

DECISION OF THE GOVERNING BOARD OF THE SMART NETWORKS AND SERVICES JOINT UNDERTAKING

No 04/2026

ADOPTING THE SMART NETWORKS AND SERVICES JOINT UNDERTAKING ANTI FRAUD STRATEGY 2026-2028

THE GOVERNING BOARD,

Having regard to Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe, and in particular Article 19(4)(s) thereof,

Having regard to the Financial Rules of the Smart Networks and Services Joint Undertaking, and in particular Articles 23(1)(a)(iii) and 33(4)(e),

Having regard to the Rules of Procedure of the Governing Board of the SNS JU, and in particular Article 10,

Having regard to Decision No 03/2024 of the Governing Board endorsing the Common Anti-Fraud Strategy in the Research and Innovation Family (RAFS) as the SNS JU Anti-Fraud Strategy,

WHEREAS,

- (1) The protection of the financial interests of the Union requires the implementation of appropriate measures for the prevention, detection, investigation and correction of fraud, corruption and other illegal activities.
- (2) The Commission Anti-Fraud Strategy (CAFS) and the Common Anti-Fraud Strategy in the Research and Innovation Family (RAFS) provide the overarching framework for anti-fraud policies applicable to the implementation of Horizon Europe.
- (3) By Decision No 03/2024, the Governing Board endorsed the RAFS as the SNS JU Anti-Fraud Strategy, pending the possible adoption of a more specific strategy reflecting the operational context and risk profile of the Joint Undertaking.
- (4) Taking into account the operational experience gained since the establishment of the Joint Undertaking, it is appropriate to adopt a dedicated SNS JU Anti-Fraud Strategy, complementing the RAFS and specifying the risk-based measures applicable to the activities of the SNS JU.
- (5) The SNS JU Anti-Fraud Strategy 2026–2028 provides a proportionate framework for the prevention, detection and response to fraud risks in the areas of grant management, procurement and administrative activities, in alignment with the internal control framework of the Joint Undertaking.
- (6) The Strategy establishes strategic objectives, a consolidated action plan and monitoring arrangements ensuring effective cooperation with OLAF, the European Public Prosecutor’s Office

(EPPO), the Common Audit Service (CAS), the Commission services and other entities of the Research and Innovation family.

- (7) The implementation of the Strategy will be ensured by the Executive Director, in accordance with the responsibilities of the authorising officer and with the internal control framework of the Joint Undertaking.

HAS DECIDED AS FOLLOWS:

Article 1

The Smart Networks and Services Joint Undertaking Anti-Fraud Strategy 2026–2028, annexed to this Decision, is hereby adopted.

The Strategy complements and operationalises the Common Anti-Fraud Strategy in the Research and Innovation Family (RAFS) previously endorsed by the Governing Board.

Article 2

The Executive Director shall ensure the effective implementation of the Anti-Fraud Strategy and its Action Plan within the internal control framework of the Joint Undertaking.

The Executive Director shall report, as appropriate, on the implementation of the Strategy through the Consolidated Annual Activity Report and shall inform the Governing Board of significant developments related to fraud prevention and detection.

Article 3

The implementation of the Anti-Fraud Strategy shall be monitored on a regular basis. The Strategy and its Action Plan may be updated where necessary to reflect changes in the risk environment, the regulatory framework or the anti-fraud policies of the European Union.

The Governing Board shall be informed of the results of the periodic evaluations and of any significant update of the Strategy.

Article 4

This decision shall take effect on the day following that of its adoption.

Done at Brussels, on 30 March 2026.

For the Governing Board

Colin Willcock
The Chair

Annex:

- Smart Networks and Services Joint Undertaking Anti-Fraud Strategy 2026–2028.



**Smart Network and Services Joint Undertaking
Anti-Fraud Strategy 2026-2028**

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LIST OF ABBREVIATIONS

Abbreviation	Meaning / Reference
ABAC	Accrual Based Accounting system of the European Commission
AFS	SNS JU Anti-Fraud Strategy
CAAR	Consolidated Annual Activity Report
CAS	Common Audit Service (DG RTD)
CEOS	Conditions of Employment of Other Servants of the European Union
DG CNECT	Directorate-General for Communications Networks, Content and Technology
DG RTD	Directorate-General for Research and Innovation
ED	Executive Director
EDES	Early Detection and Exclusion System
ECA	European Court of Auditors
EPPO	European Public Prosecutor's Office
EUAN / ICAN	Internal Control and Audit Network (inter-JU network)
FAIR	Fraud and Irregularities in Research Committee (R&I Family)
FRA	Fraud Risk Assessment
FR	Financial Regulation
FTE	Full-Time Equivalent (Staff)
GB	Governing Board
HE	Horizon Europe Framework Programme
ICO	Internal Control Officer
ICF	Internal Control Framework
IAS	Internal Audit Service of the European Commission
JU	Joint Undertaking
OLAF	European Anti-Fraud Office
PIC	Participant Identification Code (for beneficiaries)
PO	Project Officer
RAFS	Research and Innovation Family Anti-Fraud Strategy
R&I Family	Research and Innovation Family (DG RTD, DG CNECT, JUs, Agencies)
SBA	Single Basic Act – Council Regulation (EU) 2021/2085 establishing the JUs under Horizon Europe
SNS JU	Smart Networks and Services Joint Undertaking
SyGMa / Compass	Commission grant-management IT systems used for Horizon Europe
TFEU	Treaty on the Functioning of the European Union

