

DECISION No 6/2019

**OF THE ADMINISTRATIVE BOARD OF THE AGENCY FOR THE COOPERATION OF
ENERGY REGULATORS**

of 22 March 2019

**adopting the Anti-Fraud Strategy of the Agency for the Cooperation of Energy
Regulators and repealing Decision 13/2014 of the Administrative Board of the Agency**

THE ADMINISTRATIVE BOARD OF THE AGENCY FOR THE COOPERATION OF
ENERGY REGULATORS,

Having regard to Regulation (EC) No 713/2009 of the European Parliament and of the Council of 13 July 2009 establishing an Agency for the Cooperation of Energy Regulators¹, and, in particular, Article 13(4) thereof,

Having regard to Decision No 22/2013 of the Administrative Board of the Agency for the Cooperation of Energy Regulators of 12 December 2013 on the adoption of the Financial Regulation of the Agency for the Cooperation of Energy Regulators, and, in particular, Articles 30 and 39(2) thereof,

Having regard to Decision No 17/2018 of the Administrative Board of the Agency for the Cooperation of Energy Regulators of 13 December 2018 on the adoption of the Internal Control Framework of the Agency for the Cooperation of Energy Regulators, and in particular Internal Control Principle No. 8: assessment of fraud risks,

Having regard to the Communication to the Commission from Commissioner Oettinger on the Revision of the Internal Control Framework of 19 April 2017²,

Whereas:

- (1) It is essential to counter fraud, and any illegal activities affecting the financial interests of the Union in the framework of the daily activities of the Agency for the Cooperation of Energy Regulators ('the Agency') involving the use of resources.
- (2) In light of the above, and besides participating in the fraud prevention activities of the European Anti-Fraud Office, it is appropriate to establish proportionate measures to ensure the prevention, detection, correction, deterrence, investigation and follow up of fraud and irregularities, to counter any illegal activity affecting the financial interests of the Union. Those measures shall be in line with Article 30 of the Decision No 22/2013 of the Administrative Board of the Agency for the Cooperation of Energy Regulators of 12 December 2013 on the adoption of the Financial Regulation of the Agency for the Cooperation of Energy Regulators.
- (3) As established by the Revised Internal Control Framework of the Commission, those measures shall constitute an anti-fraud strategy within the internal control system for

¹ OJ L211, 14.8.2009, p. 1.

² C(2017) 2373 final.

improving the prevention and detection of fraud. The anti-fraud strategy shall reviewed every three years, following a re-assessment of the potential fraud risks to which the Agency is exposed.

- (4) Following the reassessment performed by the Agency, the anti-fraud strategy of the Agency, adopted with Decision No 13/2014 of the Administrative Board of the Agency for the Cooperation of Energy Regulators of 18 December 2014, shall be amended and replaced to reflect the current fraud risks in the activities of the Agency.
- (5) To that end, for legal certainty Decision No 13/2014 of the Administrative Board of the Agency for the period 2015-2017 shall be repealed,

HAS ADOPTED THIS DECISION:

Article 1

The Anti-Fraud strategy of the Agency set out in Annex I is hereby adopted.

Article 2

The Director of the Agency is hereby mandated to adopt further measures necessary to implement the Action Plan of the Anti-Fraud Strategy.

Article 3

Decision No 13/2014 of the Administrative Board of the Agency for the Cooperation of Energy Regulators of 18 December 2014 adopting the Anti-Fraud Strategy of the Agency for the Cooperation of Energy Regulators for the period 2015-2017 is hereby repealed.

Article 3

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

Done at Ljubljana, 22 March 2019.

For the Administrative Board

The Chair

Dr. R. JORDAN

Agency for the Cooperation of Energy Regulators

Anti-Fraud Strategy

Contents

1.	Introduction and main concepts	3
1.1.	Introduction	3
1.2.	Definition of fraud and purpose of the Anti-Fraud Strategy	3
2.	The Agency Context	4
3.	The Agency’s risk environment and anti-fraud measures	5
	Annual risk assessment	5
	Management of Conflict of Interest	5
	Policy and procedure for management of sensitive functions	6
	Ethics and integrity	6
4.	Anti-fraud strategy	7
4.1.	Fraud risk assessment.....	7
4.2.	Objectives.....	8

1. INTRODUCTION AND MAIN CONCEPTS

1.1. Introduction

The EU budget taxpayers' money shall be used only for implementing the policies, which the EU legislature has approved. Fraud involving EU funds has a particularly negative impact on the reputation of the EU institutions and the implementation of EU policies. In the context of the discharge procedures, the European Parliament and the European Court of Auditors have repeatedly called for better protection of the EU financial interests against fraud and irregularities.

