



**EuroHPC JOINT UNDERTAKING**  
**DECISION OF THE GOVERNING BOARD OF THE EuroHPC JOINT**  
**UNDERTAKING No 38/2023**  
**Adopting the EuroHPC JU Anti-Fraud Strategy 2023-2025**

THE GOVERNING BOARD OF THE EUROHPC JOINT UNDERTAKING,

Having regard to Council Regulation (EU) 2021/1173 of 13 July 2021 on establishing the European High Performance Computing Joint Undertaking and repealing Regulation (EU) 2018/1488<sup>1</sup>, (hereinafter, “the Regulation”), in particular Article 28 thereof,

Having regard to the Statutes of the European High Performance Computing Joint Undertaking annexed to the Regulation (thereinafter "Statutes"), in particular to Article 7(3)(q) thereof,

Having regard to Decision of the Governing Board of the EuroHPC Joint Undertaking No 3/2020, approving the Financial Rules of the EuroHPC Joint Undertaking<sup>2</sup>, in particular Articles 14(2)(d), 19(1), 23(1), 24(2), 26(2), 33(4)(e), 40 and 58 thereof,

WHEREAS

- (1) The EuroHPC JU needs to implement appropriate controls and procedures to combat fraud in accordance with the applicable rules and the Anti-Fraud Strategies applied by the Commission and by the Common Research Family;
- (2) The EuroHPC should align its Anti-Fraud Strategy with the ones of the other entities of the Research Family;
- (3) The Anti-Fraud Strategy 2023-2025 shall be adopted by the Governing Board,
- (4) During the 34<sup>th</sup> Governing Board meeting, the Governing Board was informed about the Anti-fraud Strategy and agreed to launch the process of GB decision adoption in a written procedure. As a consequence, the Governing Board

HAS ADOPTED THIS DECISION:

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<sup>1</sup> *OJ L 256, 19.7.2021, p. 3–51*

<sup>2</sup> Readopted by Decision of the Governing Board of the EuroHPC Joint Undertaking No 17/2021, approving the re-adoption of Governing Board Decisions adopted under the framework of Regulation (EU) 2018/1488 and its updated Rules of Procedure in the view of Regulation (EU) 2021/1173.

*Article 1*

The EuroHPC Joint Undertaking Anti-Fraud Strategy 2023-2025 annexed to this Decision is adopted.

*Article 2*

This Decision shall enter into force on the date of its adoption.

Done at Luxembourg, on 27 October 2023

For the Governing Board

[signed]

Rafal Duczmal

The Chair

**Annex :** EuroHPC Joint Undertaking Anti-Fraud Strategy 2023-2025.



# EuroHPC Joint Undertaking

## Anti-Fraud Strategy

### 2023-2025

This document provides practical guidance to help staff fight against fraud and other illegal activities affecting the Union's financial interests, with a view to strengthening protection against criminal offences which affect those financial interests, in line with the *acquis* of the Union in this field.

# STRATEGY

<b>Document title</b>	Anti-Fraud Strategy 2023-2025
<b>Document Owner</b>	Internal Control and Audit Officer

## References

<b>Date</b>	<b>Document</b>
18/12/1995	Council Regulation (EC, EURATOM) No 2988/95 on the protection of the European Communities financial interests
19/07/2012	Joint Statement of the European Parliament, the Council of the EU and the European Commission on decentralised agencies - Common Approach
25/11/2013	OLAF Methodology and guidance for anti-fraud strategies for EU decentralised agencies – Ares(2013)3560341
07/06/2016	Consolidated version of the Treaty on the European Union and the Treaty on the Functioning of the European Union
19/04/2017	Communication to the Commission from Commissioner Oettinger on the Revision of the Internal Control Framework, C(2017)2327
28/07/2017	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
18/07/2018	Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union
30/11/2018	Internal Control Framework of the Commission, Implementation Guide "2018 Edition", Version updated in November 2018
20/02/2020	Decision of the Governing Board of the EuroHPC JU No 3/2020 Approving the Financial Rules of the EuroHPC JU
17/06/2020	Decision of the Governing Board of the EuroHPC JU No 13/2020 on the EuroHPC JU Internal Control Framework
17/06/2020	Decision of the Governing Board of the EuroHPC JU No 14/2020 Concerning the terms and conditions for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Union's interests
17/06/2020	Decision of the Governing Board of the EuroHPC JU No 15/2020 on the accession of the European High Performance Computing Joint Undertaking (EuroHPC JU) to the Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council and the

	Commission concerning internal investigations by the European Anti-Fraud Office
06/04/2021	Decision of the Governing Board of the EuroHPC JU No 07/2021 Adopting the EuroHPC JU Anti-Fraud Strategy
15/07/2021	OLAF Methodology and guidance for services' anti-fraud strategies – Ares(2021)4589215
30/09/2021	Decision of the Governing Board of the EuroHPC JU No 17/2021 Approving the re-adoption of Governing Board Decisions adopted under the framework of Regulation (EU) 2018/1488 and its updated Rules of Procedure in the view of Regulation (EU) 2021/1173

## Purpose

The EuroHPC Joint Undertaking Anti-Fraud Strategy 2023 – 2025 provides practical guidance to staff to fight against fraud in EuroHPC JU. This Strategy presents a roadmap for staff to help them implement effective and efficient anti-fraud strategy within the JU. It also aims to raise awareness of anti-fraud principles, the methodology and the process cycle used to help detect fraud. It is based on the *acquis* of the EU, OLAF recommended methodologies and guidance and the ‘Common Anti-Fraud Strategy in the Research and Innovation Family’.

## Scope

It applies to all EuroHPC JU activities.

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# 1. Background

Fraud that affects the EU budget - both revenue and expenditure – causes EU funds to be diverted from their legitimate purposes, reduces the impact of EU actions and undermines the public trust in EU policies. EU citizens and taxpayers need guarantees that their contributions to the EU budget are spent in a sound and efficient manner and are protected from fraud.

## 1.1. Overall context

Under Articles 310, 317 and 325 of the Treaty on the Functioning of the European Union (TFEU), the EU institutions implementing the EU budget shall comply with sound financial management principles and shall counter fraud and any other illegal activities affecting the financial interests of the Union. Accordingly, under Article 36 of the EU Financial Regulation (FR)<sup>3</sup>, EU institutions implement the EU budget in compliance with sound financial management principles applying effective and efficient internal control, which includes preventing, detecting, correcting<sup>4</sup> and following-up on fraud and other irregularities. Article 74(2) of the FR states the responsibility of the authorising officers for internal control and risk assessment.

