1: ASSESSMENT OF EXPOSURE TO SPECIFIC FRAUD RISKS - <u>SELECTION OF APPLICANTS</u> BY MANAGING AUTHORITIES

			ESCRIPTION OF R	RISK		
Risk Ref	Risk Title	Risk description	Who is involved in the risk? (Managing Authority (MA) / Implementing Bodies (IP) / Certifying Authority (CA) / Beneficiaries (BF) / Third Parties (TP))	Is the risk internal (within the MA), external, or a result of collusion?	relevant to your Managing	If you have answered NO, provide justification for your answer
SR1		Members of the MA's evaluation board intentionally influence the evaluation and selection of applicants to favour a certain applicants by providing favourable treatment to the their application in the evaluation or by exerting pressure on other panel members	Managing Authority and Beneficiaries	Internal / Collusion		
SR2		Applicants submit false declarations in the application, misleading the evaluation board that they comply with the general and specific eligibility criteria to win an application procedure	Beneficiaries	External		
SR3	Double funding	An organisation applies for funding for the same project from several EU funds and/or Member States without declaring these applications	Beneficiaries	External		
SRX		Insert description of additional risks				

	RISK DESCRIPTION											
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?								
SR1	Conflicts of interest within the	Members of the MA's evaluation board intentionally influence the	Managing Authority and Beneficiaries	Internal / Collusion								

GF	ROSS RIS	SK		EXISTIN	NG CONTROLS						NET RISH	K
	Risk	Total risk					How confident are you in the effectiveness	Effect of combined controls on risk IMPACT taking into account	Effect of combined controls on risk LIKELIHOOD taking into account		Risk	Total current
		score			Do you evidence the	Do you regularly test	of this	confidence	confidence	Risk Impact	Likelihood	risk score
(GROSS)	(GROSS)	(GROSS)	Control ref	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)
3	1			The evaluation board is comprised of several senior management personnel who are rotated, with some level of randomness in their selection for participation in each evaluation board. The MA has a secondary panel in place to review a sample of decisions made by the preliminary evaluation panel.	Yes	Yes	М	-1	-2	2	-1	-2
			SC 1.3	The MA has a conflict of interest policy, including an annual declaration and register for all personnel, in place and has measures in place to ensure that these are followed. The MA implements regular adequate training courses on ethics and integrity for all								
				personnel.							1	
			SC 1.5	The MA ensures that individuals are aware of the consequences of partaking in activities that may call their integrity into question, with clear descriptions of the consequences associated with specific misdemeanours.								
				All calls for application should be published.							1	
			SC 1.7	All applications should be recorded and evaluated in accordance with applicable criteria.								
			SC 1.8	All decisions on the acceptance / rejection of applications should be communicated to the applicants.							İ	
			SC 1.X	Insert description of additional controls							i	

1	NET RISE	(ACT	TION PLAN				TA	RGET R	SK
Risk Impact	Risk Likelihood	Total current risk score					Effect of combined planned controls on new NET risk		Risk Likelihood	Total risk score
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)
2	-1	-2				-1	-1	1	-2	-2

	RISK DESCRIPTION										
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?							
SR2	False declarations by applicants	Applicants submit false declarations in the application, misleading the evaluation board that they comply with the general and specific eligibility criteria to win an application procedure	Beneficiaries	External							

GF	ROSS RIS	SK		EXISTI	NG CONTROLS						NET RIS	Κ
Risk Impact	Risk Likelihood	Total risk score			Do you evidence the	Do you regularly test	How confident are you in the effectiveness of this	Effect of combined controls on risk IMPACT taking into account confidence	Effect of combined controls on risk LIKELIHOOD taking into account confidence	Risk Impact	Risk Likelihood	Total current risk score
(GROSS)	(GROSS)	(GROSS)	Control ref	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)
1	1	1	SC 2.1	The MA's screening process for project applications includes independent verification of all supporting documents.	Yes	Yes	М	-1	-2	0	-1	0
			SC 2.2	The MA's screening process makes use of prior knowledge of the beneficiary to make an informed decision as to the veracity of declarations and information submitted.								
			SC 2.3	The MA's screening process includes using knowledge of previous fraudulent applications and other fraudulent practices.								
			SC 2.X	Insert description of additional controls								

1	NET RISH	(AC*	TION PLAN				TΑ	RGET R	SK
Risk Impact	Risk Likelihood	Total current risk score					Effect of combined planned controls on new NET risk		Risk Likelihood	Total risk score
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)
0	-1	0				-1	-1	-1	-2	2

	RISK DESCRIPTION										
Who is involved in the risk?											
Risk Ref	Risk Title	Risk description		of collusion?							
SR3	Double	An organisation applies for funding for the same project from several EU	Beneficiaries	External							
	funding	funds and/or Member States without declaring these applications									

GF	GROSS RISK			EXIS1	TING CONTROLS					NET RISK		
	Risk	Total risk					How confident are you in the effectiveness		Effect of combined controls on risk LIKELIHOOD taking into account		Risk	Total current
Risk Impact	Likelihood	score			Do you evidence the	Do you regularly test	of this	confidence	confidence	Risk Impact	Likelihood	risk score
(GROSS)	(GROSS)	(GROSS)	Control ref	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)
1	3	3		The MA's screening process includes cross checks with the national authorities administering other funds, and also other relevant Member States.	Yes	Yes	M	-1	-2	0	1	0
			SC 3.X	Insert description of additional controls								

1	NET RISI	K	AC	CTION PLAN				TARGET RISK			
Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)	
0	1	0				-1	-1	-1	0	0	

	RISK DESCRIPTION										
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?							
SRX	0	Insert description of additional risks	0	0							

GF	ROSS RIS	SK		EXIST	TING CONTROLS					NET RISK		
	Risk	Total risk					How confident are you in the effectiveness		Effect of combined controls on risk LIKELIHOOD taking into account		Risk	Total current
Risk Impact (GROSS)	-	score	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test	of this control?	confidence levels	confidence levels	Risk Impact (NET)	Likelihood (NET)	risk score (NET)
			SC X.1 SC X.X	Insert description of additional controls						0	0	Ö

N	IET RISK	(AC	CTION PLAN				TARGET RISK		
Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)
0	0	0	r latilled new control	responsible marriada	Deadine for implementation	IIII ACT	EIREEIIIOOD	0	0	0