On 24 June 2011, the Commission has adopted its Anti-fraud Strategy ('CAFS')¹, with the overall objective to improve prevention, detection and the conditions for investigations of fraud, to achieve adequate reparation and deterrence, especially by developing close cooperation and synergies and promoting the standards set out in the CAFS within the EU agencies and bodies.

The Agency for the Cooperation of Energy Regulators ('the Agency'), committed to take strong measures to address and mitigate any fraud, corruption and other illegal activity affecting the financial interests of the European Union, developed the anti-fraud strategy for the period 2015-2017, within the broader context of the CAFS, and in line with European Anti Fraud Office' (OLAF)² proposed methodology and guidance.

At the end of the validity of the Anti-Fraud Strategy, the Agency performed a new risk assessment exercise in September-October 2018. In order to pro-actively continue to reinforce a strong anti-fraud culture and actively encourage fraud prevention, as well as, to address fully all the risks identified in the 2018 risk assessment, the Agency developed the current Anti-Fraud Strategy having due regard to the proportionality of the measures to be implemented.

1.2. Definition of fraud and purpose of the Anti-Fraud Strategy

According to the definition adopted by OLAF, fraud is the intentional deceit and affects the financial interests of the Union. Fraud differs from 'irregularity', which is an act which does not comply with rules of the Union and which has a potentially negative impact on the financial interests of the Union, but which may be the result of genuine errors committed by beneficiaries claiming funds or by the authorities responsible for making payments.

The present Strategy shall serve as a management tool for the Agency to ensure progress and transparency as regards the protection of the financial interests of the Union, compliance with ethical values of the Union and therefore the protection of the reputation of the Union. It takes into account the priorities set by the Commission within the framework of the Common Approach on EU decentralised agencies³, especially:

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

¹ COM(2011)376 final.

² OLAF's Methodology and guidance for anti-fraud strategies for EU decentralised agencies, Ref Ares(2013)3560341.

³ http://ec.europa.eu/commission_2010-2014/sefcovic/documents/120719_agencies_joint_statement_en.pdf

The prevention and detection of fraud is one of the objectives of internal control and therefore responsibility of every staff member, as stipulated in Agency' Financial Regulation. In this context, the development of an anti-fraud culture at the Agency is considered of great importance.

2. THE AGENCY CONTEXT

Pursuant to Article 1(2) of Regulation (EC) No 713/2009, the mission of the Agency is to assist the National Regulatory Authorities for energy (NRAs) in exercising, at Union level, the regulatory tasks performed in the Member States of the Union and, where necessary, to coordinate their actions, particularly on cross-border issues or on issues which, whilst national, have a wider impact. The Agency was therefore established to fill the regulatory gap at the level of the Union (beyond and across national borders) and to contribute towards the effective functioning of the Internal Energy Market in electricity and natural gas.

The Regulation on wholesale energy market integrity and transparency (REMIT)⁴ which established rules prohibiting abusive practices affecting wholesale energy markets, extended the Agency's responsibilities to the monitoring (at Union level) of wholesale energy markets in close collaboration with national regulatory authorities.

The Regulation on Guidelines for trans-European energy infrastructure (TEN-E Regulation)⁵, which lays down guidelines for the timely development of priority energy infrastructure in specified corridors and areas, expanded the Agency's responsibilities in the energy network planning area, by involving the Agency in the process for the selection of Projects of Common Interest and their regulatory treatment.

The Agency currently has a more than 118 staff members⁶ and an annual budget estimated at €13.56 million in 2018, financed by the Commission for 100 % of its revenues⁷. The budget is in majority implemented through public procurements and/or direct payments. The Agency does not manage grants.

The Agency aligned its internal control framework⁸ to the one of the European Commission⁹, and developed its Internal Control Principles, which are regularly monitored via Internal Control Indicators with the aim of assessing the effectiveness of its internal control system.