Over time, the EU anti-fraud legal framework has developed and has included several new elements. The European Anti-Fraud Office (OLAF)<sup>5</sup> was established in 1999 with the mandate to act as the leading Commission Service for developing effective EU anti-fraud policies. The European Commission's Anti-Fraud Strategy (CAFS) was first adopted in June 2011<sup>6</sup>. The current CAFS was amended in 2019 and focuses on protecting the EU's financial interests from fraud, corruption, and other intentional irregularities and on the risk of serious wrongdoing inside the EU's institutions and bodies. Every year, OLAF prepares the Annual Report on the Protection of the European Union's financial interests (PIF report).

The most recent developments in the EU law and policy on anti-fraud were: the establishment of the European Public Prosecutor's Office (EPPO)<sup>7</sup>, with the responsibility for investigating, prosecuting and bringing to judgment crimes against the financial interests of the EU, including several types of fraud; the adoption of the 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

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<sup>3</sup> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

<sup>4</sup> Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

<sup>5</sup> OLAF was set up as an investigative body fighting fraud, corruption, and other illegal activities detrimental to the EU's financial interests as well as serious misconduct within the European institutions. For more see: Decision 1999/352/EC, ECSC, Euratom of 28 April 1999 establishing the European Anti-Fraud Office (OLAF). OLAF's competences are ruled by Regulation (EU, Euratom) No 883/2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 and Council Regulation (Euratom) No 1074/1999.

<sup>6</sup> COM(2011) 376 final of 24/06/2011, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee of the Regions and the Court of Auditors on the Commission Anti-Fraud Strategy.

<sup>7</sup> Council Regulation (EU) 2017/1939 of 12 October 2017, implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office.



interests by means of criminal law (PIF Directive) which defines the crimes that are considered crimes affecting the EU budget.

In 2019, the European Court of Auditors (ECA) published a special report on ‘Fighting fraud in EU spending: action needed’<sup>8</sup>.

With regard to decentralised agencies and other autonomous bodies, the Commission has developed the ‘Common Approach on EU decentralised agencies’ that requires agencies to actively prevent fraud and to better communicate on the measures in place<sup>9</sup>.

## 1.2. EuroHPC JU

The EuroHPC JU is a legal and funding entity, created in 2018 and recently governed by means of the Council Regulation (EU) 2021/1173<sup>10</sup>. It is located in Luxembourg.

The EuroHPC JU allows the European Union and the EuroHPC JU participating countries to coordinate their efforts and pool their resources to make Europe a world leader in supercomputing. This will boost Europe's scientific excellence and industrial strength, support the digital transformation of its economy while ensuring its technological sovereignty.

The EuroHPC JU mission is to:

- develop, deploy, extend and maintain in the EU a world-leading federated, secure and hyper-connected supercomputing, quantum computing, service and data infrastructure ecosystem;
- support the development and uptake of demand-oriented and user-driven innovative and competitive supercomputing system based on a supply chain that will ensure components, technologies and knowledge limiting the risk of disruptions and the development of a wide range of applications optimised for these systems;
- widen the use of that supercomputing infrastructure to a large number of public and private users and support the development of key HPC skills for European science and industry.

The EuroHPC JU is composed of public and private members. Public members are:

- the European Union (represented by the Commission),
- Member States and Associated Countries that have chosen to become members of the Joint Undertaking: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Latvia, Lithuania, Luxembourg, Malta, Montenegro, the Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden and Turkey.

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<sup>8</sup> European Court of Auditors Special Report No 01/2019 ‘Fighting fraud in EU spending: action needed’.

<sup>9</sup> Joint Statement of the European Parliament, the Council of the EU and the European Commission on decentralised agencies - Common Approach – 19 July 2012.

<sup>10</sup> Council Regulation (EU) 2021/1173 of 13 July 2021 on establishing the European High Performance Computing Joint Undertaking and repealing Regulation (EU) 2018/1488.

Private members of the JU are: the European Technology Platform for High Performance Computing (ETP4HPC), the Big Data Value Association (BDVA) and the European Quantum Industry Consortium (QuIC).

The EuroHPC JU is jointly funded by its members with a budget of around EUR 7 billion for the period 2021-2027.

The EU funding comes from the current EU long-term budget, the Multiannual Financial Framework (MFF 2021-2027) with a contribution of EUR 3 billion, distributed as follows:

- EUR 1,9 billion from the Digital European Programme (DEP) to support the acquisition, deployment, upgrading and operation of the infrastructures, the federation of supercomputing services, and the widening of HPC usage and skills;
- EUR 900 million from Horizon Europe (HE) to support research and innovation activities for developing a world-class, competitive and innovative supercomputing ecosystem across Europe;
- EUR 200 million from Connecting Europe Facility-2 (CEF-2) to improve the interconnection of HPC, quantum computing, and data resources, as well as the interconnection with the Union's common European data spaces and secure cloud infrastructures.

The EU contribution is matched by a similar amount from the participating countries. Additionally, private members are contributing an amount of EUR 900 million.

The Joint Undertaking provides financial support in the form of procurement or research and innovation grants to participants following competitive calls.

Regarding the internal control system, the EuroHPC JU applies the policy established by the Commission which are known as the Internal control principles<sup>11</sup>. EuroHPC JU has adopted the Internal control framework aligned with the Commission policy in 2020<sup>12</sup>.

EuroHPC JU has also decided to adopt its Common Anti-Fraud Strategy in line with the Research and Innovation Family in 2021 and is revising it, with the present document<sup>13</sup>.

This Strategy will be valid for three years and will be updated in 2026 or whenever it is deemed necessary. It is based on:

- the Financial Rules of EuroHPC JU<sup>14</sup>;
- the Decision of the Governing Board of the EuroHPC JU No 14 of 17/06/2020 concerning the prevention of fraud, corruption and any other illegal activity which would be detrimental to the Union's interests;

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<sup>11</sup> Communication on the Revision of the Internal Control Framework, C(2017)2327.

<sup>12</sup> Decision of the Governing Board of the EuroHPC JU No 13/2020 on the EuroHPC JU Internal Control Framework.

<sup>13</sup> Decision of the Governing Board of the EuroHPC JU No 07/2021 Adopting the EuroHPC JU Anti-Fraud Strategy.

<sup>14</sup> Decision of the Governing Board of the EuroHPC JU No 3/2020 Approving the Financial Rules of the EuroHPC JU.

- and Decision of the Governing Board of the EuroHPC JU No 15 of 17/06/2020 concerning the internal investigations by the European Anti-Fraud Office (OLAF).

## 2. Introduction

This Strategy is designed following three main stages, as indicated by the OLAF methodology for EU decentralised agencies<sup>15</sup>. In the drafting of this strategy, the following activities were carried out:

- A diagnosis of the state of play concerning the management of risks in EuroHPC JU and screening of the measures already in place to handle fraud;
- The setting up of objectives aiming at mitigating weaknesses;
- The development of related indicators to monitor the achievement of objectives.

The Strategy takes into account the priorities set by the Commission within the framework of the Common Approach on EU decentralised agencies, namely:

- Ensuring proper handling of the conflicts of interests,
- Developing anti-fraud activities especially through prevention, detection, awareness raising and closer cooperation with OLAF.