2: ASSESSMENT OF EXPOSURE TO SPECIFIC FRAUD RISKS - <u>IMPLEMENTATION OF PROGRAMME</u> AND VERIFICATION OF ACTIVITIES

			RISK DES	SCRIPTION			
Risk Ref	Risk Title	Risk description	Detailed risk description	Who is involved in the risk? (Managing Authority (MA) / Implementing Bodies (IP) / Certifying Authority (CA) / Beneficiaries (BF) / Third Parties (TP))	Is the risk internal (within the MA), external, or a result of collusion?	Is this risk relevant to your Managing Authority?	If you have answered NO, provide justification for your answer
Imple	mentation - public i	procurement risks for contract	s tendered and managed by b	eneficiaries			
IR1		A member of staff of staff of the beneficiary favours an applicant / tenderer because: - an undeclared conflict of interest occurred or - bribes or kickbacks were paid	Beneficiaries may award sub-contracts to third parties in which a member of staff has an interest, whether financial or otherwise. Similarly organisations may not fully disclose all conflicts of interest when applying for a contract or 2) Third parties that have applied for contracts may offer kickbacks or bribes to the beneficiaries in order to influence the award of contracts.	Beneficiaries and Third Parties	External		
IR2	Avoidance of required competitive procedure	A beneficiary avoids the required competitive procedure in order to favour a particular applicant in either winning or maintaining a contract by: - split purchases or - unjustified single source award or - not organising a tendering process or - irregular extension of the contract.	1) Beneficiaries may split a purchase into two or more purchase orders or contracts in order to avoid having to launch a competitive procedure or higher-level management review or 2) Beneficiaries may falsify single source acquisition justification by drafting very narrow specifications or 3) Beneficiaries may award contracts to favoured third parties without the required tendering process or 4) Beneficiaries may extend original contract lengths via a contract amendement or additional condition, in order to avoid a re-tendering process.	Beneficiaries and Third Parties	External		
IR3	Manipulation of the competitive procedure process	A member of staff of an MA favours a tenderer in a competitive procedure through: - rigged specifications or - leaking bid data or - manipulation of bids.	Beneficiaries may tailor requests for bids or proposals so that they contain specifications which are tailored to meet the qualifications of a particular bidder, or which only one bidder can meet. Specifications which are too narrow can be used to exclude other qualified bidders or 2) Contracting, project design or bid evaluation personnel from a beneficiary may leak confidential information to help a favoured bidder formulate a superior technical or financial proposal, such as estimated budgets, preferred solutions, or the details of competing bids or 3) Beneficiaries can manipulate bids after receipt to ensure that a favoured contractor is selected	Beneficiaries and Third Parties	External		
IR4	Collusive bidding	Bidders manipulate the competitve procedure organised by a beneficiary to win a contract by colluding with other bidders or setting up fake bidders: - collusive bidding including bidding by interlinked companies or - phantom service provider	1) Third parties in a particular geographic area or region or industry can conspire to defeat competition and raise prices through various collusive bidding schemes, such as complementary bidding, bid suppression, bid rotation and market division or 2) Third parties may set up a 'phantom' service provider to submit complementary bids in collusive bidding schemes, to inflate costs or simply to generate fictitious invoices.In addition, an employee of the beneficiary can authorise payments to a fictitious seller in order to embezzle funds.	Third parties	External		
IR5	Defective pricing	A bidder manipulates the competitive procedure by not specifying certain costs in its bid	Third parties may fail to disclose current, complete and accurate cost or pricing data in their price proposals resulting in an increased contract price.	Third Parties	External		
IR6	Manipulation of cost claims	A contractor manipulates cost claims or invoices to overcharge or recharge incurred costs. - Single contractor double claims costs or - False, inflated or duplicate invoices.	the same personnel costs, fees or expenses to several contracts or 2) Third parties might knowingly submit false, inflated or duplicate invoices, either acting alone or in collusion with contracting personnel.	Third Parties	External		
IR7	Non-delivery or substitution of products	with grant agreement	Third parties may substitute inferior quality items for those which are specified in the contract or otherwise fail to meet contract specifications and then knowingly misrepresent that they have. Benefeciaries may be complicit in this fraud or 2) Some or all products or services to be supplied as part of a contract may not be provided, or the contract was knowingly not carried out in line with the grant agreement.	Beneficiaries and Third Parties	External		
IR8	Amendment of existing contract	A beneficiary and a contractor collude to amend an existing contract with more favourable conditions for the third party to such an extent that the original procurement decision is no longer valid.	Amendment may be made to a contract after it has been agreed between a beneficiary and a third party, changing the contract terms/conditions to such an extent that the original procurement decision may no longer be valid.	Beneficiaries and Third Parties	External		

Impl	ementation - risks w	ith labour costs incurred with	in beneficiaries or third parties	6		
IR9	Overstatement of quality or activities of personnel	A contractor intentionally overstates the quality of provided personnel or activities to claim them as eligible costs. - Inadequately qualified labour or - Inaccurate descriptions of activities completed by personnel	A beneficiary or third party may propose a team of adequately qualified personnel in a tender, only to implement the action with personnel that are inadequately qualified or 2) A beneficiary or third party may knowingly falsify descriptions of tasks performed by personnel in order to ensure that costs claimed are considered elicible	Beneficiaries or Third Parties	External	
IR10	False labour costs	A beneficiary claims knowingly false labour costs for activities that are not carried out or not carried out in accordance with the contract. - False labour costs or - Uncompensated overtime or - Incorrect time rates claimed or - Staff costs claimed for personnel that do not exist or - Staff costs claimed for activities that took place outside the implementation period.	1) A beneficiary or third party may knowingly claim false labour, by inflating the number of working hours completed by the trainers, or by falsifying documents supporting the existence of such events, such as the record of attendance and invoices for the renting of teaching rooms or 2) A beneficiary or third party may knowingly claim overtime where no credit for the extra hours is usually give to staff or 3) A beneficiary or third party may knowingly claim inflated rates for personnel by misrepresenting hourly rates or actual working hours 4) A beneficiary or a third party may falsify documentation in order to claim costs for personnel that are not emplyed, or which do not exist or 5) A beneficiary or third party may knowingly falsify documentation to ensure that costs appear to have been incurred during the relevant implementation period.		External	
IR11	Labour costs are apportioned incorrectly to specific projects	A beneficiary knowingly incorrectly apportions staff costs between EU projects and other sources of funding	A beneficiary may knowingly incorrectly apportion staff costs between EU projects and other sources of funding	Beneficiaries	External	
IRXX		Insert description of additional risks				

	RISK DESCRIPTION												
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?									
IR1	Undisclosed conflict of interests or bribes and kickbacks	A member of staff of staff of the beneficiary favours an applicant / tenderer because: - an undeclared conflict of interest occurred or - bribes or kickbacks were paid	Beneficiaries and Third Parties	External									

GF	ROSS RIS	SK		EXISTIN	NG CONTROLS					NET RISK		
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test this control?	How confident are you in the effectiveness of this control?	Effect of combined controls on risk IMPACT taking into account confidence levels	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
4	2	8	Undeclared confli					-1	-2	3	0	0
				The MA requires that beneficiary evaluation boards are comprised of several senior management personnel who are rotated, with some level of randomness in their selection for participation. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М					
			IC 1.2	The MA requires beneficiaries to have conflict of interest policies, declarations and conflicts registers and reviews their operation for a sample of beneficiaries.								
			IC 1.3	The MA give clear guidance or training to beneficiaries on ethics, conflicts of interest and the implications of non-adherence to accepted guidelines.								
			IC 1.4	The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.								
			IC 1.X	Insert description of additional controls								
			Bribes and kickba	acks								
				The MA requires that beneficiary evaluation boards are comprised of several senior management personnel who are rotated, with some level of randomness in their selection for participation. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М					
			IC 1.12	The MA requires beneficiaries to have conflict of interest policies, declarations and conflicts registers and reviews their operation for a sample of beneficiaries.								
			IC 1.13	The MA give clear guidance or training to beneficiaries on ethics, conflicts of interest and the implications of non-adherence to accepted guidelines.								
				The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.								
			IC 7.X	Insert description of additional controls								

NET RISK	(ACTION PLAN						TARGET RISK		
Risk Likelihood (NET)	Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation				Risk Likelihood (TARGET)	Total risk score (TARGET)	
0	0			, , , , , , , , , , , , , , , , , , , ,	-1	-1	-1	-1	1	
	Risk Likelihood	Total Risk current Likelihood risk score	Risk current Likelihood risk score	Risk current Likelihood risk score	Risk current Likelihood risk score	Risk Likelihood (NET) Planned new control Responsible individual Deadline for implementation Effect of combined planned controls on new NET risk IMPACT	Total current risk score (NET) Planned new control Responsible individual Peace individual Effect of combined planned controls new NET risk on	Total current risk score (NET) NET Planned new control Plann	Total current risk score (NET) Planned new control Responsible individual Deadline for implementation Figure 1. Total current risk score (NET) Planned new control Responsible individual Deadline for implementation Figure 1. Total combined combined combined combined combined controls new NET risk on new NET risk on new NET risk Risk Impact Likelihood (TARGET) (TARGET)	