The Agency's internal structure comprises six Departments, i.e. Electricity, Gas, Market Integrity and Transparency, Market Surveillance and Conduct, Administration and the Director's Office. Staff members are obliged to respect all relevant provisions laid down in the TFEU, the Staff Regulations and the Conditions for Employment of Other Servants (CEOS).

⁴ Regulation (EU) No. 1227/2011 of the European Parliament and of the Council of 25 October 2011 on wholesale energy market integrity and transparency (OJ L 326, 8.12.2011, p. 1).

⁵ Regulation (EU) No. 347/2013 of the European Parliament and of the Council of 17 April 2013 on guidelines for trans-European energy infrastructure and repealing Decision No 1364/2006/EC and amending Regulations (EC) No 713/2009, (EC) No 714/2009 and (EC) No 715/2009.

⁶ Including Temporary Staff, Contract Staff, SNEs, Interims and Trainees.

⁷ Figures for the year 2018.

⁸ Decision No. 17/2018 of the Administrative Board of the Agency for the Cooperation of Energy Regulators 13 December 2018 on the adoption of the Internal Control Framework of the Agency for the Cooperation of Energy Regulators.

⁹ Communication to the Commission: Revision of the Internal Control Framework, C(2017) 2373 of 17.04.2017.

Working Groups ('WG) and Task Forces are established in order to support the Agency in the planning, implementation and decision-making in key areas of operation. Detailed rules on the functioning of the Working Groups have been adopted in order to ensure conformity with the existing rules and provisions on confidentiality and integrity, and to legally align the provisions governing the Working Groups and Task Forces with those governing the functioning of the Agency.

The present Anti-Fraud Strategy sets out the Agency's commitment in preventing, detecting and deterring fraud or other irregularity and taking appropriate actions in the event of their occurrence. The Strategy focuses on developing a strong anti-fraud culture and actively encourages prevention through awareness raising activities, training courses and dedicated actions designed to the specifics of the Agency's activities.

The current Strategy follows the Anti-Fraud Strategy for the period 2015-2017. The current strategy shall be updated after its assessment at the end of the implementation period. It may also be updated, as appropriate during its implementation.

3. THE AGENCY'S RISK ENVIRONMENT AND ANTI-FRAUD MEASURES

In order to ensure a proactive approach towards active fraud risk management, rather than implementing reactive measures, the Agency has introduced a number of tools and control systems to reduce and keep fraud risk at a tolerable level and to create an Agency environment that discourages any fraudulent behaviour. Some key tools include:

Annual risk assessment

A thorough risk assessment exercise is conducted on an annual basis as part of the Annual Work Programme drafting process. Risk assessment is performed in line with applicable provisions and guidelines of the European Commission. It contributes to performance improvement, compliance with the relevant rules and regulations, reliability of information and safeguarding assets and information.

To that end, any identified critical risks are clearly documented in the Agency's Risk Register, addressed in a timely manner and followed up in the Consolidated Annual Activity Report.

Management of Conflict of Interest

The Staff Regulations, and specifically Article 11(2) thereof provide that officials, temporary agents, contractual agents and special advisors shall not accept any favor, gift or payment from sources outside of the institution without the permission of the Appointing Authority. In order to avoid such risks, constituting potential conflict of interest, the Agency applies the European Commission **Guidelines on Gifts and Hospitality for the staff members**¹⁰.

Furthermore, in order to facilitate the prevention of conflict of interest at the Agency, the Administrative Board has adopted **Guidelines on preventing and managing potential or actual conflicts of interest in the Agency**. The Guidelines have been further developed into a fully-fledged **Policy on the prevention and management of conflict of interest**¹¹, adopted in 2015.

¹⁰ Communication from Vice-President Šefčovič to the Commission on Guidelines on Gifts and Hospitality for the staff members SEC(2012) 167, 7.03.2012.

¹¹ Decision No. 02/2015 of the Administrative Board of the Agency for the Cooperation of Energy Regulators of 31 January 2015 laying down a policy for the prevention and management of conflict of interest

In order to prevent conflicts of interest relating to the processes of selection, recruitment and reclassification, the Director has adopted **Guidelines on prevention and management of conflicts of interest concerning staff members involved in selection, recruitment or reclassification procedures**¹². Moreover, HR documentation and the standard operating procedures regarding these processes were updated and further elaborated in the course of 2018.

Due to the nature of its duties, the Agency is obliged to consult widely in carrying out its tasks, therefore, the Director has adopted a **Decision**¹³ **on the publication of information on meetings with organisations or self-employed individuals** in order to support a high-level of transparency on its contacts.