1. INTRODUCTION AND CONTEXT

1.1 Purpose and Legal basis

This SNS JU Anti-Fraud Strategy (AFS) establishes the framework through which the Smart Networks and Services Joint Undertaking (SNS JU) prevents, detects, and mitigates risks of fraud, corruption, and other illegal activities affecting the financial interests of the Union.

It is prepared in accordance with:

- Article 325 of the Treaty on the Functioning of the European Union (TFEU);
- Articles 14, 19, 27 and 30 of the Financial Regulation (EU) 2019/887¹;
- Article 19(4)(s) and (t) of Council Regulation (EU) 2021/2085 establishing the Joint Undertakings under Horizon Europe (Single Basic Act-SBA²).

The SNS JU AFS follows the principles of the Commission Anti-Fraud Strategy (CAFS 2019)³, the Research and Innovation Family Anti-Fraud Strategy (RAFS 2023)⁴, and the OLAF Methodology for Decentralised Agencies and JUs (2024).

The implementation of this Strategy relies on all SNS JU staff, coordinated by the Internal Control Officer (ICO) under the authority of the Executive Director (ED, also Risk Manager), in cooperation with OLAF, DG CNECT, CAS, IAS and peer Joint Undertakings

1.2 Institutional context

SNS JU is a public-private partnership between the European Commission (DG CNECT) and the 6G Industry Association (6G-IA). With a permanent staff of 17 FTEs and an annual budget exceeding EUR 200 million, the JU manages grants, procurements and administrative contracts within the Horizon Europe framework programme.

As a compact body managing large-scale R&I funding, the SNS JU must apply proportionate but robust anti-fraud measures embedded in its Internal Control Framework (ICF), aligned with the principles of efficiency, cost-effectiveness, and transparency.

1.3 Objectives and scope

The SNS JU AFS covers all stages of the anti-fraud cycle (prevention, detection, investigation, correction) and applies to both operational (grant and procurement management) and administrative activities.

¹ Commission Delegated Regulation (EU) 2019/887 of 13 March 2019 on the model financial regulation for public-private partnership bodies referred to in Article 71 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council ; OJ L 142, 29.5.2019, pp. 16–42: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019R0887>

² Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe; OJ L 427, 30.11.2021, pp. 17–119: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R2085>

³ Communication from the Commission: Commission Anti-Fraud Strategy: enhanced action to protect the EU budget, 29.4.2019 COM(2019) 196 final: https://anti-fraud.ec.europa.eu/system/files/2021-09/2019_commission_anti_fraud_strategy_en.pdf

⁴ SNS JU GB Decision No 03/2024 endorsing the Common Anti-Fraud Strategy in the Research Family (RAFS) as the SNS JU Anti-Fraud Strategy : <https://ezywurevi7i.exactdn.com/wp-content/uploads/2024/03/03-2024-gb-decision-adoption-the-sns-anti-fraud-strategy-with-its-annex-rafs.pdf>

The present SNS JU AFS implements and specifies, at SNS JU level, the objectives and principles of the RAFS, by addressing SNS-specific risks, controls and actions, while ensuring continued alignment with OLAF and the Common Audit Service (CAS) under DG RTD (see Annexes 3 and 4).

2. EVALUATION OF EXISTING FRAMEWORK AND FRAUD RISK BASELINE

Until now, the SNS JU has not had a dedicated AFS of its own and implemented the RAFS, adopted by its Governing Board (GB) by analogy⁵. The RAFS provided the overarching framework for fraud prevention and detection across the Research and Innovation Family and was applied by SNS JU proportionately to its small size, lean resources, and operational context.

Under this framework, the JU:

- ensured appropriate segregation of duties within ABAC/SUMMA and Compass/SyGMa;
- applied ex-ante and Ex-post controls on grants and procurements;
- required annual conflict-of-interest declarations from staff and experts;
- participated actively in the FAIR Committee and other R&I Family networks;
- reported zero confirmed fraud cases; and
- implemented relevant IAS and OLAF recommendations.