Ethics and transparency are key issues in the EU institutions and bodies. EuroHPC JU commits to ensuring that these principles are properly applied.

The main rules and anti-fraud measures recommended and/or linked to the policy of the partner DG(s) are also duly addressed in this strategy, with particular regard to the Common Anti-Fraud Strategy in the Research and Innovation Family (see paragraph 5.1).

### 2.1. Principles

The following guiding principles of the Strategy serve as key elements of the anti-fraud culture and guide the actions of EuroHPC JU:

- Zero tolerance for fraud
- Fight against fraud as an integral part of internal control
- Cost-effectiveness of controls and corrective actions
- Professional integrity and competence of staff
- Transparency on how EU funds are used
- Fraud prevention, notably fraud-proofing of spending programmes
- Effective investigation capacity and timely exchange of information
- Duty to report suspicions of fraud

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<sup>15</sup> Methodology and guidance for anti-fraud strategies for EU decentralised agencies – Ares(2013)3560341.

- Protection of the whistle blowers from any undue pressure and harassment
- Swift correction (including recovery of defrauded funds and administrative sanctions)
- Good cooperation between internal and external players and with the departments of all EU institutions and bodies concerned
- Effective internal communication on the fight against fraud

## 2.2. Terms and definition

The definition of the term ‘fraud’ in the context of the European Union is provided in Directive (EU) 2017/1371. The following definition shall be regarded as fraud affecting the Union's financial interests<sup>16</sup>:

(a) in respect of non-procurement-related expenditure, any act or omission relating to:

- the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds or assets from the Union budget or budgets managed by the Union, or on its behalf;
- non-disclosure of information in violation of a specific obligation, with the same effect; or
- the misapplication of such funds or assets for purposes other than those for which they were originally granted;

(b) in respect of procurement-related expenditure, at least when committed in order to make an unlawful gain for the perpetrator or another by causing a loss to the Union's financial interests, any act or omission relating to:

- the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds or assets from the Union budget or budgets managed by the Union, or on its behalf;
- non-disclosure of information in violation of a specific obligation, with the same effect; or
- the misapplication of such funds or assets for purposes other than those for which they were originally granted, which damages the Union's financial interests;

(c) in respect of revenue other than revenue arising from VAT own resources referred to in point (d), any act or omission relating to:

- the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the illegal diminution of the resources of the Union budget or budgets managed by the Union, or on its behalf;

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<sup>16</sup> The ‘Union's financial interests’ means all revenues, expenditure and assets covered by, acquired through, or due to the budgets of the EU institutions, agencies and other autonomous bodies established pursuant to the Treaties or budgets directly or indirectly managed and monitored by them.

- non-disclosure of information in violation of a specific obligation, with the same effect; or
- misapplication of a legally obtained benefit, with the same effect;

(d) in respect of revenue arising from VAT own resources, any act or omission committed in cross-border fraudulent schemes in relation to:

- the use or presentation of false, incorrect or incomplete VAT-related statements or documents, which has as an effect the diminution of the resources of the Union budget;
- non-disclosure of VAT-related information in violation of a specific obligation, with the same effect; or
- the presentation of correct VAT-related statements for the purposes of fraudulently disguising the non-payment or wrongful creation of rights to VAT refunds.

The Directive 2017/1371 also defines other types of criminal offences that, similarly to fraud, affect (damage) the Union's financial interests:

- Passive corruption means the action of a public official who, directly or through an intermediary, requests or receives advantages of any kind, for himself or for a third party, or accepts a promise of such an advantage, to act or to refrain from acting in accordance with his duty or in the exercise of his functions in a way which damages or is likely to damage the Union's financial interests;
- Active corruption means the action of a person who promises, offers or gives, directly or through an intermediary, an advantage of any kind to a public official for himself or for a third party for him to act or to refrain from acting in accordance with his duty or in the exercise of his functions in a way which damages or is likely to damage the Union's financial interests;
- Misappropriation means the action of a public official who is directly or indirectly entrusted with the management of funds or assets to commit or disburse funds or appropriate or use assets contrary to the purpose for which they were intended in any way which damages the Union's financial interests.

In addition, the Council regulation (EC, EURATOM) No 2988/1995<sup>17</sup> defines the meaning of 'Irregularity' as 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.

### 2.2.1. What is fraud in practice?

Fraud is an intentional, deceptive, illegal act or omission that has or would have the effect of financial damaging. It often involves a materially false statement that the perpetrator uses to influence the defrauded person to take or refrain from taking a certain action with regards to a

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<sup>17</sup> Council Regulation (EC, EURATOM) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests.

financial transaction. The risk of fraud, threatening the achievement of EuroHPC JU's objectives and possibly entailing a considerable financial and reputational impact, must not be underestimated.

The elements behind the perpetration of fraud are often summarised as the "fraud triangle". Three elements must coincide for fraud to occur: (i) **'pressure'** as the motivation; (ii) **'rationalisation'** as a self-justifying attitude; and (iii) perceived **'opportunity'**.

The traditional fraud triangle has recently been developed into a slightly more complex "new fraud triangle", which further differentiates the elements of pressure/motivation and rationalisation/self-justification as follows:

- **Pressure** or motivation comprises the aspects of money, ideology, coercion and ego:
  - ideological motivation is that which considers participation in a fraud act as a means to achieve some perceived greater good;
  - coercion occurs when individuals may be unwillingly pulled into a fraud scheme, but those individuals can turn into whistle-blowers;
  - ego may provide a motive for fraud where the offence serves to protect the offender's reputation or position of power.
- **Rationalisation** or self-justification reflects the potential offender's personal belief system and his/her standards of personal integrity. From a practical point of view, observing a person's commitment to ethical decision-making can help in assessing integrity and thus an individual's likelihood to commit fraud.
- **Opportunity**: Even if a person has a motive, an opportunity must be given. Slack internal control systems may give rise to an opportunity (the presumed likelihood of the fraud not being detected is a crucial consideration for the fraudster). Examples of weaknesses in the internal control systems are inadequacies related to:
  - supervision and review;
  - segregation of duties;
  - management approval;
  - system controls.

Fraud may also occur, if controls are not applied or if persons in positions of authority create opportunities to override existing controls.

The new fraud triangle also adds the fraudster's capabilities to the equation.



### 2.2.2. What is an irregularity in practice?

An irregularity is an act which does not comply with EU rules and which has a potentially negative impact on EU financial interests, but which may be the result of genuine errors committed both by beneficiaries claiming funds and by the authorities responsible for making payments. The irregularity is defined in Article 1 of Council Regulation 2988/95 (see paragraph 2.2)

If an irregularity is committed deliberately, however, it is fraud. **‘Intentional deceit distinguishes fraud from the more general issue of ‘irregularity’.**

### 2.2.3. What are red flags?

Red flags are warning signals or indicators pointing to possible irregularities, fraud or corruption.