Whistleblowing

In order to detect and investigate serious concerns about fraud, corruption or other serious wrongdoing, and to take appropriate actions to protect its assets, integrity and reputation, the Agency's Administrative Board adopted **internal rules**¹⁴ **on whistleblowing**.

The rules aim to encourage staff to report concerns, while providing assurance for their own position, which will facilitate the detection of any potential or actual instances of fraud, corruption and serious irregularities. The guidelines further strengthen the Agency's overall policy towards ethics and professional conduct.

Policy and procedure for management of sensitive functions

Sensitive functions imply the risk that the jobholders deliberately use their decision-making power or influence with a view to gain personal advantage (financial or non-financial). Such behaviour would negatively affect the Agency in a significant way. To that end, it is subject to careful management, with the aim to reduce or control to an acceptable level the risk of misuse of powers.

To ensure that, the Director adopted the Policy and procedure for management of sensitive functions¹⁵ with the overall purpose to define sensitive functions and introduce relevant mitigating controls in order to prevent irregularities, fraud and corruption. The policy ensures that the Agency's sensitive functions are clearly defined, recorded and kept up to date. In this respect, the Agency performed regular assessments of its sensitive functions (in 2014 and 2018) and the risks associated with these functions were assessed and addressed through mitigating measures and specific ex-post controls.

Ethics and integrity

The Agency has taken appropriate measures to foster its mission and values throughout the organisation. A welcome pack, including a Code of good administrative behaviour, is distributed to all newly recruited staff, including ethical matters.

¹² Decision 2018-22 of the Director of the Agency for the Cooperation of Energy Regulators of 27 September 2018 adopting guidelines on prevention and management of conflicts of interest concerning staff members involved in selection, recruitment or reclassification procedures.

¹³ Decision 2017-35 of the Director of the Agency for the Cooperation of Energy Regulators of 21 December 2017 on the publication of information on meetings with organisations or self-employed individuals.

¹⁴ Decision No. 09/2018 of the Administrative Board of the Agency for the Cooperation of Energy Regulators 7 June 2018 establishing the guidelines on whistleblowing and repealing Decision No 14/2014.

¹⁵ Decision 2012-38 of the Director of the Agency for the Cooperation of Energy Regulators of 22 November 2012 on the adoption of the policy for the management of sensitive functions.

The Agency has further translated these rules into concrete terms through relevant and regular training on Ethics and Integrity. The training is part of the Agency's Learning and Development Framework, and is obligatory for all new staff members. It focuses on enhancing awareness about professional ethics and contributes to a better understanding of: the main staff conduct principles and rules/code of good administrative behaviour; main staff obligations; conflict of interest; reporting of frauds and disciplinary matters; prevention of wrongdoings; protection of staff in working relationships and delivery of work; recognising and minimising risk situations.

Moreover, fraud awareness sessions are conducted at least once a year and are available to all staff. In addition, an information page, dedicated to anti-fraud, is kept up-to-date on the Agency's intranet. The Agency has appointed¹⁶ an Ethics Correspondent, whose role is to contribute to the making of the ethical principles, standards, rules and obligations, as well as the relevant procedures, more transparent and easier to understand for Agency' staff. The Ethics Correspondent acts in confidence by serving as the focal contact point for all ethics-related issues for Agency's services, their staff and other persons working for the Agency.

Other measures

Additional measures, both preventive and detective, were introduced in order to support effective risk management (including the risk of fraud):

- **Preventive** – include segregation of duties, as per Decision of the Director of the Agency 2018-09¹⁷ with regards to 'four eyes principle' for financial transactions, ex-ante and ex-post legal checks on procurement documentation, management supervision, regular meetings and monitoring tools (financial and non-financial), awareness raising actions on general conduct and other measures.
- **Detective** – the various checks and verifications performed to detect any issues related to sensitive functions, including independent audits, ex-post reporting, etc.

A thorough fraud risk assessment was conducted in 2018 as part of the process of the revision of the Anti-Fraud Strategy in order to identify any fraud risk areas, not covered by the existing controls, and to propose specific actions to address the potential risks. The results are presented in section 4.

