraud reported by Poland in recent years fluctuates around 15% of all the irregularities reported as fraud. The exception here is year 2015, when the share of fraud reported by Poland in all reported fraud was less than 8%, and year 2014, when the share was over 60%.

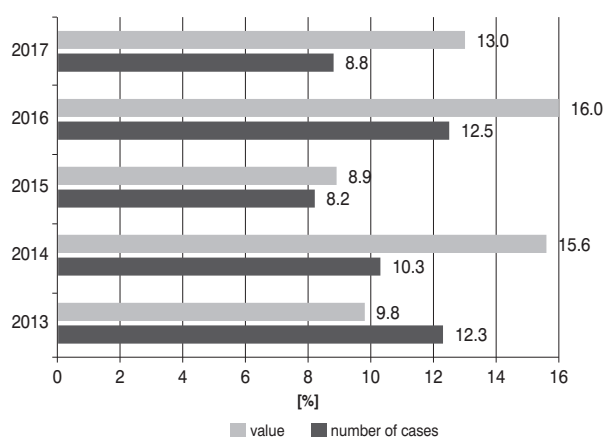


Fig. 2. Contribution of irregularities and fraud reported by Poland to all reported irregularities and fraud. Source: Own elaboration on the basis of annual reports of the Commission.

Figure 2 describes quantities and values of irregularities and fraud cases reported by Poland in relation to irregularities and fraud reported by all Member States. In the period 2013–2017, the number of reported irregularities and fraud cases was over 10% of reported irregularities and fraud (from 8.2% in 2015 to 12.5% in 2016). The average share of reported values in relation to the values of all reported irregularities and fraud in 2013–2017 was more than 12%. The lowest share can be observed in 2015 (8.2%) and the highest one in 2016 (16%).

The number of irregularities other than fraud reported by Poland in 2013–2017 was less than 10% of all irregularities (other than fraud). The lowest value was observed in 2015 (7.4%) and the highest one in 2013 (12.6%). The average value of reported irregularities is at a similar level, slightly over 10% (the lowest share was noted in 2014 and it was 7% and the highest one in 2016 – 16%).

In comparing the lists of irregularities and fraud cases reported by Poland to the reports made by other Member States, we can hypothesize that Poland has undeniable achievements in the area of detecting irregularities and fraud and reporting them to the European Commission. Already in the annual report from the Commission to the European Parliament and

the Council on fighting financial fraud in 2014, Poland was mentioned as one of the countries that had reported the greatest number of irregularities connected with financial fraud, along with Hungary, Romania, Germany and Italy (Commission Report COM(2015) 386, p. 23). Also as far as the reported financial amounts of irregularities are concerned, Poland was one of the countries that had reported the greatest amounts of irregularities, along with the Czech Republic, Hungary, Romania and Greece. Irregularities reported in the years 2013 and 2014 as financial fraud by Poland, Hungary, Romania and Italy were almost 71% of the general number of reported financial fraud cases. In analysing data published by the Commission in consecutive years, we can claim that the share of Poland in detected and reported irregularities and fraud was significant in the scale of the whole Union. Crucially, the forms of fraud reported by Poland were not, in most cases, the result of OLAF's investigations but followed from investigations conducted by national authorities. As the Commission stated in its report for 2014, administrative checks carried out by the Member States were the most effective in detecting financial fraud. The checks carried out by the EU authorities (especially OLAF) were mentioned as second most effective.

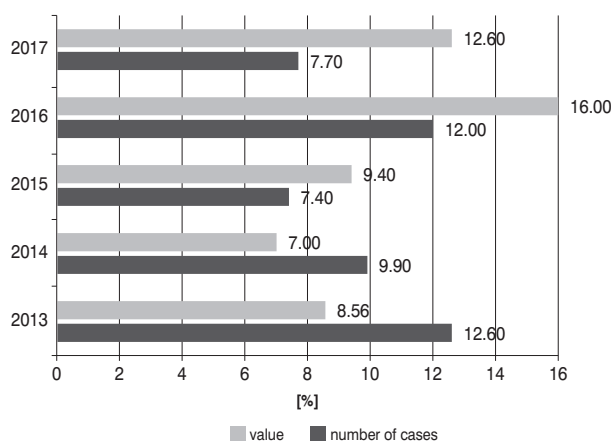


Fig. 3. Contribution of irregularities reported by Poland (other than fraud) to all reported irregularities (not connected with fraud). Source: Own elaboration on the basis of annual reports of the Commission.

Given the above information, which evidences Poland's relatively good situation (compared with other Member States) as regards combating irregularities and fraud in spending the EU money, the intervention of the Polish Government in the European Commission concerning a greater number of checks of the EU budget spending that have been undertaken lately in Poland by the Commission and the ECA seems to be completely

inexplicable (Dziennik Gazeta Prawna, 2019, p. A8). In view of the future relations as regards this substantial subject, this situation requires special attention and explanation. So far, it is the matter that remains beyond control and scientific evaluation.

Poland is one of five countries that have decided not to accede to the structures of the EPPO created on the basis of enhanced cooperation. According to Poland, the main reason for this is above all the competence of the new institution. Among the circumstances that determined such a decision, Poland indicated a few reasons.