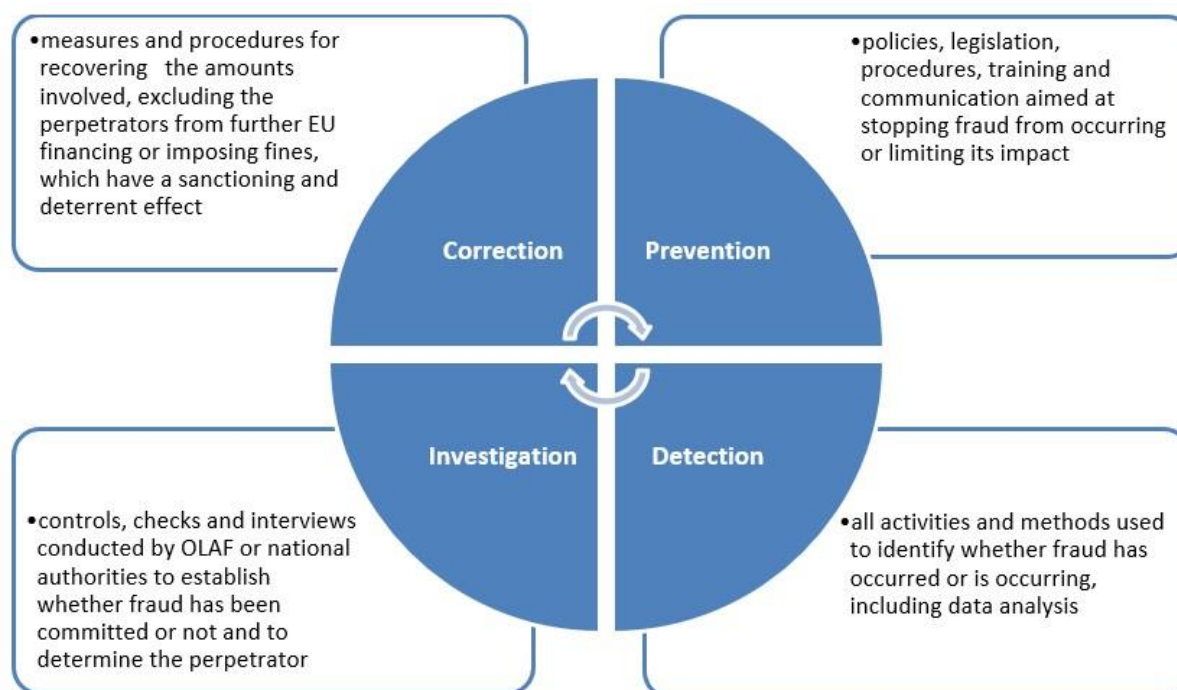
Red flags have a particular nature from the perspective of the anti-fraud cycle: they are linked both to the prevention and to the detection part of the cycle.

The presence of a red flag, as such, does not mean that fraud exists. It indicates, especially in cases where more than one red flag regarding the same operation, project, transaction or beneficiary is identified, that staff and managers should look further into a situation and carry out additional checks. The authorising officer responsible has to be aware of the presence of such indicators so that (s)he can take further action, in particular suspending payments, launching an audit or submitting the case to OLAF.

### 3. Strategic Objectives, Scope and Indicators

#### 3.1. The anti-fraud cycle

The Strategy defines a number of objectives (see paragraph 3.2). Objectives are identified to cover all stages of the anti-fraud cycle as it had been designed by the Commission.



#### 3.2. Strategy Anti-Fraud objectives

The aim of EuroHPC JU Anti-Fraud Strategy for 2023-2025 is to set realistic and attainable objectives, aligned with the maturity of the entity's internal control, risk management and anti-fraud culture. Hence, **the main objective is to develop, disseminate and implement a comprehensive and integrated process encompassing the main stages of the anti-fraud cycle**<sup>18</sup>, taking in due account the principles of cost-effectiveness and proportionality.

In the pursuit of the main objective, the following specific objectives are identified:

- Keeping the EuroHPC JU's internal legal framework related to anti-fraud policy up to date (prevention stage),
- Develop an anti-fraud culture throughout the entity (prevention stage),
- Define roles and responsibilities in the management of anti-fraud process (prevention stage),
- Anchor the fraud-risks in the general risk assessment process (prevention stage),

<sup>18</sup> For more details on the anti-fraud cycle, see the Commission Anti-Fraud Website <https://myintracomm.ec.europa.eu/serv/en/fraud-prevention/Pages/FraudPrevention.aspx>



- Set up internal procedures for the purpose of fraud prevention, aligned with the EU's programmes and legal framework (prevention stage),
- Tighten precautions against conflicts of interest (prevention stage),
- Prevent the misuse of internal information/data (prevention stage),
- Build capacity to tackle frauds (prevention and detection stage),
- Ensure high level of reactivity towards OLAF/EPPO (investigation stage),
- Ensure efficient and effective corrective actions, such as sanctions and recovery of funds (correction stage).

These objectives will be pursued by means of particular measures and actions listed in the Anti-Fraud Strategy Action Plan (see Annex 3).

### 3.3. Scope

Although the primary focus of this Anti-Fraud Strategy and its Action Plan is on the fraud in its narrower sense, it covers, to a reasonable extent, also other types of wrongdoings, as defined within the Commission's Anti-Fraud Framework, including:

- Other criminal offences affecting the Union's interests,
- Irregularities,
- misconduct or breaches of professional obligations.

The Strategy scope covers:

- all stages of the anti-fraud cycle,
- internal fraud involving the EuroHPC JU's staff or members of its Governing Board and advisory boards,
- external fraud (by grant beneficiaries, tenderers, service providers),
- all appropriations managed by the EuroHPC JU.

The Strategy and its Action Plan are embedded with the EuroHPC JU's Internal control system.

### 3.4. Strategy Indicators

The performance indicators are key elements that show the progress made or the results reached towards the objectives set up in the strategy. They are used for reporting on the Anti-Fraud Strategy and help assess the impact of its overall implementation. The Anti-Fraud Strategy indicators are complemented by the Anti-Fraud Strategy action plan (Annex 3).

The following indicators are adopted to assess the Strategy implementation:

- Alignment of EuroHPC AFS with the EU acquis on anti-fraud
- Percentage of staff who have undergone anti-fraud or ethics training within six months from entry in service

- Alignment of JDs, tasks and objectives
- The annual Risk assessment exercise includes identification and assessment of fraud risks, selection and implementation of actions to manage fraud risks
- Procedure for fraud prevention and detection are formalised and in place
- Percentage of members of Governing Board, INFRAG and RIAG advisory boards who have timely signed the declaration of absence of conflict of interest (in the reporting year),
- Percentage of external experts who have timely signed the declaration of absence of conflict of interest (in the reporting year),
- Number of reported misconduct or breaches of professional obligations
- Time to submit information requested by OLAF,
- Percentage of amount recovered relative to the amount recommended by OLAF/EPPO
- Time to implement OLAF recommendations,
- Number of cases sent to OLAF for investigation (in the reporting year),

The Anti-Fraud Strategy indicators and their elements are deployed in Annex 4.