The lessons learned from the application of the RAFS highlighted the need for:

- a **JU-specific strategy** proportionate to its size and risk profile;
- a **documented and recurring fraud-risk assessment** integrated with the ICF; and
- the **consolidation of indicators and monitoring** within a single action plan.

Consequently, the present **SNS JU Anti-Fraud Strategy 2026–2028** builds on the RAFS principles and methodology but introduces a dedicated, risk-based framework tailored to SNS JU’s structure and operational reality.

The 2022 CAS comprehensive fraud risk assessment (FRA), which led to the RAFS 2023 update, focused on **external fraud risks** in grant management. The main patterns identified (largely consistent with those observed under Horizon 2020) include:

1. Fake proposals or projects
2. Misrepresentation of entities or beneficiaries
3. False or inflated personnel and subcontracting costs
4. Falsified invoices, contracts, or timesheets
5. Fraudulent bankruptcies or hidden subcontractors
6. Undisclosed conflicts of interest in evaluations or reviews
7. Double funding and plagiarism

Most of these inherent risks were assessed as **low to medium residual risk** due to the strong preventive and detective measures in place (eligibility checks, ex-ante/ex-post controls, audits, EDES verifications, etc.).

⁵ SNS JU GB Decision No 03/2024 endorsing the Common Anti-Fraud Strategy in the Research Family (RAFS) as the SNS JU Anti-Fraud Strategy : <https://ezywureyi7i.exactdn.com/wp-content/uploads/2024/03/03-2024-gb-decision-adoption-the-sns-anti-fraud-strategy-with-its-annex-rafs.pdf>

SNS JU fully aligns with these findings, using them as a reference baseline for its own targeted fraud-risk assessment and action plan.

3. FRAUD RISK ASSESSMENT (FRA)

3.1 Purpose and approach

The FRA is the analytical core of the SNS JU AFS. It identifies, evaluates and prioritises the main risks of fraud and related misconduct that could affect the Joint Undertaking's operations or reputation.

This process ensures that anti-fraud measures are risk-based, proportionate to the JU's exposure, and integrated into its Internal Control Framework (ICS Principles 8 and 9).

The assessment builds on:

- the lessons and residual-risk profiles of the Research and Innovation Family fraud-risk assessment led by the CAS in 2022;
- the OLAF 2024 Methodology for Decentralised Agencies and Joint Undertakings; and
- the JU's own operational data, internal-control results, and audit observations

3.2 Methodology

SNS JU applies a structured four-step process, consistent with OLAF guidance and the corporate risk-management methodology:

1. **Identification:** mapping inherent fraud risks across all key processes:
 - grant lifecycle (call design, evaluation, implementation, closure);
 - procurement and contracting;
 - financial management;
 - human-resources and ethics management;
 - information-technology and data security.
2. **Assessment:** evaluating each risk for its **likelihood** and **impact** on a five-point scale (1 = low, 5 = high)
3. **Prioritisation:** calculating the residual-risk level (*impact* × *likelihood*) after existing controls and ranking risks as **low**, **medium** or **high**.
4. **Response and monitoring:** defining preventive, detective or corrective actions to mitigate the residual risk and integrating them into the AFS Action Plan with indicators and timelines.

This assessment is reviewed annually as part of the risk-management exercise feeding the Annual or Bi-Annual Work Programme and the Consolidated Annual Activity Report.

3.3 External fraud risks (grants and procurements)

External fraud risks derive mainly from beneficiaries, contractors or external experts involved in programme implementation. Based on the CAS baseline and SNS JU's operational context, the following risks are prioritised:

No.	External risk area	Illustrative scenario	Residual risk level	Key existing controls
1	Inflated or ineligible costs	False timesheets, overbilling, hidden subcontracting	Medium	Ex-ante and ex-post checks, CAS guidance, audits, CFS, data cross-checks
2	Misrepresentation of entities or double funding	Same organisation participating under different PICs or in parallel grants	Medium	PIC validation, EDES and data-warehouse screening
3	Conflicts of interest in evaluations or reviews	Undeclared links between evaluators and applicants	Medium	Mandatory declarations, rotation of experts, exclusion procedure
4	Fake deliverables or plagiarism	Copy-paste reports or unverifiable outputs	Medium-Low	Technical reviews, plagiarism-detection tools
5	Collusion or manipulation in procurement	Bid rigging or price inflation	Low	Segregation of duties, publication and competition requirements

3.4 Internal fraud risks (administrative and HR)

Internal risks relate to misconduct or irregular behaviour by staff, management or internal service providers. For a small organisation such as SNS JU, residual exposure remains limited but requires continuous vigilance:

No.	Internal risk area	Illustrative scenario	Residual risk level	Key existing controls
1	Conflicts of interest	Undeclared secondary activities or personal links	Medium	Annual and ad-hoc declarations, internal screening
2	Irregular recruitment or favouritism	Bias in selection procedures	Medium	Panel composition, transparency of criteria
3	Misuse of confidential information	Disclosure of evaluation results or insider advantage	Low	Staff Regulations arts. 11a & 17, IT-access control
4	Misuse of reimbursements or allowances	Inflated travel or expense claims	Low	Pre-approval workflows, ex-post verification
5	Continuity of anti-fraud function	Key staff turnover or competing priorities	Medium	Back-up arrangements, knowledge sharing with other JUs

3.5 Summary and next steps

Overall, both internal and external fraud exposures are rated **low to medium residual risk** thanks to existing preventive and detective controls.

Nevertheless, specific vulnerabilities persist in the areas of cost claims, conflict-of-interest management, and staff awareness. These are addressed through the concrete actions, responsibilities and indicators detailed in the **consolidated Action Plan 2026–2028** (See point 4.2).

4. SNS JU STRATEGIC ANTI-FRAUD OBJECTIVES

4.1 Strategic objectives

Building on the fraud-risk assessment and on the principles of the Commission and Research Family Anti-Fraud Strategies, the SNS JU defines five strategic objectives for 2026–2028. They translate the anti-fraud cycle (**prevention** → **detection** → **investigation** → **correction**) into practical, measurable priorities proportionate to the JU’s resources.

Objective	Purpose / Expected Outcome
O1. Strengthen prevention and fraud-proofing	Integrate fraud-risk considerations into all programme, financial, and administrative processes from the design stage onward.
O2. Enhance detection capacity	Improve the ability to identify and analyse red-flags through data-driven checks, audits, and ex-post reviews.
O3. Promote integrity and awareness	Maintain a culture of ethics and transparency, ensuring all staff understand their duties under Article 22a of the Staff Regulations.
O4. Ensure effective response and follow-up	Guarantee timely reporting, investigation and implementation of OLAF/EPPO recommendations and related corrective actions.
O5. Optimise resources and cooperation	Maximise efficiency through common tools, joint training, and knowledge-sharing with other JUs and Commission services.

These objectives are pursued through the **Consolidated Anti-Fraud Action Plan 2026–2028**, which constitutes the operational part of this Strategy.

4.2 Consolidated SNS JU Anti-Fraud Action Plan 2026–2028

No.	Priority Risk / Area	Action / Measure	Responsible	Timeline	Indicator (KPI)	Expected Outcome
1	Fraud in grant implementation (inflated or ineligible costs)	Update ex-ante and ex-post checklists using CAS & OLAF guidance; targeted sample checks; ensure corrective recovery procedures	ICO / Programmes Unit	2026 Q4	≤ 2 audit remarks per year	Strengthened detection and deterrence of cost inflation
2	Conflicts of interest (staff, experts, GB members)	Annual and ad-hoc declarations; random compliance review; reminders before each evaluation cycle	Admin & Finance Unit	Annual	100 % declarations collected and verified	Full transparency and documented independence
3	Fraud awareness and training	Develop and deliver induction modules; organise one live refresher session per year (Joint JUs initiatives)	ICO	2026 → 2028	≥ 90 % staff completion rate	Sustained ethics culture and early detection capacity
4	Procurement and	Review	Admin &	2026 Q3	No procurement	Reduced

	contracting	segregation-of-duties matrix; reinforce second-level checks for high-value contracts	Finance Unit		findings in IAS/ECA audits	exposure to collusion or irregular awards
5	Data-driven detection	Use eGrants Data Warehouse and ABAC/SUMMA analytics to flag anomalies (duplicate PICs, cost anomalies)	ICO + IT Support	2027 Q2	100% of external anomaly alerts acknowledged and assessed.	Earlier identification of suspicious patterns
6	Follow-up of OLAF / EPPO recommendations	Maintain a tracking register and annual status report to ED & GB	ICO	Annual	100 % implementation within 12 months	Full traceability and accountability
7	Cooperation and synergies	Participate in FAIR, ICAN and JU networks; propose a joint anti-fraud training module under SBA Art. 13 (synergies and efficiencies)	ICO + Peers Network	2026 → 2028	At least 1 joint event during the period	Shared best practices and harmonised approach

4.3 Monitoring and reporting

The ICO monitors implementation on a regular basis and updates the Action-Plan tracking table as appropriate. Results and indicators are reported annually to the **Executive Director** (ED) and included in the Consolidated Annual Activity Report (**CAAR**) under ICS Principles 8 and 9. Progress and key findings are communicated to the **GB** for information and guidance.