4. ANTI-FRAUD STRATEGY

4.1. Fraud risk assessment

The following considerations are taken when assessing the fraud risk related to the Agency's activities:

- In any organisation, certain staff members are required to perform functions involving significant autonomy or executive power, implying a risk that such powers may be misused for personal gain;
- The commitment to a zero tolerance towards fraud is not leading to the systematic achievement of a "zero risk" situation, Management has to determine the level of

¹⁶ Decision 2018-31 of the Director of the Agency for the Cooperation of Energy Regulators of 12 November 2018 appointing the Ethics Correspondent.

¹⁷ Decision 2018-09 of the Director of the Agency for the Cooperation of Energy Regulators of 25 May 2018 On Guidelines on Financial Circuits and Segregation of Duties at the Agency for the Cooperation of Energy Regulators and repealing Decision No 2015-16 of the Director of the Agency for the Cooperation of Energy Regulators of 10 July 2015.

- residual risk that can be accepted, considering the cost-benefit and proportionality of controls and the objective to achieve the best level of protection possible.;
- The degree of personal judgement in decision-making processes within the Agency is limited. The Agency is implementing and executing tasks from a pre-defined framework, either on the basis of Union legislation or on the basis of its Work Programme adopted by the Administrative Board. The process of adoption of Agency' decisions in the regulatory area acts combines the proposal from the Director and a formal opinion by the Board of Regulators. Therefore, although the proposal from the Director in those cases is influential, policy decisions are not taken by staff of the Agency, but in the institutional context by the European Commission or by the Administrative Board.
 - For most internal decisions, proper measures are put in place and one individual never takes decisions. The 'four eyes principle' is strictly respected by the Agency's staff.

In this framework and in line with **OLAF's Methodology and guidance for anti-fraud strategies for EU decentralised agencies**, the Agency has conducted a fraud risk assessment of its activities based on the estimated likelihood and possible impact of fraud. The assessment was performed in October 2018. The following risk areas were identified:

- leak of information,
- deletion of/ tampering with information and
- Conflict of interest.

The identified major risks formulate the basis for the specific objectives for the Agency for the next three years. A careful assessment of the main resources at the Agency's disposal has taken place in order to provide for the formulation of realistic and reachable objectives. Detailed mitigating measures to address effectively all the risks identified are presented in the Action Plan in Annex A.

An annual review of the fraud risks will be part of the Agency's annual risk assessment, implemented in the framework of the preparation of the Annual Work Programme. The fraud risk assessment will also be reviewed each time significant changes occur or new risks are identified. If, following the review, new risks are identified, the management will define appropriate mitigation actions.

4.2. Objectives

On the basis of the results of the risk assessment, the Agency has formulated three operational objectives, accompanied by an Action Plan (Annex A). When implementing the proposed actions, the Agency will take as much as possible advantage of synergies through cooperating with other Agencies and external partners (Member States, third countries, etc.) by sharing best practices.

Objective 1: To raise the level of fraud awareness in the Agency, including increased knowledge and capacity for performing preventive and detective controls

As described above, the Agency has introduced a number of internal control principles and measures that support effective prevention and detection of fraud, as well as support the investigation and, where necessary, the introduction of corrective measures in areas where real risks have occurred.

The increased communication and awareness raising amongst staff on fraud prevention and detection and the specific measures and instruments they have at their disposal will ensure that

these specific controls are known and used by all staff. It will also decrease the chances that the real risks materialise and will improve staff's ability to deal with such cases when and if they occur.

Therefore, the Agency will continue to ensure that appropriate targeted training/information sessions are made available to all staff and that the relevant information on to the prevention, detection investigation and corrective measures related to fraud are being kept up-to-date on the dedicated sites on Agency's Intranet.

Objective 2: To support effective prevention and detection of fraud risk, in particular through development of procedures, guidelines or specific anti-fraud measures and controls, where necessary.

Identification and management of risks are key components of the risk management process in the Agency. It has established **ex-ante and ex-post controls** in both the administrative and the operational areas. However, as certain procedures have not been specifically designed to detect fraud, the Agency will aim to explore if the performed checks could also address fraud prevention and detection, taking cost-benefit and proportionality considerations into account, and appropriate actions to increase awareness of those involved in the controls. Specific control procedures shall be introduced in areas where there is potentially high fraud risk.

In order to increase internal exchange of information and coordination, fraud risks and results from audits, on-the-spot visits, financial and other controls could be discussed at the regular departments meetings, whenever relevant. This is expected to significantly improve prevention and detection of fraud.