## 4. Roles and Responsibilities

### 4.1. Internal resources

*'In the event of any illegal activity, fraud or corruption which may harm the interests of the Union, of the EuroHPC JU or of its members, a member of staff or other servant, including national experts seconded to the EuroHPC JU, shall inform their immediate superior, the Executive Director or the Governing Board of the EuroHPC JU or, as far as the interests of the Union or of the EuroHPC JU are concerned, the OLAF or the European Public Prosecutor's Office (EPPO) directly'*<sup>19</sup>.

One of the EuroHPC JU Anti-Fraud Strategy specific objectives is to define roles and responsibilities for fraud prevention and detection. As for the EuroHPC JU's overall Internal Control Framework, the effective application of the Anti-Fraud Strategy is based on collective efforts of all staff. **All staff are concerned when facing a potential issue of fraud**<sup>20</sup>, however, some staff members are assigned with some specific roles and responsibilities with respect to prevent, detect and correct frauds and other illegal activities affecting the financial interests of the Union.

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<sup>19</sup> Decision of the Governing Board No 3/2020 Approving the Financial Rules of the EuroHPC Joint Undertaking – Article 24.

<sup>20</sup> Council Regulation No 31 (EEC), 11 (EAEC), laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community - Article 22a of the Staff Regulations.

#### 4.1.1. Governing Board

The Governing Board shall:

- Adopt the anti-fraud strategy of the Joint Undertaking in compliance with Joint Undertaking's Regulation and Statutes, the Financial Rules and other appropriate legal documents;
- Adopt the minimum internal control standards or principles, on the basis of the Internal Control Framework laid down by the Commission<sup>21</sup>;
- Assess and approve, as part of the Consolidated Annual Activity Report, outcomes of the anti-fraud policy implementation and the related indicators.

#### 4.1.2. Executive Director

The Executive Director (ED) is the legal representative and the authorising officer of EuroHPC JU and shall put in place the organisational structure and the internal control systems suited to the performance of his/her duties and in accordance with the rules adopted by the Governing Board.

With regard to the anti-fraud policy, the ED shall:

- Organise, direct and supervise the operations and the staff;
- Establish and ensure the functioning of an effective and efficient internal control system and report any significant change to it to the Governing Board<sup>22</sup>;
- Ensure that risk assessment and risk management are performed;
- Takes necessary measures to ensure the proper implementation of the Governing Board decisions;
- Sets the tone and acts by example towards the staff in questions related to fraud;
- Communicate anti-fraud topics to the Governing Board, as necessary;
- Inform the OLAF or the EPPO in case of presumed fraud or other financial irregularities;
- Inform the Commission without delay on cases of presumed fraud and other financial irregularities and of any ongoing or completed investigations by the EPPO and the OLAF<sup>23</sup>;
- If applicable, approves application of sanctions or other measures with regard to fraud or other criminal offences cases.

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<sup>21</sup> Decision of the Governing Board No 3/2020 – Article 20.

<sup>22</sup> Council Regulation (EU) 2021/1173 on establishing the European High Performance Computing Joint Undertaking and repealing Regulation (EU) 2018/1488 – Article 9.

<sup>23</sup> Decision of the Governing Board No 3/2020 – Article 40.

### 4.1.3. Management

Heads of Unit and Sector shall:

- Contribute to raising awareness on fraud among the staff in their sectors;
- Steer the designing of particular ex-ante and ex-post checks and controls aimed also at prevention/detection of fraud;
- Contribute to the risk assessment process, including the risks of fraud;
- The Head of Strategy and Governance contributes to the drafting of the Anti-Fraud Strategy and the related Action Plan;
- If applicable, suggest application of sanctions or other measures with regard to fraud and irregularity cases.

### 4.1.4. Accounting Officer

The Accounting Officer, in the event of illegal activity, fraud or corruption which may harm the interests of the EuroHPC JU or of its members, shall inform the authorities and bodies designated by the applicable legislation, in particular to the OLAF<sup>24</sup>.

### 4.1.5. Internal control and audit officer

The Internal Control and Audit Officer shall:

- Take primary responsibility for drafting of the EuroHPC JU Anti-Fraud Strategy and Action Plan.
- Steer the risk assessment process, including the risks of fraud.
- Advise on and participate in designing of particular ex-ante and ex-post checks and controls aimed also at prevention/detection of fraud.
- Perform regular reviews and follow-up of the JU's Anti-Fraud Action Plan.
- Advise on and organises trainings, information sessions and communicates relevant updates related to the anti-fraud policy to the staff.
- Participate in the Fraud and Irregularities in Research Committee (FAIR) meetings.

### 4.1.6. Legal Officer

The Legal Officer shall:

- Contribute to the drafting of the Anti-Fraud Strategy and the related Action Plan;
- Take part in the risk assessment process, including the risks of fraud;

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<sup>24</sup> Decision of the Governing Board No 3/2020 – Article 26.

- Provide advice from the legal perspective, if a suspicion of fraud occurs;
- Act as correspondent to OLAF and EPPO.
- Act as back-up for the Internal Control Officer concerning the participation in the FAIR Committee meetings.

In addition, other EuroHPC JU members might be involved in particular activities and measures regarding its anti-fraud policy, even if indirectly, such as for example the IT Officer in respect of fraud proofing of IT systems and tools applied in the JU.

EuroHPC JU staff utilises IT tools provided by the Commission which enable to the applicable extent to deploy measures contributing to the fight against fraud. This includes setting up access rights and financial circuits in ABAC in a way that allows for appropriate segregation of duties and transactions approval. Other checks that might serve in relation to potential fraud prevention and detection are embedded in the standardised workflows performed in Compass/SyGMa. EuroHPC JU also utilises the eGrants Data Warehouse (formerly called the Common Research Family Data Warehouse - CORDA) and the Framework Programmes' central repository of data, to be able to extract and subsequently analyse grant data based on reports and statistics made available by this portal. The Early Detection and Exclusion System (EDES) established to reinforce the protection of the Union's financial interests and to ensure sound financial management might also be used in case of necessity.

## 4.2. External resources and synergies

In addition to its own internal capacities, EuroHPC JU takes advantage of cooperation with external parties, as further detailed below.

### 4.2.1. FAIR Committee

EuroHPC JU participates in the FAIR Committee<sup>25</sup>, chaired by the Head of the Common Audit Service (CAS). FAIR is the main forum of the R&I family for matters of irregularity and fraud (in relation to grants) and serves as a network to exchange information, experience, and best practices.