The Action Plan is reviewed annually and updated whenever major risks, controls or organisational changes occur.

4.4 Communication and awareness

Wide internal dissemination of this Strategy fosters ownership and accountability. A summary version and awareness materials will be published on the JU intranet, while confidential elements (such as risk assessments or investigative details) remain restricted to authorised staff.

The ED and managers set the tone by demonstrating zero tolerance for fraud and encouraging open reporting of suspected irregularities.

5. MONITORING, REPORTING AND COMMUNICATION

5.1 Monitoring Responsibilities

The implementation of this Strategy and its Action Plan is coordinated by the ICO under the authority of the ED.

Monitoring activities are embedded in the regular internal-control and risk-management cycle to ensure coherence with the JU’s annual planning and reporting processes.

Actor	Main responsibilities
Executive Director	Ensures effective implementation of the AFS and reports significant issues to the GB; sets the “tone at the top”.
Internal Control Officer (ICO)	Maintains and updates the Action-Plan tracking table; monitors deadlines and indicators; coordinates with managers; contributes to annual progress summaries and reporting.
Management Team (Heads of Unit, Team Leader Admin & Finance)	Integrate anti-fraud measures in their procedures; provide information and updates to the ICO.
All staff	Respect internal rules on ethics, conflicts of interest, and reporting obligations; participate in awareness activities.

Progress on each action is assessed **quarterly**, and a concise monitoring sheet is maintained in the internal SharePoint repository.

5.2 Reporting

The reporting process ensures transparency and accountability in the implementation of the Anti-Fraud Strategy. It is fully integrated into the JU’s internal control and annual reporting cycle.

a) Annual reporting

Each year, the implementation of the Strategy and its Action Plan is summarised in the CAAR under Internal Control System Principles 8 (Risk Management) and 9 (Control Activities). The report presents the status of actions, key performance indicators, and any significant developments or corrective measures.

b) Management reporting

The ICO provides periodic updates to the Executive Director, as appropriate, on the implementation of the Action Plan and any significant emerging risks. Urgent issues are reported without delay through established management channels.

c) External reporting

Where relevant, the ED informs OLAF, DG CNECT, and the CAS of significant fraud-related developments, investigations, or recommendations. Cooperation with these bodies follows the applicable reporting arrangements and confidentiality requirements.

d) Governing Board information

An annual information note on anti-fraud matters is presented to the GB, outlining progress achieved, key risks, and proposed improvements. This ensures that the GB remains duly informed and can, where appropriate, provide guidance or recommendations.

6. EVALUATION AND UPDATE

The effectiveness of this Anti-Fraud Strategy and its Action Plan will be assessed on a regular basis to ensure that they remain proportionate, relevant, and consistent with the evolving risk environment of the SNS JU.

6.1 Periodic evaluation

The implementation of the AFS and its Action Plan is subject to a structured, recurring evaluation to ensure their continued relevance, effectiveness, and proportionality.

The ICO coordinates this review on an annual basis. The evaluation covers the progress achieved, the status of actions, and the performance of the indicators defined in the consolidated Action Plan.

The review includes:

- verification of the completion rate of preventive and detective measures;
- analysis of results from ex-ante and ex-post controls, audits and reviews (IAS, ECA, CAS);
- assessment of any recommendations or cases transmitted by OLAF or the EPPO; and
- consideration of emerging risks or process changes identified through the annual risk-management exercise.

The ED examines the ICO's findings and may decide to adjust priorities, allocate additional resources, or update specific actions as needed.

A summary of the evaluation results is incorporated each year into the CAAR under Internal Control System Principles 8 (Risk Management) and 9 (Control Activities). The main conclusions are also communicated to the GB for information and, where appropriate, guidance.

6.2 Final evaluation (end-2028)

At the end of the 2026–2028 period, the JU will carry out a **comprehensive evaluation** of the Strategy, examining:

- the completion rate and impact of actions in the consolidated Action Plan;
- the adequacy of current controls and risk-assessment methods; and
- the overall effectiveness of cooperation with OLAF, DG CNECT, CAS, and peer JUs.

6.3 Updating the Strategy

If, during the implementation period, substantial organisational, legal, or procedural changes occur (such as updates to the **OLAF Methodology**, the **RAFS**, or Horizon Europe implementation rules) the ED may adopt an **interim update** of the AFS after consultation with **OLAF** and **DG CNECT**.

All updates will be communicated to the GB and reflected in the annual risk-management documentation.

7. CONCLUSION

The SNS JU AFS 2026–2028 provides a coherent, proportionate, and pragmatic framework for preventing, detecting, and responding to fraud and related irregularities.