Furthermore, the Agency will develop or further enhance existing procedures and guidelines and/or strengthen controls in the high-risk areas identified during the risk assessment: leak of information, deletion of/ tampering with information and conflict of interest.

Objective 3: To establish appropriate internal procedures for reporting and handling potential fraud cases and their outcomes.

Where the Agency has entrusted to OLAF the task of conducting internal administrative investigations in instances where serious wrongdoings or potential fraudulent behaviour are suspected, it shall ensure close cooperation and maintain regular contacts with the Office on such cases.

Therefore, the Agency needs to establish internal guidelines for following-up on the results of OLAF investigations and reinforce cooperation with OLAF in such cases (in particular by ensuring timely sharing of information). These guidelines should cover the need to inform in appropriate and timely manner the administrative board.

The Action Plan presents the concrete steps to achieve the specific objectives, as well as assigns performance indicators, deadlines and specific responsibilities for their implementation.

ANNEX A
ACTION PLAN

This action plan, designed to implement the Anti-Fraud Strategy of the Agency, covers the period 2019-2021. The target dates are set according to the level of priority as well as availability of resources. The actions cover all stages of the anti-fraud cycle: prevention, detection, investigation and corrective measures.

Objective 1	Actions to be taken	Responsible	Deadline	Indicator
To raise the level of fraud awareness in the Agency, including increased knowledge and capacity for performing preventive and detective controls.	1.1 Information session on fraud prevention and detection to be organised and accessible to all staff.	Director's Office	2021	1/year
	1.2 Regular updates of the anti-fraud resource page on the Agency's intranet.	Administration Department	2021	2/year and whenever necessary
Objective 2	Actions to be taken	Responsible	Deadline	Indicator
To support effective prevention and detection of fraud risk, in particular through development of procedures, guidelines or specific anti-fraud measures and controls, where necessary.	2.1 Continue to apply ex-ante and ex-post controls also as fraud prevention and detection measures, taking cost-benefit and proportionality considerations in account, and identify appropriate actions to continuously keep the awareness of those involved in controls.	Administration Department	Q4 2021	A report on the measures undertaken and the results achieved (where possible) will be drawn and reported in the Consolidated Annual Activity Report ('CAAR') at the end of the reference period.
	2.2 Develop procedures and guidelines and/or strengthen controls in high-risk areas: to prevent Leak of information, Deletion/Tampering of Information, Conflict of Interest:	Director's Office, Administration Department,	Q4 2021	Specific measures for improvement of information security will be implemented in 2019 and in 2020 in accordance with the Action Plan for the IAS Audit on Information Security performed in 2018.

	<ul style="list-style-type: none"> - Further strengthen information security procedures in the REMIT area. - Establish a roadmap for the implementation of the overall information security policy. - Perform regular penetration tests and regular security risk assessments. - Provide awareness training to staff dealing with sensitive data. - Improve anomalies detection and reporting mechanisms. - Upgrade the document management system and tools and develop a filing and archiving plan. - Further elaborate the guidelines for the assessment of conflict of interest for independent experts. 	Market Integrity and Transparency Department		
	2.3 Discuss and report on the implementation of the strategy and the updates at the regular management meetings as appropriate.	Director's Office	Q4 2021	Management will oversee the implementation of the Action Plan on an ongoing basis. It will be placed on the Coordination and Management meetings' agenda at least once per year, or as necessary.
	2.4 Ensure that fraud risk is assessed as part of the annual risk assessment exercise to draw attention to fraud risk areas during risk assessment exercise.	Director's Office	Q4 2021	1/year

Objective 3	Actions to be taken	Responsible	Deadline	Indicator
Establish appropriate internal procedures for reporting and handling potential fraud cases and their outcomes.	3.1 Set-out internal guidelines for following-up on the results of OLAF investigations and reinforce cooperation with OLAF in such cases (ensure timely sharing of information).	Administration Department	Q4 2019	The guidelines will be adopted by the end of 2019 and will be reviewed annually.
	3.2 Report on the implementation of the Anti-Fraud Strategy to the Administrative Board and in the Consolidated Annual Activity Report (CAAR).	Administration Department/ Director's Office	Q3 2021	Reporting to the Administrative Board at least once a year and as necessary; Reporting in the CAAR annually.