		RISK DESCRIPTION		
			Who is involved in the risk?	Is the risk internal (within the MA), external, or a result
Risk Ref	Risk Title	Risk description		of collusion?
IR2	Avoidance of	A beneficiary avoids the required competitive procedure in order to	Beneficiaries and Third	External
	required	favour a particular applicant in either winning or maintaining a contract	Parties	
	competitive	by:		
	procedure	- split purchases or		
	ľ	- unjustified single source award or		
		- not organising a tendering process or		
		- irregular extension of the contract.		I

GF	ROSS RIS	SK		EXISTI	NG CONTROLS					NET RISK			
Risk	Risk	Total risk					How confident are you in the effectiveness	Effect of combined controls on risk IMPACT taking into account	Effect of combined controls on risk LIKELIHOOD taking into account		Risk	Total current	
Impact	Likelihood	score			Do you evidence the	Do you regularly test	of this	confidence	confidence	Risk Impact	Likelihood	risk score	
(GROSS)	(GROSS)	(GROSS)	Control ref	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)	
5	5	0	Split purchases					-1	-1	4	4	0	
			IC 2.1	The MA reviews a list of proposed contracts by beneficiaries prior to implementation of programmes for contracts just under threshold values	Yes	Yes	М						
				The MA requires that contract awards are reviewed by a secondary mechanism within the beneficiary other than the selection panel (e.g. senior level personnel within the beneficiary), who each verify that procurement procedures have been followed. The MA reviews the operation of these controls for a sample of beneficiaries.									
				There is evidence that an Internal Audit function within the beneficiaries regularly reviews the operation of internal controls over procurement.									
			IC 2.X Unjustified single	Insert description of additional controls									
				The MA requires that prior approval is given for all single source awards by secondary	Yes	Yes	М						
				The War legules that plan approval is given to an issuing source awards by secondary mechanism other than the procuring department (e.g., senior level personnel within the beneficiary). The MA reviews the operation of these controls for a sample of beneficiaries.		ies	M						
				Single source awards must have prior authorisation from the MA.									
			IC 2.13	The MA performs a periodic review of a sample of contracts in order to ensure that technical specifications are not too narrow in comparison to services required for the programme.									
			IC 2.14	There is evidence that an Internal Audit function within the beneficiaries regularly reviews the operation of internal controls over procurement.									
				Insert description of additional controls									
			Irregular extensio										
				The MA requires that all contract awards are reviewed by a secondary mechanism within the beneficiary other than the selection panel (e.g. senior level personnel within the beneficiary), who each verify that procurement procedures have been followed. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М						
			IC 2.22	The MA performs a periodic review of a sample of contracts in order to ensure that the correct procurement process has been followed.									
			IC 2.23	The MA requires that beneficiaries have conflict of interest policies, declarations and conflicts registers and reviews their operation for a sample of beneficiaries. The MA reviews the operation of these controls for a sample of beneficiaries.									
				There is evidence that an Internal Audit function within the beneficiaries regularly reviews the operation of internal controls over procurement.									
			IC 2.X Lack of tendering	Insert description of additional controls									
			IC 2.31	The MA requires beneficiaries to have a secondary mechanism other than the procuring department to approve contract amendments. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М						
				Contract amendments that extend an original agreement above a pre-defined significant threshold must have prior authorisation from the MA.									
				There is evidence that an Internal Audit function within the beneficiaries regularly reviews the operation of internal controls over procurement. Insert description of additional controls									

	NET RISK	(ACT	TON PLAN				TARGET RISK		
Risk Impact	Risk Likelihood	Total current risk score					Effect of combined planned controls on new NET risk	Risk Impact	Risk Likelihood	Total risk score
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)
0	0	0				-1	-1	-1	-1	1

	RISK DESCRIPTION											
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?								
IR3	Manipulation of the competitive procedure process	A member of staff of an MA favours a tenderer in a competitive procedure through: - rigged specifications or - leaking bid data or - manipulation of bids.	Beneficiaries and Third Parties	External								

GF	ROSS RIS	SK .		EXISTIN	NG CONTROLS						NET RISI	<
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test this control?	How confident are you in the effectiveness of this control?	Effect of combined controls on risk IMPACT taking into account confidence levels	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
4	2	8	Rigged specificat					-1	-1	3	1	3
			IC 3.1	The MA requires beneficiaries to have a secondary mechanism other than the procuring department to verify that bid specifications are not too narrow. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М					
				The MA performs a periodic review of a sample of contracts in order to ensure that technical specifications are not too narrow in comparison to services required for the programme.								
				There is evidence that an Internal Audit function within the beneficiaries regularly reviews the operation of internal controls over procurement.								
			IC 3.X	Insert description of additional controls								
			Leaking bid data									
			IC 3.11	The MA requires beneficiaries to have a secondary mechanism that conducts a review of a sample of winning bids against competition for any indications of prior knowledge of bid information. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М					
			IC 3.12	The MA requires a high level of transparency in the award of contracts, such as the publication of all contract information that is not publically sensitive. The MA reviews the operation of these controls for a sample of beneficiaries.								
			IC 3.13	The MA performs a periodic review of a sample of winning bids against competition for any indications of prior knowledge of bid information.								
				The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.								
			IC 3.X	Insert description of additional controls								
			Manipulation of b									
			IC 3.21	The MA requires that the tender process includes a transparent bid opening process, and adequate security arrangements for unopened tenders. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М					
			IC 3.22	The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.								
			IC 3.X	Insert description of additional controls								

1	NET RISK	(AC1	ION PLAN				TARGET RISK		
Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)
3	1	3	Tainted new control	1100 portono in marridad.	Bedanie for implementation	-1	-1	2	0	0

	RISK DESCRIPTION												
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?									
IR4		Bidders manipulate the competitve procedure organised by a beneficiary to win a contract by colluding with other bidders or setting up fake bidders: - collusive bidding including bidding by interlinked companies or - phantom service provider	Third parties	External									

GF	ROSS RIS	SK		EXISTIN	NG CONTROLS						NET RISI	(
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test this control?	How confident are you in the effectiveness of this control?	Effect of combined controls on risk IMPACT taking into account confidence levels	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
3	2	6	Collusive bidding					-1	-1	2	1	2
			IC 4.1	The MA requires that beneficiaries have controls in place to detect persistently high or unusual bid data (such as bid evaluators that have a knowledge of the marketplace) and to unusual relationships between third parties (e.g. rotation of contracts). The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	M					
			IC 4.2	The MA requires that beneficiaries 'benchmark' price comparators for standard goods or services. The MA reviews the operation of these controls for a sample of beneficiaries.								
			IC 4.3	The MA provides training for concerned beneficiaries in preventing and detecting fraudulent behaviour within public procurement.								
			IC 4.4	The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.								
			IC 4.5	Check whether companies participating in a tender (in particular three offers' procedures) are interlinked (management, owners etc) using open sources or ARACHNE								
			IC 4.6	Check whether companies that had participated in a tender subsequently become contractor or subcontractor of the winning tenderer								
			IC 4.X	Insert description of additional controls								
			Phantom service									
				The MA requires the beneficiary to complete background checks on all third parties. This can include general website checks, companies house information etc. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М					
				The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.								
			IC 4.X	Insert description of additional controls								

N	NET RISK	(AC1	ION PLAN				TARGET RISK			
Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)	
2	1	2				-1	-1	1	0	0	

	RISK DESCRIPTION											
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?								
		A bidder manipulates the competitive procedure by not specifying	Third Parties	External								
ika	Delective pricing	certain costs in its bid	Tilliu Parties	External								

GF	GROSS RISK			EXISTIN	NG CONTROLS				EXISTING CONTROLS						
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test	How confident are you in the effectiveness of this control?	Effect of combined controls on risk IMPACT taking into account confidence levels	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)			
2	3	6	IC 5.1	The MA requires that beneficiaries have controls in place to corroborate prices quoted by the third parties to other independent sources. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М	-1	-2	1	1	1			
			IC 5.2	The MA requires the use of standard unit costs by the beneficiaries for regularly purchased supplies. Insert description of additional controls											