### 4.2.2. External Auditors

Contracts with external auditors carrying out audits on the financial management of the EuroHPC JU shall provide for an obligation of the external auditor to inform the Executive Director or the Governing Board of any suspected illegal activity, fraud or corruption which may harm the interests of the Union, of the EuroHPC JU or of its members<sup>26</sup>.

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<sup>25</sup> The FAIR rules and procedures are available at [Mandate of the Fraud and Irregularities in Research Committee \(FAIR\).pdf](#)

<sup>26</sup> Decision of the Governing Board No 3/2020 – Article 24.

### 4.2.3. OLAF

EuroHPC JU has adopted the Interinstitutional Agreement of 25 May 1999 concerning internal investigations by the European Anti-fraud Office (OLAF)<sup>27</sup>, as stated in the Regulation establishing the EuroHPC JU<sup>28</sup>. Consequently, OLAF may carry out investigations, including on-the-spot checks and inspections, in accordance with the provisions and procedures laid down in Council Regulation (Euratom, EC) No 2185/96 and Regulation (EU, Euratom) No 883/2013 and with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union<sup>29</sup>.

### 4.2.4. EPPO

The European Public Prosecutor's Office (EPPO) is the independent and decentralised prosecution office of the European Union, with the competence to investigate, prosecute and bring to judgment crimes against the EU budget, such as fraud, corruption or serious cross-border VAT fraud. The Regulation establishing the European Public Prosecutor's Office under enhanced cooperation was adopted on 12 October 2017 and entered into force on 20 November 2017. At this stage, there are 22 participating EU countries. Denmark, Ireland, Hungary, Poland and Sweden do not participate in the EPPO.

EPPO was established because:

- existing EU-bodies such as Eurojust, Europol and OLAF lack the necessary powers to carry out criminal investigations and prosecutions;
- national authorities could investigate and prosecute fraud against the EU budget but their powers stopped at national borders.

### 4.2.5. Directorate-General for Research and Innovation (DG RTD)

The CAS of the Common Implementation Centre (CIC) in DG RTD is responsible for the Common R&I Family Anti-Fraud Strategy, together with the FAIR. The CAS shall:

- steer the set-up and coordinating the implementation of a R&I fraud prevention and detection strategy for Horizon Europe and contribute to the development of anti-fraud policy and business processes;
- manage relations with OLAF and facilitate the coordination of OLAF investigations within the R&I Framework Programmes<sup>30</sup>.

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<sup>27</sup> Decision of the Governing Board No 15/2020 On the accession of the EuroHPC JU to the Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council and the Commission concerning internal investigations by the European Anti-Fraud Office.

<sup>28</sup> Council Regulation (EU) 2021/1173 on establishing the European High Performance Computing Joint Undertaking and repealing Regulation (EU) 2018/1488 - Article 28.

<sup>29</sup> Decision of the Governing Board No 3/2020 – Article 58.

<sup>30</sup> Commission Decision C(2021) 4472 of 24.6.2021 on the coordinated implementation of Horizon Europe and on the operating rules for the Common Policy Centre and the Common Implementation Centre for Horizon Europe, the Framework Programme for Research and Innovation (2021-2027) – Article 23.

The CAS is member of the Fraud Prevention and Detection Network (FPDnet) chaired by OLAF.

#### 4.2.6. IDOC

The Commission's Investigation and Disciplinary Office (IDOC) carries out administrative inquiries to determine failures to comply with the Staff Regulations (e.g., absences, acceptance of gifts and favours or external activities that are not authorised) as well as pre-disciplinary hearings following an IDOC inquiry or an OLAF investigation.

#### 4.2.7. ECA

The European Court of Auditors (ECA) contributes to fraud and irregularity prevention and detection by conducting audits focused on the EU Institutions budget (including the budget of EuroHPC JU) and the spending of EU funds. ECA shall disclose to OLAF and to other competent authorities any fact of which they become aware when carrying out their duties, which could be qualified as a criminal offence.

#### 4.2.8. Directorate-General Internal Audit Service (DG IAS)

The internal audit function in EuroHPC JU is performed by the Commission's internal auditor (Director-General of DG IAS). If, in the pursuit of their duties, the auditors of DG IAS become aware of presumed frauds or criminal offences, they shall disclose it to OLAF and other competent authorities.

The IAS also intervenes in the governance of the EuroHPC JU Anti-Fraud Strategy, namely in considering the risk of fraud in its general audit risk assessment, planning and reporting, as well as when performing internal audits and in evaluating the potential for the occurrence of fraud and the management of fraud risks. In addition, the IAS may provide an independent opinion on the effectiveness of this Anti-Fraud Strategy, the prevention and detection processes, or the controls put in place to reduce the risk of fraud.

## 5. Anti-Fraud methodology

### 5.1. Common Anti-Fraud Strategy in the Research Family

The Common Anti-Fraud Strategy of the Research Family (RAFS) was adopted in 2012<sup>31</sup> and revised in 2015<sup>32</sup> and 2019<sup>33</sup>. It is governed by the FAIR Committee and updates on a 'need to act' basis. The RAFS is aligned with the Commission Anti-Fraud Strategy (CAFS) and takes into account the different actions proposed in the CAFS. RAFS actions plan were set up in 2015<sup>34</sup> and 2019<sup>35</sup>.

The following main areas for common actions were identified in the 2019 RAFS and an action plan was set up and implemented. Identified common actions were:

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<sup>31</sup> Ares(2012)911323.

<sup>32</sup> Ares(2015)1797066.

<sup>33</sup> Ares(2019)4505245.

<sup>34</sup> Ares(2015)1797066.

<sup>35</sup> Ares(2019)7246639.



- Fraud-proofing Horizon Europe, the Research Family is looking to create a fraud-proofed implementation system, based on the lessons learned from Horizon 2020 as well as a risk assessment of the new features of Horizon Europe;
- Common awareness raising actions, as the awareness of the staff is a key element of this strategy, there is a need to maintain the communication, training and awareness-raising activities;
- Fraud detection by enhanced data analysis, capitalising on already available databases (CORDA, SEDIA e-grants system, etc) as well as those not yet available (Structural Funds, etc.), the CAS is planning to perform a pro-active, targeted data analysis in order to identify beneficiaries presenting specific risks. This intelligence will then inform the selection of focused, risk based audits (these risks will encompass fraud as well as other irregularities).
- Risk-based audits, the number of risk-based audits are foreseen to be increased as a result of the above data analysis.
- Addressing Research misconduct, research misconduct is defined as breaches of research integrity; the main elements being any form of plagiarism, data falsification and fabrication or unjustifiable double funding. Research misconduct goes beyond financial implications as reflected by the definition of fraud and irregularities in the Financial Regulation; its impact is not limited to specific grant proposals but also jeopardises the value of science, the reputation of scientists in the scientific community and the research services of the Commission. Following the establishment of a European Code of Conduct for Research Integrity, the focus of the updated Action Plan of 2019 is to put into production a tool for detecting *double funding and plagiarism* among EU projects.