It consolidates all existing measures within a single Action Plan, clearly defining responsibilities, indicators, and reporting lines. The Strategy strengthens awareness, embeds fraud-proofing into daily operations, and ensures effective cooperation with **OLAF**, **EPPO**, **DG CNECT**, the **CAS**, and peer Joint Undertakings.

Through the structured monitoring and evaluation cycle described herein, the SNS JU reaffirms its commitment to the highest standards of integrity, transparency, and accountability in the management of Union funds, thereby safeguarding the financial interests and reputation of the European Union.

ANNEX 1- SNS JU Fraud-Risk Indicator Checklist

(to be used in conjunction with the SNS JU Control Strategy, ED Decision 10/2025)

Purpose

This checklist helps SNS JU staff identify potential red flags of fraud, corruption, or other irregularities during ex-ante and ex-post controls on grants, procurements and administrative activities. It is proportionate to the JU's size and complements the existing control templates. The checklist must be completed or considered whenever performing a financial, operational or compliance verification.

A. External Fraud Risks – Grant Management

Risk Area	Typical Red Flags / Indicators	Control Step
False or inflated cost claims	<ul style="list-style-type: none"> • Timesheets inconsistent with contract periods or deliverables • Identical signatures across several beneficiaries • Excessive subcontracting or unjustified consultant fees 	Verify supporting documents, timesheets and contracts; cross-check costs with work performed.
Misrepresentation of entities or participants	<ul style="list-style-type: none"> • Same contact persons or address for several applicants • Repeated changes of legal entity during implementation 	Check PIC validation, EDES screening, and LEAR documentation.
Double funding	<ul style="list-style-type: none"> • Identical project titles, staff names, or costs already financed elsewhere 	Cross-check project data with CORDIS / SyGMa and other EU programmes.
Fake deliverables or plagiarism	<ul style="list-style-type: none"> • Deliverables copy-pasted or lacking substance • Results inconsistent with budget consumed 	Verify technical content and progress with project officer and reviewers.
Conflicts of interest	<ul style="list-style-type: none"> • Evaluators or reviewers linked to applicants • Undeclared ties between beneficiaries 	Ensure conflict-of-interest declarations are signed and verified before evaluation or review.

B. Internal Fraud Risks – Administrative and HR Processes

Risk Area	Typical Red Flags / Indicators	Control Step
Recruitment / HR irregularities	<ul style="list-style-type: none"> • Favouritism in selection panels • Missing documentation or unjustified scores 	Use panel system, verify documentation completeness.
Procurement irregularities	<ul style="list-style-type: none"> • Narrow or biased specifications • Recurring awards to same supplier • Price manipulation 	Apply double-signature rule, record justification in procurement file.
Misuse of information or resources	<ul style="list-style-type: none"> • Accessing sensitive information without need • Unauthorised use of JU assets 	Check access rights; perform periodic IT access reviews.
Conflict of interest (staff, GB members)	<ul style="list-style-type: none"> • Undeclared external activities • Decision-making in cases of personal benefit 	Ensure annual declarations and ad-hoc declarations before sensitive decisions.
Irregular	<ul style="list-style-type: none"> • Repeated manual corrections or missing 	Verify reimbursement files and