N	IET RISH	(AC1	TION PLAN				TARGET RISK			
						Effect of					
						combined	Effect of				
		Total				planned	combined			1	
	Risk	current				controls on	planned controls		Risk	Total risk	
Risk Impact	Likelihood	risk score				new NET risk	on new NET risk	Risk Impact	Likelihood	score	
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)	
1	1	1				-1	-1	0	0	0	

	RISK DESCRIPTION												
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?									
IR6	Manipulation of cost claims	A contractor manipulates cost claims or invoices to overcharge or recharge incurred costs. - Single contractor double claims costs or - False, inflated or duplicate invoices.	Third Parties	Internal / Collusion									

GF	ROSS RIS	SK		EXISTIN	NG CONTROLS						NET RISI	K
Risk Impact	Risk Likelihood	Total risk score				Do you regularly test	How confident are you in the effectiveness of this	Effect of combined controls on risk IMPACT taking into account confidence		Risk Impact	Risk Likelihood	Total current risk score
(GROSS)	(GROSS)	(GROSS)	Control ref Double claims	Control description	operation of this control?	this control?	control?	levels -1	levels -1	(NET)	(NET) -1	(NET) -2
J	-	v	IC 6.1 IC 6.2 IC 6.X	The MA requires that the beneficiary reviews activity reports and contract outputs for evidence of costs (e.g. staff names) and is contractually permitted to request additional evidence in support (e.g. time recording systems). rThe MA reviews the operation of these controls for a sample of beneficiaries. The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour. Insert description of additional controls duplicate invoices The MA requires beneficiaries to perform a review of invoices submitted for duplication (i.e. multiple invoices with the same amount, invoice no, etc.) or falsification. The MA should review the operation of these controls for a sample of beneficiaries.	Yes Yes	Yes Yes	M	7	T T	2		-2
			IC 6.12	The MA requires beneficiaries to compare the final price of products / services against budget and generally accepted prices for similar contracts. The MA should review the operation of these controls for a sample of beneficiaries. For a sample of projects, the MA should itself perform periodic reviews of project.								
			IC 6.14	To a sample of projects, are win should used in prioring perioding project outputs against costs for any evidence that the work was not completed or that the necessary costs were incurred. The MA implements and publicises a whistle-blowing mechanism for suspected								
			IC 6.X	fraudulent behaviour. Insert description of additional controls								

N	IET RISH	<	ACT	TION PLAN				TARGET RISK		
Risk Impact		Total current risk score				new NET risk	Effect of combined planned controls on new NET risk	Risk Impact		Total risk score
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)
2	-1	-2				-1		1	-1	-1

	RISK DESCRIPTION												
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?									
	Non-delivery or substitution of products	Contractors violate the contract conditions by non-delivery of agreed products or alterations and substitution with inferior quality - Product substitution or - Non-existence of products or operation not carried out in line with grant agreement	Beneficiaries and Third Parties	External									

GF	ROSS RIS	SK		EXISTI	NG CONTROLS						NET RIS	K
	Risk	Total risk					How confident are you in the effectiveness	Effect of combined controls on risk IMPACT taking into account	Effect of combined controls on risk LIKELIHOOD taking into account		Risk	Total current
Risk Impact	Likelihood	score			Do you evidence the	Do you regularly test	of this	confidence	confidence	Risk Impact	Likelihood	risk score
(GROSS)	(GROSS)	(GROSS)	Control ref	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)
3	4	12	Product substitut		operation of this contact.		00.11.01.1	-1	-1	2	3	6
			IC 7.1	The MA requires beneficiaries to review products / services purchased against contract specifications, using relevant experts. The MA reviews the operation of these controls for a sample of beneficiaries.	Yes	Yes	М					
			IC 7.2	For a sample of projects, the MA itself reviews activity reports and specific products / services purchased against contract specifications.								
			IC 7.3	The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.								
			IC 7.X	Insert description of additional controls								
			Non-existence of									
			IC 7.11	The MA requires beneficiaries to request works certificates or other forms of verification certificates, awarded by an independent third party, to be provided on the completion of the contract. tThe MA should review the operation of these controls for a sample of beneficiaries.	Yes	Yes	М					
			IC 7.12	For a sample of projects, the MA itself reviews works certificates or other forms of verification certificates to be provided on the completion of the contract.								
			IC 7.13	The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.								
			IC 7.X	Insert description of additional controls								

1	IET RISH	(ACT	ION PLAN				TARGET RISK			
Risk Impact		Total current risk score				new NET risk	Effect of combined planned controls on new NET risk	Risk Impact	Risk Likelihood	Total risk score	
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)	
2	3	б				-1	-1	'	2	2	

		RISK DESCRIPTION		
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?
IR8	existing contract	A beneficiary and a contractor collude to amend an existing contract with more favourable conditions for the third party to such an extent that the original procurement decision is no longer valid.	Beneficiaries and Third Parties	External

GF	ROSS RIS	SK		EXISTI	NG CONTROLS						NET RISI	K
Risk Impact	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test	How confident are you in the effectiveness of this control?		Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
3	2			The MA requires that the beneficiaries' process for contract amendments requires approval from more than one senior member of staff who are independent from the selection process.	Yes	Yes	М	-1	-2	2	0	0
				Contract amendments that amend an original agreement above pre-defined significant thresholds (both value and length) must have prior authorisation from the MA.								
			IC 17.X	Insert description of additional controls								

N	NET RISH	(ACT	ION PLAN				TA	RGET RI	SK
Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)
2	0	0	Training flow control	Trooperiorist marriada.	Boadine for implementation	-1	-1	1	-1	-1

		RISK DESCRIPTION		
			Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of
Risk Ref	Risk Title	Risk description		collusion?
IR9	Overstatement of	A contractor intentionally overstates the quality of provided personnel or	Beneficiaries or Third	External
	quality or activities	activities to claim them as eligible costs.	Parties	
	of personnel	- Inadequately qualified labour or		
	•	- Inaccurate descriptions of activities completed by personnel		

GF	ROSS RIS	SK .		EXISTIN	NG CONTROLS						NET RISH	(
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test this control?	How confident are you in the effectiveness of this control?	Effect of combined controls on risk IMPACT taking into account confidence levels	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
4	4	16	Inadequately qual	The second secon	operation of this control:	tilis control:	Control	-1	-1	3	3	9
			IC 9.1	For labour costst of the beneficiary - the MA should review final activity and financial reports for any discrepancies between planned against actual personnel (persons and time used). Additional evidence (e.g. certificates of qualification) should be requested confirming the suitability of any significant substitutes.	Yes	Yes	М					
			IC 9.2	For labour costst of the beneficiary - for significant changes in key personnel, prior authorisation from the MA is required.								
				For labour costs of third parties - the MA requires beneficiaries to review key personnel involved within the implementation of a contract in comparison to those proposed in tenders and request evidence confirming the suitability of significant substitutes. The MA reviews the operation of this control in a sample of beneficiaries.								
				For labour costs of third parties - for significant changes in contracted personnel, the MA requires that the beneficiary must give prior authorisation. The MA reviews the operation of this control in a sample of benefi								
			IC 9.X	Insert description of additional controls								
				ptions of activities For labour costs of beneficiaries - the MA routinely requests evidence from	T V	V	М					
				For labour costs or beneficiaries - the MA rounney requests evidence from beneficiaries that can independently verify the completion of project activities e.g. attendance registers, time recording systems. These are scrutinised with appropriate scepticism.	Yes	Yes	М					
				For labour costs of beneficiaries - the MA routinely reviews final activity and financial reports received from beneficiaries for any discrepancies between planned and actual activities. Where differences are noted, explanations and additional evidence are requested and verified.								
				For labour costs of third parties - the MA requires that beneficiaries routinely request evidence from third parties that can independently support the completion of activities e.g. attendance registers, timekeeping records. These are scrutinised with appropriate scepticism. The MA reviews the operation of this control in a sample of beneficiaries.								
				For labour costs of third parties - the MA requires that beneficiaries routinely review final activity and financial reports for any discrepancies between planned and actual activities. Where differences are noted, explanations and additional evidence should be requested. The MA reviews the operation of this control in a sample of beneficiaries.								
			IC 9.X	Insert description of additional controls								

