



INSTITUTIONAL DECLARATION OF MIDIT ANTI-FRAUD POLICY

Introduction

MIDIT, as the European Union's fund management authority, is committed to maintaining a high level of legal, ethical and moral quality and to adopting the principles of integrity, impartiality and honesty, and it is its intention to demonstrate its opposition to fraud and corruption in the performance of its functions. All staff members are expected to make that commitment as well. The aim of this policy is to promote a culture that acts as a deterrent to any type of fraudulent activity and that makes it possible to prevent and detect it, and to develop procedures that facilitate the investigation of fraud and related crimes, and which will ensure that such cases are dealt with properly and at the appropriate time.

The term "fraud" is used to describe a wide variety of ethically unethical behaviors, such as theft, corruption, embezzlement, bribery, counterfeiting, misrepresentation, collusion, money laundering, and concealment. It often involves the use of deception in order to achieve personal gains for a person linked to a public body or for a third party, or losses for another person (the intention is the fundamental element that differentiates fraud from irregularity). Fraud not only implies possible financial consequences, but also damages the reputation of the body responsible for the efficient and efficient management of the funds. This is particularly important for the public bodies responsible for managing EU funds. Corruption is the abuse of power to gain personal gain. There is a conflict of interests when the impartial and objective exercise of a person's functions is compromised on grounds relating to his or her family, his or her sentimental life, his or her political or national affinities, his or her economic interests or any other type of interest shared with, for example, an EU fund-seeker.

Responsibility

- To the management authority, responsibility for managing the risk of fraud and corruption has been delegated to the Anti-Fraud Committee, which has responsibility for:
- To carry out regular studies of the risk of fraud, with the help of an evaluation team.
- To establish an effective anti-fraud policy and an anti-fraud response plan.
- Make sure that staff are aware of all fraud-related issues and that they are trained in this regard.
- Make sure that the management authority immediately forwards investigations to the competent bodies when cases of fraud occur.
- The controllers of the management authority processes or managers are responsible for the day-to-day management of fraud risks and action plans, as provided for in the assessment of fraud risk, and especially of:
- Make sure that there is an effective internal control system within the scope of its responsibility.
- Prevent and detect fraud.



MIDIT

Mancomunitat d'Iniciatives pel Desenvolupament Integral del Territori
dels Municipis de Vandellòs i l'Hospitalet de l'Infant, Tivissa i Pratdip

- Make sure due diligence is carried out and precautionary measures are taken in the event of suspected fraud.
- To take corrective measures, including administrative sanctions, if appropriate.

Conclusions

Fraud can manifest itself in many ways. The management authority must adopt a zero-tolerance policy on fraud and corruption, and it must be able to count on a powerful control system designed to prevent and detect, where possible, any fraudulent action and, if necessary, to remedy its consequences.

This policy and all the relevant procedures and strategies are supported by the MIDIT plenary, which will carefully review them and update them continuously.