



CORTE DEI CONTI

Managing data related to fraud and irregularities

the practice at the Italian Corte dei Conti

University of Pisa – Summer School – 11 July 2019



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The Audit Chamber for European and International Affairs

The two main scopes of our Chamber

EU Area

(Source: Cdc Regulation, art. 10)

- Annual Report
- Special Report
- Monitoring on frauds

(Source: TFEU art. 287)

- Cooperation with ECA

Cooperation with other EU Bodies

International Area

(Treaties, Agreements. MoUs)

- Audits in cooperation with other SAIs

(UN Resolution General Assembly No. 1438-XIV 5.12.1959)

- External Auditor function of UN Organizations
- Participation in the Technical Group and the Panel of UN External Auditor)



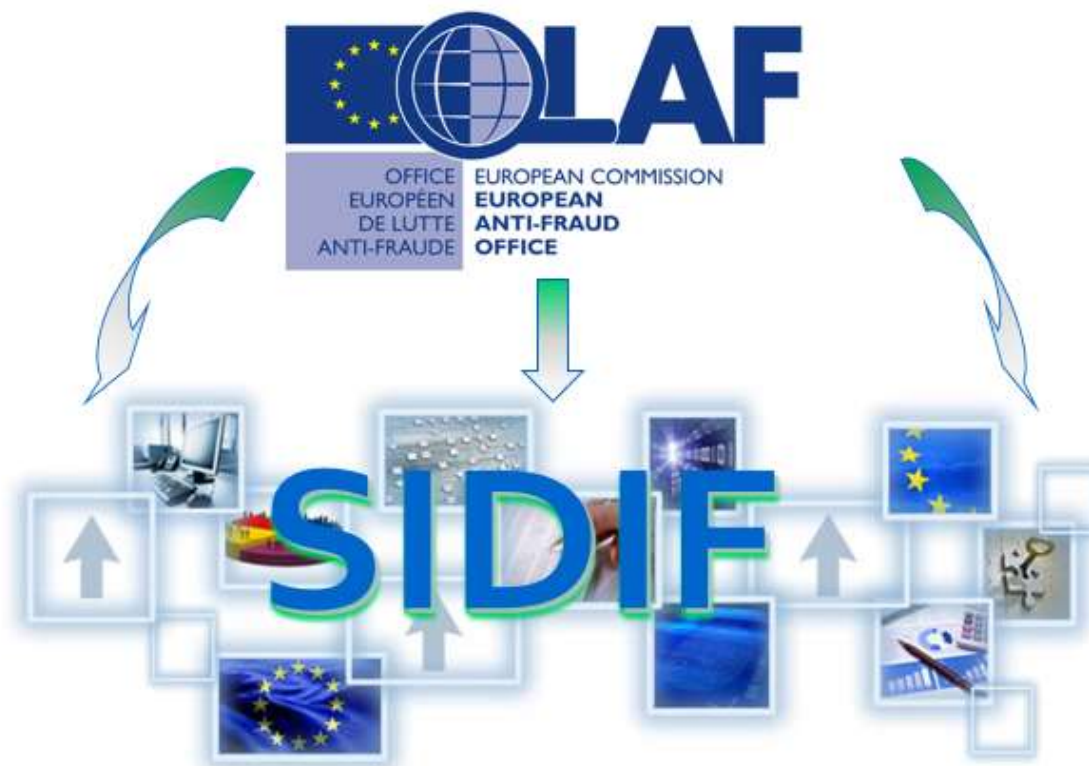
Monitoring irregularities and frauds

The Chamber, through its own information system (SIDIF-ConosCo), populated by data collected in the European System (IMS-OLAF) but with the possibility of adding information with qualifying elements on judicial proceedings, carries out the following activities:

- Analysis for prevention, contrast and recovery
- Monitoring on the progress of recoveries by the Administrations
- Monitoring on jurisdictional recoveries
- Avoid wastes of EU and national resources



SIDIF System at Corte dei conti





SIDIF System features

- SIDIF Data Bank is NOT a copy of IMS-OLAF System but starts from a common basis;
- SIDIF enhances the descriptive fields to facilitate risk analysis;
- SIDIF facilitates the monitoring of recovery actions undertaken by the Managing Authorities (MA), implementing the database with the information assumed during the preliminary activities carried out in the context of the controls;
- SIDIF focuses attention on the irregular cases where a withdrawal occurred as declared by the MA (the irregularity that no longer weighs on the EU budget) because the Chamber continues the monitoring of recoveries within the national system, until the recovery is achieved for national resources;
- SIDIF is going to enhance its data adding information related to jurisdictional actions also for irregularities.



How SIDIF works

SIDIF-management

- ✓ Export of data from IMS
- ✓ Loading of data in the SIDIF-management
- ✓ Balancing checks with reporting of anomalies found
- ✓ Appropriate corrections for the purpose of data consistency (with notification to the Administrations in charge)
- ✓ Case validation
- ✓ Next step on SIDIF-ConosCo

SIDIF-ConosCo

- ✓ Possibility to create analytical and synthetic reports, for all EU funds, based on many elements, like personal data of the person involved, financial data and descriptive data of the irregularity or fraud
- ✓ To monitor the recovery activities, SIDIF needs to know the information about pending trials at the Corte dei conti and in the criminal justice system, civil litigation and administrative litigation



The information flows (our internal goal)





THANKS FOR YOUR ATTENTION