1	NET RISH	(ACT	TON PLAN				TA	RGET RI	SK
Risk Impact (NET)		Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)
3	3	9				-1	-1	2	2	4

		RISK DESCRIPTION		
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?
IR10		A beneficiary claims knowingly false labour costs for activities that are not carried out or not carried out in accordance with the contract. - False labour costs or - Uncompensated overtime or - Incorrect time rates claimed or - Staff costs claimed for personnel that do not exist or - Staff costs claimed for activities that took place outside the implementation period.	Beneficiaries or Third Parties	External

Reak Impact Liberations (IRCOS) (IRCOS	GR	ROSS RIS	SK		EXISTI	NG CONTROLS						NET RISI	K
To 10.1 In the content of the benefactory - the Man formation required and fine age in additional in the content of age in a part of the content of a part of the content of a part of the content of the conten		Likelihood (GROSS)	score					confident are you in the effectiveness of this	combined controls on risk IMPACT taking into account confidence levels	combined controls on risk LIKELIHOOD taking into account confidence levels	(NET)	Likelihood (NET)	Total current risk score (NET)
benedicates that can independently with the complication of project partitions of public partitions of the public partiti	4	4	16			*	•		-1	-1	3	3	9
inclination. Where officemens are moted, eight anchors and other control or any activate. The control of the parties are the form that grades that data independently apport the completion of sharing and an appear of beneficials. CS 10.4 for later costs of the grades are the Management and beneficials and appear of beneficials. CS 10.4 for later costs of the grades are the Management and beneficials and appear of beneficials. CS 10.5 beneficial and the cost of the cos					beneficiaries that can independently verify the completion of project activities e.g. attendance registers, time recording systems. These are scrutinised with appropriate scepticism. For labour costs of the beneficiary - the MA routinely reviews final activity and financial	Yes	Yes	М					
evidence from the parks that can independently support the competitor of schribbers or gains, an internal register, an internal register, and internal register,					activities. Where differences are noted, explanations and additional evidence are requested and verified.								
for labeling and framerial reports for any discrepancies between planned and studied activities. Where differences produced produced and additional evidence floridates. Where the second control is a studied and second control. Control for discounted and additional control. Control for discounted control for discounted to discounted and additional control for discounted and additional control for discounted and and additional control for discounted and additional control for discounted and and additional control for discounted processions Control for discounted and additional control of the control of a southern additional control of the control of a southern additional control of					evidence from third parties that can independently support the completion of activities e.g. attendance registers, timekeeping records. These are scrutinised with appropriate								
Unicompensated weekings and the enterior of the Michael North American for activity rigorish (consideration of the control for the being claimed (consideration of the control for the being claimed (control for the control for the being claimed (control for the control for the being claimed (control for the control fo					final activity and financial reports for any discrepancies between planned and actual activities. Where differences are noted, explanations and additional evidence should be requested. The MA reviews the operation of this control in a sample of								
Uncompressated overtime IC 10.11 For labour costs of the beneficiary - the MA monitors final financial and activity reports and supporting documentation to federalise by the Certifient is stempt galanteed and activities activities of the Certification is stempt galanteed and activities activities of the Certification of th				IC 10 Y	beneficiaries.								
and supporting documentation for inductions that continue is being clasmed (caseselve number of winding house for good and filter number of mightening confirming that costs claimed are in accordance with overfilter is less and costs actually socious of the costs of								1					
For labour costs of their partners – the MA requires that beneficiaries months involves throm supplies against apporting documentation for indications that overfixes the services and versions and versions that being supplies the partners and th					and supporting documentation for indications that overtime is being claimed (excessive numbers of working hours for project staff, fewer number of implementing staff than planned but all activities achieved) and requests supporting documentation confirming that costst claimed are in accordance with overtime rules and costs actually	Yes	Yes	М					
Country For labour costs of beneficiaries - the MA reviews final financial reports against evidence supporting actual salary costs incurred (e.g. contracts, payori of dady and time spent on project advised (e.g. inter occording systems, additionation records), All spent of the spent of the spent advised (e.g. inter occording systems, additionation records), All spents and spents of the s					For abour costs of third parties - the MA requires that beneficiaries monitor invoices from suppliers against supporting documentation for indications that overtime is being claimed (excessive numbers of working hours for project staff, fewer number of implementing staff than planned) and requests supporting documentation confirming that costst claimed are in accordance with overtime rules and costs actually incurred.								
For labour coals of beneficiaries - the MA reviews from financiar reports against evidence supporting actual salary costs incurred (e.g. controls, payer) disable and the part on project activities (e.g. finer encoding systems, attendance records). All all and part of the part of													
evidence supporting actual salary costs incurred (e.g. contracts, payed of leds) and the spent on project advised (e.g. time recording systems, affectance records), All evidence is scripting and the supporting actual salary costs incurred (e.g. contracts, payed of data) and time spent on project advised (e.g. time recording systems, affects, payed data) and time spent on project advised (e.g. time recording systems, affects), afterdance records), All evidence is counted (e.g. time recording systems, afterdance recording), All evidence is counted (e.g. time recording systems, afterdance recording), All evidence is counted (e.g. time recording systems, afterdance recording), All evidence is counted (e.g. time recording systems, afterdance recording), All evidence is counted (e.g. time recording systems, afterdance recording), All evidence is considered (e.g. time recording systems, afterdance recording), All evidence is considered (e.g. time recording systems, afterdance recording), All evidence is considered (e.g. time recording), and the spential considered (e.g. time recording) and time spential considered (e.g. time recording), and the spential considered (e.g. time recording). 10 10.31 For bloour costs of third parties - the All requires that beneficiaries requires evidence from third parties and can independently evily the existence costs of after g. contracts, social examples of the contract o													
To 10.22 For labour costs of third parties - the MA requires that beneficiaries review involces for labour costs against evidence supporting actual salary costs, payers of data) and time specific properties advised (e.g. time recording systems, payers) data) and time specific properties advised (e.g. time recording systems, payers) data) and time specific properties of the control in a sample of beneficiaries. Personnel that do not exist: Co. 10.31 For labour costs of the efficiaries - the MA routinely requests invidence form For labour costs of predictions - the MA requires that dependently verifies where possible. Co. 10.32 For labour costs of the parties - the MA requires that beneficiaries request evidence from the parties that can independently well the where possible. Co. 10.32 For labour costs of third parties - the MA requires that beneficiaries request evidence from the parties that can independently well the evidence of salf e.g. contracts, independently verified where possible. The MA reviews the operation of this control in a sample of personal parties of the parties - the MA reviews the operation of this control in a sample of personal parties of the parties - the MA reviews the operation of this control in a sample of personal parties of the parties - the MA reviews the operation of this control in a sample of personal parties of the parties - the MA reviews the operation of this control in a sample of personal parties of the parties - the MA reviews the operation of this control in parties of the parties - the MA reviews the operation of the parties - the MA reviews the operation of this control in parties of the parties - the MA reviews the operation of this control in parties of the parties - the MA reviews the operation of this control in parties of the parties - the MA reviews the operation of the parties - the MA reviews the operation of the parties - the MA reviews the operation of the parties - the MA reviews the operation of the parties - the MA reviews the operation of the parties -					evidence supporting actual salary costs incurred (e.g. contracts, payroll data) and time spent on project activities (e.g. time recording systems, attendance records). All	Yes	Yes	М					
Personnel that do not exist C 10.31 For labour costs of beneficiaries - the MA routinely requests evidence from beneficiaries that can independently verify the existence of staff or, controls, social accurity defaults. These are surruined with appropriate septement of undependently. C 10.32 For labour costs of third parties - the MA requires that beneficiaries request evidence, from third parties are an underpendently evilip the existence of staff or, controls, social security default. These are surriined with appropriate scapticion and a same of personal control or staff or					labour costs against evidence supporting actual salary costs incurred (e.g. contracts, payroll data) and time spent on project activities (e.g. time recording systems, attendance records). All evidence is scrutinised with appropriate scepticism. The MA reviews the operation of this control in a sample of beneficiaries.								
To 10.31 For labour costs of beneficiaries - the Mr routinety requests evidence from Personal Execution of the Control of the													
Comment of the state of the sta				IC 10.31	For labour costs of beneficiaries - the MA routinely requests evidence from beneficiaries that can independently verify the existence of staff e.g. contracts, social security details. These are scrutinised with appropriate scepticism and independently	Yes	Yes	М					
Activities outside implementation period CI 10.41 For labour costs of beneficiaries he MAN routinely requests evidence from beneficiaries that can independently evrily that costs were incurred within project deadlines e.g. orginal invices, busin statements. These are sortinated with appropriate scopicion and independently verified after possible. CI 10.42 For blood cross of hirt parties – the Aft requires the beneficiaries request evidence deadlines or comparation of the parties of the After parties of the parties – the After parties of the parties of the parties of the parties – the After parties of the parties					For tabour costs of third parties - The MA requires that beneficiaries request evidence from third parties that can independently verify the existence of staff e.g. contracts, social security details. These are scrutinised with appropriate scepticism and independently verified where possible. The MA reviews the operation of this control in a sample of beneficiaries.								
C 10.41 For labour costs of beneficiaries - the MA routinely requests evidence from Yes Wes beneficiaries have that an independently reflect does were normal within project desdifiers e.g. original invincies, bank statements. These are sorutinised with appropriate society control and project and microperative vertified where oppositive to the projection and microperative vertified where oppositive to the projection and microperative vertified where incurred within project desdifiers e.g. original invincies, bank statements. These are sorutinised with appropriate societion and microperative vertified where oppositive to the project of socializes e.g. original invincies, bank statements. These are sorutinised with appropriate societion and microperative vertified where oppositions are oppositi					Insert description of additional controls						l		
from third parties that can independently verify that cods were incurred within project deadlines e.g. original invoices, bank statements. Trees are sorutinised with appropriate accoption and nide-pendently verified where possible.				IC 10.41	For labour costs of beneficiaries - the MA routinely requests evidence from beneficiaries that can independently verify that costs were incurred within project deadlines e.g. original invoices, bank statements. These are scrutinised with appropriate scepticism and independently verified where possible.	Yes	Yes	М					
IC 10 X Insert description of additional controls					from third parties that can independently verify that costs were incurred within project deadlines e.g. original invoices, bank statements. These are scrutinised with appropriate scepticism and independently verified where possible.								