reimbursement or allowances	receipts • Overlaps with other missions	compare with mission authorisations.
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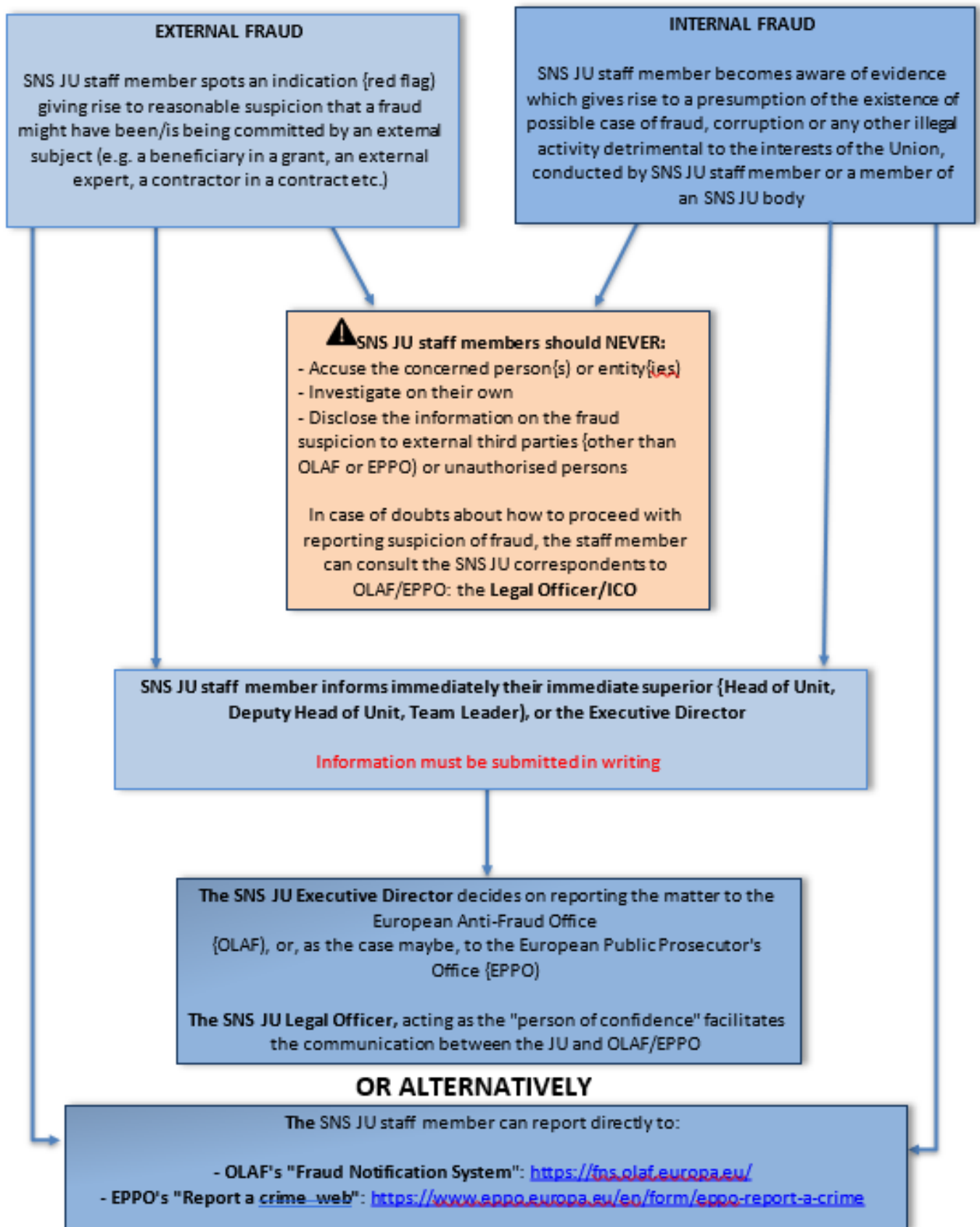
C. Documentation and Follow-up

- The completed checklist (or relevant control items) should be retained in ARES or the control file for audit trail purposes.
- Any *yes* answer to a red-flag question or any anomaly should be reported to the ICO.
- The ICO determines whether escalation to the ED or OLAF is warranted.
- The checklist should be reviewed annually and updated as part of the AFS Action Plan implementation.

D. Practical Application

When used	By whom	How
Ex-ante financial verification	Financial Officers / Authorising Officers	Add column 'Fraud-risk indicator observed (Y/N)' in existing control template.
Ex-post control or recovery	Programme / Finance staff	Complete relevant sections during review.
Annual risk self-assessment	Internal Control Officer (ICO)	Use aggregated results to update fraud-risk matrix in AFS.

ANNEX 2- Guidance on Reporting a Suspicion of Fraud



ANNEX 3 –Research and Innovation Family Anti-Fraud Strategy (RAFS) Action Plan

Action no	Action	Actor(s)	Indicator (baseline)	Deadline/target	Link to CAFS objective and action
Objective 1. Awareness-raising for fraud prevention and detection					
Action 1.1	Develop continuous anti-fraud awareness-raising actions for staff and management, such as training, surveys, specific (half-day) workshops, etc.	Each R&I family member (individually and/or jointly)	Number of awareness-raising actions: training, surveys, specific (half-day) workshops, etc.	At least 1 per year	Theme 7 (Strengthen the culture of ethics and anti-fraud in the Commission) – Action 42
Action 1.2	CIC Outreach events in Horizon Implementation Days and L&F National Contact Points (NCP) meetings on fraud prevention and detection	CAS	Number of presentations per year given at Horizon Implementation Days and L&F NCP meetings	2 presentations per year: at least 1 at the HE Implementation Days and 1 at the NCP meetings	Theme 7 (Strengthen the culture of ethics and anti-fraud in the Commission) – Action 42 (For beneficiaries)
Action 1.3	Explore the need to update the common anti-fraud training material to include new types of fraud as well as (more) practical exercises	CAS with R&I family members	Set up a FAIR working group to explore this need	Continuous	Theme 7 (Strengthen the culture of ethics and anti-fraud in the Commission) – Actions 40 & 43
Action 1.4	Explore the need to develop specific training material to tackle specific risks, e.g. public procurement, plagiarism etc.	CAS with R&I family members (particularly those with specificities)	Set up a FAIR working group to explore this need	Continuous	Theme 7 (Strengthen the culture of ethics and anti-fraud in the Commission) – Actions 40 & 43
Action 1.5	Explore the need to develop specific guidelines for beneficiaries as regards grants for financial support to third parties (cascading grants)	CNECT with the support of R&I family members and CAS	Set up a working group to develop these guidelines	December 2024	Theme 7 (Strengthen the culture of ethics and anti-fraud in the Commission) – Actions 40 & 43