In view of the preparation of the new Anti-Fraud Strategy for Horizon Europe, the Research Family jointly performed in Q2 2022 a fraud risk assessment under the leadership of the (CAS of DG RTD. This assessment was focused on the risks of external frauds to be potentially committed in the area of grant management in the implementation of R&I Programmes. Previously, a document was drafted by the CAS summarising the lessons learnt from OLAF cases involving fraud risks. The main objective of this analysis was, apart from providing input for updates in the fraud risk assessment, to find out whether new patterns of fraud were detected in the last years, especially in relation to H2020. However, it was noted that the number of H2020 cases closed by OLAF reported by the Research Family correspondents to OLAF was not sufficient to actually draw trustworthy and generally applicable conclusions about new specific fraud patterns under H2020. The observed fraud patterns were those already known from before, such as misuse or misappropriation of EU R&I funds, unreliable timesheets, inflation of costs, falsification of documents, conflict of interests, etc. Therefore, the risks identified already in the 2017 fraud risk assessment are generally considered to remain valid to date.

## 5.2. EuroHPC JU Anti-Fraud Cycle

The EuroHPC anti-fraud approach covers all stages of the Anti-Fraud Cycle (see paragraph 3.1):



- Risk assessment phase,
- Prevention phase,
- Detection phase,
- Investigation phase,
- Correction phase (sanction and recovery),
- Monitoring and reporting.

### 5.2.1. Risk assessment phase

Fraud risks are a subset of the risks that must be considered in the context of the internal control framework and risk management. The fraud risk assessment follows the EuroHPC JU risk management implementation guide and is a continuous process for which a stocktaking exercise is organised at least once per year, namely the annual risk assessment exercise. The exercise is carried out during the planning phase of the performance management cycle, when MASP and/or AWP are prepared, usually in the third to fourth quarters of the year preceding the year of implementation (Year-1).

The exercise first step consists of the identification of risks that might materialise. Approaches to carry out this step are:

- High level review,
- Targeted review,
- Bottom-up perspective.

The combination of all three approaches is applied when conducting the fraud risk identification.

During the risk assessment exercise, fraud risks are:

- Identified,
- Assessed based on two criteria: the likelihood they materialise and the impact they might have,
- Prioritised according to the risk level (combination of likelihood and impact assessments),
- Reported in the anti-fraud risk register (see Annex 1 for the template).

Based on the risk level, risk responses are selected for those fraud risks requiring mitigation and an action plan is drafted and presented to the Executive Director for approval (see template in Annex 2). Hence, actions are implemented, regularly monitored and reported.

Risk register and action plan are revised on a needs basis during the implementation year.

For a detailed description of the risk assessment exercise process, the reference document is the EuroHPC risk management implementation guide.

### 5.2.2. Prevention phase

The Strategic Action Plan (Annex 3) is developed to reflect the objectives set up in the present strategy and aims at building up a comprehensive and integrated process enhancing the fraud prevention and detection in EuroHPC JU.

Raising awareness is one of the most effective measure to prevent frauds, other criminal offences, irregularities, misconducts or breaches of professional obligations. EuroHPC JU is committed to adequately train staff on events that might occur in the mentioned matters and on the tools available to detect them. Compulsory training is provided for all staff and EuroHPC JU may organise ad-hoc workshops on a needs basis.

As part of EuroHPC JU internal control system, risk management encompass the risk of frauds. In the strand of internal control implementation, the entity environment is controlled, risks are assessed and controls on operations are in place. Internal control weaknesses and areas for improvement are identified and tackled<sup>36</sup>. With respect to grant management, most internal controls and procedures are defined in rules and guidelines that apply across the research family. Furthermore, the use of central IT tools exercises a strong streamlining effect on internal controls and the management of EU funding programmes (among which HE, CEF, DEP). This bulk of controls is a measure to both prevent and detect frauds and other offences that might affect the EU interests.

### 5.2.3. Detection phase

All EuroHPC JU staff, but particularly, in grant management, Financial Officers and Project/Programme Officers, have a responsibility for detecting fraud. This implies that they must be capable to (i) recognise red flags (see paragraph 2.2.3) that fraud may have been committed by a beneficiary, (ii) identify control weaknesses that could allow fraud to occur, and (iii) under the coordination of the Legal Officers, assess whether a fraud investigation should be conducted by OLAF.

There are three different phases for detecting the potential risk of fraud within the programmes management:

- Before the implementation of the action:  
when checks during the grant agreement preparatory phase (GAP) are carried on (verification of the legal existence, financial and operational capacity of coordinators and beneficiaries, checks on the EDES database, checks on possible double funding and/or plagiarism), checks on experts' obligation of confidentiality and absence of conflict of interest (CoI);
- During the implementation of the action:  
assessment of deliverables, projects monitoring, technical reviews, ex-ante controls

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<sup>36</sup> EuroHPC JU Internal control strategy 2023-2027.

prior the approval of payments, checks for identification of plagiarism or double funding;

- During ex-post control and/or ex-post audit:  
audits carried out by the ECA, the CAS, external auditors, ex-post controls performed by EuroHPC JU.

The internal control system encompasses different elements for supervision and verification of the entity operations, such as financial and non-financial verifications (ex-ante, ex-post controls, verification on CoIs, review of exception and non-compliance events, existence of financial circuits), and audits carried out by the Internal Audit Service (IAS) and the ECA. Although the standard controls are not specifically designed and intended to detect fraud, all of these elements, and the actors involved, play an essential role in fraud prevention and detection, since they may come across elements indicating that an irregularity or a fraud could have occurred.

#### 5.2.4. Investigation phase

Any member of the EuroHPC JU staff, including national experts discovering potential irregularities or having sufficient doubts or suspicious that a fraud may exist, shall inform without delay his/her immediate superior or the Executive Director (ED) or the Governing Board of the EuroHPC JU or directly the OLAF or the European Public Prosecutor's Office (EPPO). When the immediate superior or the ED is informed, the decision on launching a request for an OLAF investigation is taken by the ED, jointly advised by the Legal team and the Internal Control & Audit Officer. The Internal Control & Audit Officer informs the CAS on the requested investigations.

When OLAF receives a request for investigation and carries out pre-analysis. Based on the outcomes of the pre-analysis, OLAF decides to launch an investigation.

#### 5.2.5. Correction phase

Grant agreements, as well as the model contract for experts and the rules for validation, provide for contractual corrective measures. These might include rejection of ineligible costs; recovery of undue amounts; liquidation of damages; reduction of the grant, suspension of payments or projects, possibility to terminate the participation of a beneficiary or the grant agreement.