1	NET RISH	(AC1	TION PLAN				TA	RGET RI	SK
Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)
3	3	9				-1	-1	2	2	4

		RISK DESCRIPTION		
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?
		A beneficiary knowingly incorrectly apportions staff costs between EU projects and other sources of funding	Beneficiaries	External

GF	ROSS RIS	SK		EXISTIN	IG CONTROLS					ļ	NET RIS	K
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test	How confident are you in the effectiveness of this control?		Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
4	1	4	IC 11.1	The MA routinely requests evidence from beneficiaries that can independently verify the apportionment of staff costs for project activities e.g. attendance registers, time recording systems, data from accounting ledgers. These are scrutinised with appropriate scepticism. Insert description of additional controls	Yes	Yes	M	-1	-2	3	-1	-3

N	IET RISK	(AC1	TION PLAN				TA	RGET RI	SK
Risk Impact		Total current risk score				new NET risk	Effect of combined planned controls on new NET risk	Risk Impact		Total risk score
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)
3	-1	-3				-1	-1	2	-2	-4
		-								

	RISK DESCRIPTION										
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?							
KISK KEI	KISK TILLE	Risk description		or conusion?							
IRXX	0	Insert description of additional risks	0	0							

GF	GROSS RISK			EXISTING CONTROLS							NET RISK		
								Effect of	Effect of				
								combined	combined				
							How	controls on	controls on risk				
							confident are	risk IMPACT	LIKELIHOOD				
							you in the	taking into	taking into				
	Risk	Total risk					effectiveness	account	account		Risk	Total current	
Risk Impact	Likelihood	score				Do you regularly test	of this	confidence	confidence	Risk Impact	Likelihood	risk score	
(GROSS)	(GROSS)	(GROSS)	Control ref	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)	
4	3	12	IC 2X.X	Insert description of ontrols	Yes	Yes	M	-1	-2	3	1	3	

N	IET RISH	(ACT	TON PLAN				TARGET RISK		
Risk Impact	Risk Likelihood	Total current risk score					Effect of combined planned controls on new NET risk		Risk Likelihood	Total risk score
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)
3	1	3				-1	-1	2	0	0

3: ASSESSMENT OF EXPOSURE TO SPECIFIC FRAUD RISKS - <u>CERTIFICATION AND PAYMENTS</u>

			RISK DESCRIPT	ΓΙΟΝ		
			Who is involved in the risk? (Managing Authority (MA) / Implementing Bodies (IP) / Certifying Authority (CA) /	Is the risk internal (within the MA), external, or a	Is the Managing Authority	
			Beneficiaries (BF) / Third	result of	exposed to this	
Risk Ref	Risk Title	Risk description	Parties (TP))	collusion?	risk?	If NO, provide justification
CR1	verification process	Management verifications may not give adequate assurance for absence of fraud, due to a lack of the necessary skills or resources at the MA.	Managing Authority	Internal		
	certification process	Expenditure certifications may not give adequate assurance for absence of fraud, due to a lack of the necessary skills or resources at the CA.	Certifying Authority	External		
CR3		Members of the MA may have conflicts of interest which have undue influence on the approval of payments for certain beneficiaries.	Managing Authority and Beneficiaries	Internal / Collusion		
	Conflicts of interest within the Certifying Authority	Expenditure may be certified by a Certifying Authority that has a connection to the beneficiary.	Certifying Authority and Beneficiaries	External		
CRXX		Insert description of additional risks				

	RISK DESCRIPTION											
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?								
CR1	inadequate	Management verifications may not give adequate assurance for absence of fraud, due to a lack of the necessary skills or resources at the MA.	Managing Authority	Internal								

GF	ROSS RIS	SK		EXIST	ING CONTROLS					NET RISK		
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test this control?	How confident are you in the effectiveness of this control?	taking into	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
4	4		CC 1.1	The MA has a clear methodology by which the number and type of beneficiaries verified is based on accepted best practices, including an analysis of the level of risk of fraud.	Yes	Yes	M	-1	-2	3	2	6
				Staff carrying out management verifications are adequately qualified and trained, with up to date refresher training on fraud awareness. There is a sufficient audit trail in place to allow reconciliation of summary amounts								
				The MA performs a detailed secondary review of a sample of management								
				verifications, ensuring they have been performed in line with relevant guidelines and standards.								
				There are necessary preventive and corrective actions where systemic errors are detected by the audit.								
			CC 1.6	Insert description of additional controls								

	NET RIS	K	AC	TION PLAN				TARGET RISK		
Risk Impa (NET)		Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)
3	2	6				-1	-1	2	1	2

	RISK DESCRIPTION											
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?								
CR2		Expenditure certifications may not give adequate assurance for absence of fraud, due to a lack of the necessary skills or resources at the CA.	Certifying Authority	External								