First of all, Poland, from the beginning of negotiations concerning the establishment of the EPPO, did not agree with the solutions of prosecuting VAT-related offences otherwise than within the exclusive competence of the Member States. Poland assumed that VAT income is primarily state budget revenue and constitutes the Union budget revenues only to a small extent and indirectly.

Secondly, Poland also questioned the jurisdiction of the EPPO in a situation in which damage caused to the EU budget would be slight in proportion to the damage suffered by the national budget.

Thirdly, Poland disputed the power of prosecuting offences defined as 'inextricably linked' to offences affecting the EU's financial interests. So widely and unclearly defined a scope of power was recognized as too risky as far as interference in the powers of the Member States was concerned.

The next doubt voiced by Poland was the jurisdiction of the Court of Justice in the case of inquiries held by the EPPO. Due to the cross-border nature of the proceedings conducted by the European Prosecutor, controlling its proceedings by a supranational judicial authority was an important issue and this role, Poland believed, should be performed by the Court of Justice.

Finally, Poland also objected to the case management system involving, on the one hand, the development of expensive and complex computer systems and, on the other, the imposition on the Member States of many bureaucratic obligations resulting from long and complicated decision-making procedures. The very EPPO structure assuming the division into European Prosecutors supervising European Delegated Prosecutors as well as Permanent Chambers as part of the College of European Prosecutors aroused doubts concerning the effectiveness of the functioning in practice (Reply to question no. 6373)

The objections expressed by Poland as to the special report of the ECA seem to be justified. The Commission in its reports for the European Parliament and the Council on combating fraud has paid attention to discrepancies in the reporting by individual Member States. The European Parliament called on the Commission to establish a single interconnected IT system of data transfer (Parliament resolution of 16 May 2017). The data published by the Commission until the end of 2018 does not show that the situation

has improved. Doubts voiced by Poland as to the reporting procedures or long decision-making processes are not baseless taking into consideration that the resolution of the European Parliament on the Commission report for 2015 was published in the Official Journal only in August 2018. There is no doubt that the long and bureaucratic decision-making procedure does not support the effectiveness of conducted investigations. Also the investigations currently conducted by OLAF are slow and, in spite of the fact that they are often so long, they do not provide evidence which is sufficient to recover the funds indicated in the recommendations. In this context, Poland's doubts concerning the speed and effectiveness of the cases connected with anticipated organizational structure that are conducted by the European Prosecutor are justified. The ECA's opinion in its special report of 2019 (paragraph 111) is worth quoting here: 'using administrative procedures to recover unduly paid EU money is still more efficient and less costly than recovering these funds through criminal proceedings by means of asset freezing and confiscation. A recent Europol survey on criminal asset recovery within the European Union has revealed that the amount of money currently being recovered in the EU is only a small proportion of estimated criminal proceeds'.

Referring to the objections expressed by Poland as to the establishment of and participation in the EPPO, two aspects of the problem should be noticed. On the one hand, Poland's remarks are substantially justified. Polish achievements in fighting financial fraud as compared to other Member States are undoubtedly noticeable and significant. Positive experiences of cooperation both with OLAF and with other countries within the Eurojust make it possible to claim, in the short-term perspective, that the existing formula of combating fraud to the detriment of the Union is effective and notably beneficial. But on the other hand, the fact that Poland chose not to join the EPPO should be considered in political terms too. Its isolation from EU-wide tendencies in cooperation and exchange of experiences in a long-term perspective places Poland beyond the main area of the European policy and deprives it of the possibility of influencing the shape of future cooperation. In this context, it should be stressed that Poland's decision not to participate in the establishment of the EPPO on the basis of enhanced cooperation does not prevent it from joining the EPPO at a later date. One can only express hope that in the process of forming the EPPO the objections raised by Poland will influence the evolution of the rules of the EPPO functioning and Poland will accede to that structure soon.

5. Conclusions

From the deliberations presented above, it appears that the European Union has recently substantially modified the regulations on fighting irregularities and fraud in the EU budget expenditure. Such changes are

aimed at increasing cooperation with the Member States. In the light of the ECA's special report of 2019, the Commission should undertake further actions in this area. The Commission's replies to the irregularities found by the ECA seem to indicate an appropriate line of action. The overall updates of anti-fraud strategies prepared by the Commission and its works on adapting OLAF to the legal reality changed by the establishment of the EPPO should be assessed positively. However, real actions to streamline and unify irregularity and fraud reporting systems applicable in the Member States seem to be crucial. For many years, in spite of the violations in this respect, the Commission has not managed to solve this problem. One should hope that the report of the ECA will make the Commission undertake real actions rather than only repeatedly promise to do so. And as far as the actions undertaken by Poland are concerned, in appreciating its existing contribution to fighting irregularities and fraud affecting the EU, what should be called for is reconsidering the possibility of its joining the EPPO, especially taking into account the fact that cross-border offences are posing an increasing threat to the EU's financial interests as well as to the national security. It is crucial for the particular Member States to establish reasonable cooperation with the authorities of the Union in the area discussed in this paper. The boundaries of cooperation will be meaningful – whether one likes it or not – also in establishing the rules of the future financial perspective 2021–2027.

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