Based on findings from controls or checks, reviews, audits or OLAF investigations, the ED can ask for the recovery of funds from the beneficiary and apply further sanctions, such as registration in EDES and financial penalties. For suspected systemic issues an audit may be considered to confirm an extrapolation of the potential impact to other grants concerned.

Beneficiaries for which a risk is identified are registered in EDES under an early detection case, and beneficiaries who have committed an irregularity in the implementation of the action may, under certain conditions, be excluded from further participation in grant or procurement award procedures in EDES and/or be imposed financial penalties.

### 5.2.6. Monitoring and reporting

EuroHPC JU reports annually in the CAAR on cases which are under investigation for serious irregularities and suspicion of fraud and the outcomes of applied sanctions.

EuroHPC JU also reports every quarter to the Governing Board and CAS on the cases under investigations and applied sanctions.

The internal control and audit officer monitors on the implementation of OLAF recommendations and reports at least quarterly to the ED.

Additionally, OLAF and risky cases subject to reporting are documented and followed-up at project level when applicable via the Risk Management Module in SYGMA. Subsequently, cases will be followed-up and reported in the Risk Management Module where reinforced monitoring measures (RMM) are applied.

EuroHPC JU timely reports to OLAF on the implement recommendations, according to the agreed action plan, and informs on the measures taken, the recoveries and sanctions launched.

All data and documents are handled and filed in line with the relevant legislation governing the handling of sensitive data.

## Annex 1 – Anti-Fraud Risk Register template

No.	Risk title & Description	Risk Type	Policy area & Activity/ Specific objective affected	General Objective affected	Inherent Risk level	Residual Risk level	Risk Response (Avoid / Transfer / Reduce / Accept)	Action plan Summary		
								Description	Owner	Deadline
1										
2										
3										
4										
5										
6										

The EuroHPC JU anti-fraud risk register template fully replicates the EuroHPC JU risk register template. Refer to the EuroHPC risk management implementation guide for further guidance. In EuroHPC, the Anti-fraud risk register is fully integrated in the EuroHPC JU risk register.

## Annex 2 – Anti-Fraud Action plan template

No	Risk title and description	Action plan goal	Target date	Owner	Actions	Resources	Monitoring

The EuroHPC JU anti-fraud action plan template fully replicates the EuroHPC JU risk action plan. Refer to the EuroHPC risk management implementation guide for further guidance. In EuroHPC, the Anti-fraud risk register is fully integrated in the EuroHPC JU risk register.

## Annex 3 - Anti-Fraud Strategy action plan 2023-2025

No	AFS Objective	AFS Action	Owner	Indicator		
				Description - baseline	Target	Deadline
1	Keeping the EuroHPC JU's internal legal framework related to anti-fraud policy up to date	Update of the legal framework on a needs basis	Legal Sector	Alignment with the EU acquis on anti-fraud (Yes)	Yes	31/12/2025
2	Develop an anti-fraud culture throughout the entity	Training on Anti-fraud strategy, processes and measures	HR sector	Percentage of staff who have undergone anti-fraud or ethics training within six months from entry in service (78%)	100%	31/12/2025
3	Define roles and responsibilities in the management of anti-fraud process	Revision and update of all JDs and ensure alignment with individual objectives and tasks	HR sector, All HoUs and HoSs	JDs, tasks and objectives are aligned (Yes)	Yes	31/12/2025
4	Anchor the fraud-risks in the general risk assessment process	The anti-fraud risk assessment exercise is performed along with the risk assessment exercise	ICO	The annual Risk assessment exercise includes identification and assessment of fraud risks, selection and implementation of actions to manage fraud risks (Yes)	Yes	31/12/2025

5	Set up internal procedures for the purpose of fraud prevention, aligned with the EU's programmes and legal framework	Set up internal procedures for the purpose of fraud prevention, aligned with the EU's programmes and legal framework	Unit Strategy and Governance	Procedure for fraud prevention and detection are formalised and in place (N/A)	Yes	31/12/2025
6	Tighten precautions against conflicts of interest	Implementation of the rules on CoI, set up of internal procedure on CoI, including monitoring and reporting	Governance officer	Percentage of members of Governing Board, INFRAG and RIAG advisory boards and experts who have timely signed the declaration of absence of CoI in the reporting year (100)%	100%	31/12/2025
7	Prevent the misuse of internal information/data	Training on Anti-fraud strategy, processes and measures	Legal sector, HR sector	Number of reported misconduct or breaches of professional obligations (0)	0	31/12/2025
8	Build capacity to tackle frauds	Training on Anti-fraud strategy, processes and measures	HR sector	Percentage of staff who have undergone anti-fraud or ethics training within six months from entry in service (78%)	100%	31/12/2025
9	Ensure high level of reactivity towards OLAF/EPPO	OLAF and EPPO requests for info are handled within 7 days	Legal sector	Time to submit information requested by OLAF/EPPO (N/A)	7 days	31/12/2025



10	Ensure efficient and effective corrective actions, such as sanctions and recovery of funds	Corrective actions adopted and implemented according to OLAF/EPPO recommendations	Finance Sector	Percentage of amount recovered relative to the amount recommended by OLAF/EPPO (N/A)	100%	31/12/2025
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## Annex 4 - Anti-Fraud Strategy indicators 2023-2025

No	AFS Indicator	Owner	Baseline	Target	Deadline
1	Alignment of EuroHPC AFS with the EU acquis on anti-fraud	Legal Sector	Yes	Yes	31/12/2025
2	Percentage of staff who have undergone anti-fraud or ethics training within six months from entry in service	HR sector	78%	100%	31/12/2025
3	JDs, tasks and objectives are aligned	HR sector, All HoUs and HoSs	Yes	Yes	31/12/2025
4	The annual Risk assessment exercise includes identification and assessment of fraud risks, selection and implementation of actions to manage fraud risks	ICO	Yes	Yes	31/12/2025
5	Procedure for fraud prevention and detection are formalised and in place	Unit Strategy and Governance	Yes	Yes	31/12/2025
6	Percentage of members of Governing Board, INFRAG and RIAG advisory boards who have timely signed the declaration of absence of conflict of interest (in the reporting year),	Governance officer	100%	100%	31/12/2025
7	Percentage of external experts who have timely signed the declaration of absence of conflict of interest (in the reporting year),	Governance officer	100%	100%	31/12/2025
8	Number of reported misconduct or breaches of professional obligations	Legal sector, HR sector	0	0	31/12/2025

9	Time to submit information requested by OLAF,	Legal sector	N/A	7 days	31/12/2025
10	Percentage of amount recovered relative to the amount recommended by OLAF/EPPO	Finance Sector	N/A	100%	31/12/2025
11	Time to implement OLAF recommendations,	ICO	N/A	within agreed action plan deadlines	31/12/2025
12	Number of cases sent to OLAF for investigation (in the reporting year),	Legal Sector, ICO	0	0	31/12/2025

Implementation of actions listed in the Action plan and indicators are monitored and reported on annual basis.