GF	OSS RIS	SK		EXIST	ING CONTROLS					NET RISK		
	Risk	Total risk					How confident are you in the effectiveness	taking into account	Effect of combined controls on risk LIKELIHOOD taking into account		Risk	Total current
Risk Impact	Likelihood	score			Do you evidence the	Do you regularly test	of this	confidence	confidence	Risk Impact	Likelihood	risk score
(GROSS)	(GROSS)	(GROSS)	Control ref	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)
4	3	12		The CA has a clear methodology by which the number and type of beneficiaries verified is based on accepted best practices, including an analysis of the level of risk of fraud. The MA reviews and approves this selection process.	Yes	Yes	М	-1	-2	3	1	3
				Staff carrying out expenditure certifications are adequately qualified and trained, with up to date refresher training on fraud awareness. The MA reviews the adequacy of these training programmes.								
				The MA performs a detailed assurance review of expenditure certifications performed by the CA, ensuring they have been performed in line with relevant guidelines and standards.								
				There is a clear definition, allocation and separation of functions between and within the managing authorities and intermediate bodies. There are adequate procedures in place at the Managing Authority to monitor the effective implementation of the tasks delegated to the intermediary bodylies.								
			CC 2.X	Insert description of additional controls								

N	NET RISH	〈	AC	TION PLAN				TARGET RISK			
Risk Impact (NET)		Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)	
3	1	3	T Idillion flow control	respensions marriaga.	Deddine for implementation	-1	-1	2	0	0	

	RISK DESCRIPTION										
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?							
CR3			Managing Authority and	Internal / Collusion							
		influence on the approval of payments for certain beneficiaries.	Beneficiaries								

GR	OSS RIS	SK		EXIST	ING CONTROLS					NET RISK		
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test this control?	How confident are you in the effectiveness of this control?	Effect of combined controls on risk IMPACT taking into account confidence levels	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
3	3	9		The payment process has several segregated stages of approval, where evidence for the validity of expenditure is required (e.g. independent audit opinions) before approval can be given.		Yes	М	-1	-2	2	1	2
				The MA has a conflict of interest policy, including an annual declaration and register for all personnel, in place and has measures in place to ensure that these are followed.								
				The MA implements regular adequate training courses on ethics and integrity for all personnel.								
				The MA ensures that individuals are aware of the consequences of partaking in activities that may call their integrity into question, with clear descriptions of the consequences associated with specific misdemeanours.								
			CC 3.X	Insert description of additional controls								

1	NET RISH	(AC	TION PLAN				TARGET RISK		
Risk Impact	-	Total current risk score					Effect of combined planned controls on new NET risk		Risk Likelihood	Total risk score
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD		(TARGET)	(TARGET)
2	1	2				-1	-1	1	0	0

		RISK DESCRIPTION		
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?
CR4		Expenditure may be certified by a Certifying Authority that has a connection to the beneficiary.	Certifying Authority and Beneficiaries	External

GF	ROSS RIS	SK		EXIST	ING CONTROLS						NET RISI	K
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test this control?	How confident are you in the effectiveness of this control?	Effect of combined controls on risk IMPACT taking into account confidence levels	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
4	4			The payment process has several segregated stages of approval, where evidence for the validity of expenditure is required (e.g. audit opinions) before approval can be qiven by the MA.	Yes	Yes	М	-1	-2	3	2	6
			CC 4.2	The CA has a conflict of interest policy, including an annual declaration and register for all personnel, in place and has measures in place to ensure that these are followed. The MA reviews the operation of this control.								
				The CA implements regular adequate training courses on ethics and integrity for all personnel. The MA reviews the operation of this control.								
				The CA ensures that individuals are aware of the consequences of partaking in activities that may call their integrity into question, with clear descriptions of the consequences associated with specific misdemeanours. The MA reviews the operation of this control. Insert description of additional controls								

1	IET RISH	(AC	TION PLAN				TARGET RISK		
Risk Impact	Likelihood	Total current risk score				new NET risk	Effect of combined planned controls on new NET risk	Risk Impact		Total risk score
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)
3	2	6				-1	-1	2	1	2
		-								

	RISK DESCRIPTION										
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?							
CRXX	0	Insert description of additional risks	0	0							

GI	ROSS RIS	SK		EXIST	TING CONTROLS					NET RISK		
								Effect of	Effect of			
								combined	combined			
							How	controls on	controls on risk			
							confident are	risk IMPACT	LIKELIHOOD			
							you in the	taking into	taking into			
	Risk	Total risk					effectiveness	account	account		Risk	Total current
Risk Impact	Likelihood	score			Do you evidence the	Do you regularly test	of this	confidence	confidence	Risk Impact	Likelihood	risk score
(GROSS)	(GROSS)	(GROSS)	Control ref	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)
4	3		CC X.1		Yes	Yes	M	-1	-2	3	1	3
			CC X.X	Insert description of additional controls								

1	NET RISH	(AC	TION PLAN				TARGET RISK		
						Effect of				
						combined	Effect of			
		Total				planned	combined			
	Risk	current risk				controls on	planned controls		Risk	Total risk
Risk Impact	Likelihood	score				new NET risk	on new NET risk	Risk Impact	Likelihood	score
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)
3	1	3				-1	-1	2	0	0

4: ASSESSMENT OF EXPOSURE TO SPECIFIC FRAUD RISKS - <u>DIRECT PROCUREMENT</u> BY MANAGING AUTHORITIES

			DESCRIPTION OF R	RISK			
Risk PR1	Ref Risk Title Avoidance of required competitive procedure	Risk description A member of staff of the MA avoids the required competitive procedure in order to favour a particular tenderer in either winning or maintaining a contract by: not organising a tender process or:	Detailed risk description 1) A member of MA may split a purchase into two or more purchase orders or contracts in order to avoid having to launch a competitive procedure or higher-level management review or 2) A member of MA may falsify single source	Who is involved in the risk? (Managing Authority (MA) / Implementing Bodies (IP) / Certifying Authority (CA) / Beneficiaries (BF) / Third Parties (TP))	external, or a result of	Is the Managing Authority exposed to this risk?	If NO, provide justification
		- split purchases or - unjustified single source award or - irregular extension of the contract.	acquisition justification by drafting very narrow specifications or 3) A member of MA may award contracts to favoured third parties without the required tendering process or 4) A member of MA may extend original contract lengths via a contract amendement or additional condition, in order to avoid a retendering process.				
PR2	Manipulation of the competitive procedure process	A member of staff of an MA favours an tenderer in a competitive procedure through: - rigged specifications or - leaking bid data or - manipulation of bids.	A member of MA may tailor requests for bids or proposals so that they contain specifications which are tailored to meet the qualifications of a particular bidder, or which only one bidder can meet. Specifications which are too narrow can be used to exclude other qualified bidders or 2) Contracting, project design or bid evaluation personnel from MA may leak confidential information to help a favoured bidder formulate a superior technical or financial proposal, such as estimated budgets, preferred solutions, or the details of competing bids or 3) A member of MA can manipulate bids after receipt to ensure that a favoured contractor is selected	Managing Authorities and Third parties	Collusion		
PR3	Undisclosed conflict of interests or bribes and kickbacks	A member of staff of an MA favours an applicant / tenderer because: - an undeclared conflict of interest occurred or - bribes or kickbacks were paid	A contract may be awarded to a beneficiary in which a member of staff has an interest, whether financial or otherwise. Similarly organisations may not fully disclose all conflicts of interest when applying for a contract or 2) Beneficiaries that have applied for contracts may offer kickbacks or bribes in order to influence the award of contracts.	Managing Authorities and Third parties	Collusion		
PRX		Insert description of additional risks					

	RISK DESCRIPTION									
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?						
PR1	Avoidance of required	A member of staff of the MA avoids the required competitive procedure in order to favour a particular tenderer in either winning or maintaining a contract by: - not organising a tender process or: - split purchases or - unjustified single source award or - irregular extension of the contract.	Managing Authorities and Third Parties	Internal / Collusion						