Action 1.6	Regularly update the RTD intranet page as common repository of readily available anti-fraud information	CAS	Update on a regular basis	Continuous, at least once per year	Theme 7 (Strengthen the culture of ethics and anti-fraud in the Commission) – Action 40; Theme 5 (Reinforce the EU anti-fraud architecture) – Action 31
Action 1.7	Access to information and support for staff members to prevent, detect and report any suspicion of fraud in a timely manner throughout the R&I family	All R&I family members and CAS	Quality support to staff members when needed thus fulfilling the functions of OLAF correspondent for fraud prevention and supporting OLAF in its investigations	Continuous	Theme 7 (Strengthen the culture of ethics and anti-fraud in the Commission) – Action 40
Objective 2. A common approach where relevant to minimise fraud risks					
Action 2.1	Revise the Rules of Procedure of the FAIR Committee to encourage a more active participation of its members and increase the exchange of experience	CAS with the R&I family members	Revise the Rules of Procedure of the FAIR Committee; Number of Committee meetings per year	June 2024; 4 FAIR Committee meetings per year	Theme 6 (Coordination and cooperation among services) – Action 34 (FAIR Committee)
Action 2.2	Continuous analysis of R&I fraud cases and regular feedback to FAIR for ex-ante and ex-post controls	CAS with R&I family members	FAIR members to continue sharing information on OLAF cases with CAS; Include a point on the FAIR Committee agenda to ensure its implementation, at least once a year	Continuous; At least 1 FAIR Committee meeting with this point on the agenda per year	Theme 7 (Strengthen the culture of ethics and anti-fraud in the Commission) – Action 43
Action 2.3	Availability of the R&I family to support the implementation of the CAFS Action Plan in relation to plagiarism checks using open sources	R&I family members	Participation in the working group that OLAF would organise to implement this action of the CAFS Action Plan	When necessary	Theme 1 (Foster digitalisation and the use of IT tools to fight fraud) – Action 8
Action 2.4	CAS to continue its coordination role on OLAF cases impacting more than one R&I granting authority, as per CAS working arrangements	CAS	Provide coordination support upon request	Continuous, upon request by R&I stakeholder and/or OLAF	Theme 6 (Coordination and cooperation among services) – Action 34

ANNEX 4 – Complementarity between RAFS and SNS JU Consolidated Action Plan

RAFS Dimension	RAFS Measure / Principle	SNS JU Approach	Nature of Alignment	SNS JU Responsible Function
Governance	Central anti-fraud coordination	ED oversight + Legal/ICO coordination	Adapted	Executive Director, Legal Officer, ICO
Risk Assessment	Periodic fraud risk assessments	Integrated into SNS Risk Register and ICF cycle	Directly Applied	Internal Control Officer
Prevention	Awareness & training	Targeted staff briefings, onboarding reminders	Adapted	HR / Legal / ICO
Prevention	Conflict of Interest controls	Declarations in procurement, grants, experts	Directly Applied	Procurement / Legal
Detection	Data analytics / monitoring	Proportional checks via financial and grant tools	Adapted	Finance / Operations
Detection	Whistleblowing channels	Reliance on Commission channels + internal reporting	Directly Applied	ED / Legal
Investigation	OLAF cooperation	Full cooperation obligation recognised	Directly Applied	ED / Legal
Investigation	Internal preliminary checks	Limited to administrative fact-finding, no duplication of OLAF	Adapted	Legal / ICO
Correction	Financial recoveries / debit notes	Applied via Financial Rules and audit follow-up	Directly Applied	Authorising Officer / Accounting Officer
Sanctions	EDES / exclusion mechanisms	Applied through EU-level systems, not JU-specific	Directly Applied	Legal / Authorising Officer
Reporting	Annual reporting / statistics	Reflected in AAR and ICF reporting	Adapted	ED / ICO
Training	Continuous awareness	Periodic reminders rather than standalone programme	Adapted	HR / Legal
External Coordination	CAS / DG RTD / OLAF links	Maintained through audit and legal liaison	Directly Applied	ALO / Legal
Tools & IT	Dedicated analytics tools	Proportional use of existing Commission systems	Adapted	Finance / Operations