GF	ROSS RIS	SK		EXIST	ING CONTROLS						NET RIS	Κ
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test this control?	How confident are you in the effectiveness of this control?	Effect of combined controls on risk IMPACT taking into account confidence levels	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)
3	4	` ,	Split purchas					-1	-2	2	2	4
			PC 1.1	Prior approval for all single source awards are given by secondary mechanism other than the procuring department (e.g., senior level personnel within the MA). Internal /External Audit regularly review the operation of internal controls over	Yes	Yes	М					
			PC 1.2	Internal /External Audit regularly review the operation of internal controls over procurement.								
			PC 1.X	Insert description of additional controls								
			Unjustified s	ingle source award								
				All contract awards are reviewed by a secondary mechanism other than the selection panel (e.g. senior level personnel within the MA), who each verify that procurement procedures have been followed.	Yes	Yes	М					
			PC 1.12	Internal/External Audit regularly review the operation of internal controls over procurement.								
			PC 1.13	The MA has a conflict of interest policy, including an annual declaration and register for all personnel, in place and has measures in place to ensure that these are followed.								
			PC 1.X	Insert description of additional controls								
				ension of the contract								
				All contract awards are reviewed by a secondary mechanism (e.g. senior level personnel within the MA), who each verify that procurement procedures have been followed.	Yes	Yes	М					
			IC 1.22	The MA has a conflict of interest policy, including an annual declaration and register for all personnel, in place and has measures in place to ensure that these are followed.								
			IC 1.23	Internal/External Audit regularly review the operation of internal controls over procurement.								
			IC 1.X	Insert description of additional controls								

1	NET RISI	〈	AC	CTION PLAN				TARGET RISK			
Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)	
2	2	4	Tighting flott control		2 damie iei impienientation	-1	-1	1	1	1	

		RISK DESCRIPTION		
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?
PR2		A member of staff of an MA favours an tenderer in a competitive procedure through: - rigged specifications or - leaking bid data or - manipulation of bids.	Managing Authorities and Third parties	Collusion

GF	ROSS RIS	SK		EXIST	ING CONTROLS					I	NET RISK		
Risk Impact	Risk Likelihood	Total risk				Do you regularly test	How confident are you in the effectiveness of this	confidence	Effect of combined controls on risk LIKELIHOOD taking into account confidence	Risk Impact	Risk Likelihood	Total current risk score	
(GROSS)	(GROSS)	(GROSS)	Control ref Rigged specific	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)	
7	2		PC 2.1	Cattoris All contract awards are reviewed by a secondary mechanism than the procuring department (e.g. senior level personnel within the MA), who each verify that bid specifications are not too narrow.	Yes	Yes	М		-1	3		J	
			PC 2.2	Internal/External Audit regularly review the operation of internal controls over procurement.									
			PC 2.X	Insert description of additional controls									
			Leaking bid da					ļ					
				A secondary panel conducts a review of a sample of winning bids against competition for any indications of prior knowledge of bid information.	Yes	Yes	М						
			PC 2.12	There is an high level of transparency in the award of contracts, such as the publication of all contract information that is not publically sensitive.									
			PC 2.13	The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.									
			PC 2.14	Insert description of additional controls				Ī					
			Manipulation o	of bids				1					
			PC 2.21	The tender process includes a transparent bid opening process, and adequate security arrangements for unopened tenders.	Yes	Yes	М						
				The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.									
			PC 2.23	Insert description of additional controls									

NET RISK			ACTION PLAN						TARGET RISK		
Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)	Planned new control	Responsible individual	Deadline for implementation		Effect of combined planned controls on new NET risk LIKELIHOOD		Risk Likelihood (TARGET)	Total risk score (TARGET)	
3	1	3	T turniou now control	responsible marriada	Deddine for implementation	-1	-1	2	0	0	
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						1			1		

	RISK DESCRIPTION										
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?							
PR3	Undisclosed conflict of interests or bribes and kickbacks	A member of staff of an MA favours an applicant / tenderer because: - an undeclared conflict of interest occurred or - bribes or kickbacks were paid	Managing Authorities and Third parties	Collusion							

GR	OSS RIS	SK		EXISTI	NG CONTROLS						NET RISK		
Risk Impact (GROSS)	Risk Likelihood (GROSS)	Total risk score (GROSS)	Control ref	Control description	Do you evidence the operation of this control?	Do you regularly test this control?	How confident are you in the effectiveness of this control?	Effect of combined controls on risk IMPACT taking into account confidence levels	Effect of combined controls on risk LIKELIHOOD taking into account confidence levels	Risk Impact (NET)	Risk Likelihood (NET)	Total current risk score (NET)	
2	4	8		nflict of interest	operation of this control.	uno contror.	contror.	-1	-1	1	3	3	
			PC 3.1	The evaluation board is comprised of several senior management personnel who are rotated, with some level of randomness in their selection for participation in each evaluation board.	Yes	Yes	М						
				All contract awards are reviewed by a secondary mechanism other than the evaluation panel (e.g. senior level personnel within the MA), who verify that procurement procedures have been followed.									
				The MA has a conflict of interest policy, including an annual declaration and register for all personnel, in place and has measures in place to ensure that these are followed.									
				The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.									
				Insert description of additional controls									
			Bribes or kickb										
				The MA has strong controls on bidding procedures, e.g. enforcing submission deadlines and reviews their operation for a sample of beneficiaries.	Yes	Yes	М						
				All contract awards are reviewed by a secondary mechanism other than the evaluation panel (e.g. senior level personnel within the MA), who verify that procurement procedures have been followed.									
				A secondary panel conducts a review of a sample of winning bids for indications such as winning bids being very close to the next lowest bid, late bids winning, and / or evidence of the winning bidder communicating privately with contracting personnel, for any indications of fraudulent behaviour.									
				The MA implements and publicises a whistle-blowing mechanism for suspected fraudulent behaviour.									
			PC 3.15	Insert description of additional controls									

	NET RIS	K	AC	TION PLAN		ACTION PLAN					
						Effect of combined	Effect of				
	Risk	Total current risk				planned	combined planned controls		Risk	Total risk	
Risk Imp	ct Likelihood	score		Barrier Mile to distribute		new NET risk	on new NET risk	Risk Impact	Likelihood	score	
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT -1	LIKELIHOOD -1	(TARGET)	(TARGET)	(TARGET)	
'	3	3				- '	-1	O	2	Ŭ	
						-					
L											

	RISK DESCRIPTION										
Risk Ref	Risk Title	Risk description	Who is involved in the risk?	Is the risk internal (within the MA), external, or a result of collusion?							
PRX		Insert description of additional risks	0	0							

GROSS RISK				EXISTING CONTROLS								K
								Effect of	Effect of			
								combined	combined			
							How	controls on	controls on risk			
							confident are	risk IMPACT	LIKELIHOOD			
							you in the	taking into	taking into			
	Risk	Total risk					effectiveness	account	account		Risk	Total current
Risk Impact	Likelihood	score			Do you evidence the	Do you regularly test	of this	confidence	confidence	Risk Impact	Likelihood	risk score
(GROSS)	(GROSS)	(GROSS)	Control ref	Control description	operation of this control?	this control?	control?	levels	levels	(NET)	(NET)	(NET)
5	3	15	PC X.1	The tender process includes a transparent bid opening process, and adequate	Yes	Yes	M	-1	-2	4	1	4
				security arrangements for unopened tenders.								
			PC X.X	Insert description of additional controls								

1	NET RISH	(ACTION PLAN							TARGET RISK		
Risk Impact		Total current risk score					Effect of combined planned controls on new NET risk		Risk Likelihood	Total risk score		
(NET)	(NET)	(NET)	Planned new control	Responsible individual	Deadline for implementation	IMPACT	LIKELIHOOD	(TARGET)	(TARGET)	(TARGET)		
4	1	4				-1 -	-1	3	0	0		