Practice Name:	Practice category:	✉ Contact:
Anti-Fraud Game	• Training	• Jo Kremers Former Senior Audit Manager in the Audit Authority of the Ministry of Finance, Netherlands, Certified Financial and IT Auditor and Fraud Investigator, Trainer, and Lecturer for IACA & the National Academy Finance and Economics of Dutch Ministry of Finance
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Fraud risk(s) countered

- Conflict of interest
- Avoidance or manipulation of public procurement procedures
- Double funding
- Collusion
- Manipulation of project costs
- Others

Context and objective(s)

The **Anti-Fraud game** was developed with the aim of building the capacity of the ESI Fund Authorities to prevent, detect and combat fraud and corruption at different stages. The aim of this training course is not to provide traditional training that covers EU laws and regulations with a set of ready-to-use anti-fraud measures. Rather the training is designed to encourage and motivate participants to develop their ability to recognise red flags of fraud and corruption, by being more attentive and responsive to hints of fraud, thereby allowing them to use the most appropriate and effective anti-fraud control measures. The training refreshes the knowledge of the participants and develops their expertise in anti-fraud and corruption, all the while helping to create awareness and healthy scepticism.

This anti-fraud practice is considered a **horizontal soft prevention measure** that has an impact on all types of fraud risk, primarily by increasing the anti-fraud capacity of authorities' staff members.

Description of the practice

Following the detection of several cases of fraud and the misuse of ESI Funds in the programming period 2007-2013, authorities in the Netherlands acknowledged the need to strengthen the anti-fraud capacity of the Managing Authorities (MAs), intermediate bodies (IBs), the certifying authority (CA) and the audit authority (AA). This led the Dutch Ministry of Finance to develop an anti-fraud game within a broader anti-fraud training programme. The anti-fraud game is highly interactive and makes use of several multimedia tools such as videos and animation to retain the attention of participants during the sessions. The game fosters a rapid learning process by associating a taught concept with a sound, image, video or object. The aim is neither to provide a traditional training course that covers EU laws and regulations, nor to provide a set of ready-to-use anti-fraud measures for integration into their management and control system procedures. Instead, the anti-fraud game training was invented to motivate and encourage participants – as well as develop their ability – to identify red flags of fraud and corruption by being more aware, attentive and responsive to hints and clues of fraud. This more readily allows them to put into place the most appropriate and effective anti-fraud control measures. The anti-fraud game is intended for the extensive group of ESI Funds stakeholders, including MAs,

IBs, CAs, AFCOS, and AAs from all Member States as well as EU candidate countries, and more generally, practitioners working with EU and national funds. However, it can easily be adapted to a single stakeholder group or a mix thereof. A game session includes a maximum of 25 - 30 participants.

There are 3 versions:

- **The Anti-Fraud Game I**: Essential Basic knowledge, Skills, Awareness, Instruments
- **The Anti-Fraud Game II**: Advanced level training using new sophisticated tools, data analysis, new way of thinking, life-like cases
- **The Anti-Fraud Game On the Spot!:** Can one recognise/detect the fraud risks and signals on the spot, in real cases? And, can one further analyse the situation on the spot?

The training course generally starts with a plenary session, during which the trainer breaks the ice among participants by raising participants' awareness about the gaps in their knowledge of the anti-fraud cycle.

After the plenary session, participants are put into mixed sub-groups and the first part of the game can start. Placing participants into sub-groups early in the session encourages the start of discussions and the sharing of experiences. Moreover, mixing different authorities into a sub-group helps them understand each other's obligations and challenges. To encourage the start of a discussion, the trainer uses real-life cases of fraud and corruption in ESI Funds that have been anonymised and used as test cases. The second part of the game is a plenary session involving all participants. Participants work individually on 12 test cases based on real (or realistic) cases of fraud and corruption in ESI Funds. The test cases are designed to improve the group's skills and expand the use of instruments, as well as raise awareness about the importance of ethics and integrity.

Unique features

An important aspect of fraud detection, yet one that is more difficult to apprehend, is successfully developing an affinity for detecting cases of fraud and corruption. In addition to using checklists and making on-the-spot verifications, participants must learn how to better **observe and understand the environment** in which they operate and where fraud could possibly occur.

Hence, participants must **learn how to rely on and trust their common sense** and build on their experience by **being exposed to different settings** and a range of fraud schemes. The anti-fraud game is a multimedia training course that uses pictures, videos, music and animation associated with the variety of topics covered in the course. Indeed, linking a visual or sound to a topic makes it more attractive to participants who grasp the shared knowledge and information more quickly and easily, thus successfully remembering it.

The use of **tokens and attributes** is also encouraged, as it incentivises the learning process and improves memory retention. In order to spark participants' interest and motivation, awards and prizes are offered to them at the end of the training course.

Outcomes and results

As new technology is changing, fraud techniques and corruption methods are becoming more advanced, thus making them more difficult to detect. Players of the anti-fraud game will therefore learn how to move away from traditional, formal ways of detecting cases of fraud and corruption. They will instead develop a unique ability that allows them to pay more attention to the least obvious signs of fraud. The anti-fraud game has shown promising results in promptly increasing the capacity of authorities to detect fraud and irregularities at different stages of the project cycle.

Key success factors

Training courses are the most common form of capacity-building exercise as they can be implemented in several ways and produce rapid tangible results when they are designed in a practical manner and based on real-life case studies. A wide range of involved parties including public bodies, NGOs and highly experienced anti-fraud auditors have designed such anti-fraud training courses. Existing anti-fraud training courses have been designed in different formats that interactive to varying degrees, i.e. on-site training, e-learning modules, immersion seminars fostering peer-to-peer exchange, and investigation games. The scope of these training courses varies from basic introductory sessions to more targeted anti-fraud courses.

Challenges encountered & lessons learned

This serious interactive game with practical cases, exercises and group work can be delivered within a single member state's training agenda but results are maximised when it includes participants from different member states and includes backgrounds from different ESI fund areas. There is no limitation on the adoption of this training practice.

Potential for the transferability

The anti-fraud game is practiced in various public bodies and educational institutions throughout Europe, e.g. the Dutch Ministry of Finance's audit department, the Institute of Internal Auditors Estonia, the European Academy for Taxes, Economics & Law in Berlin or the International Anti-Corruption Academy in Vienna. The training course has also been introduced during some EU-level events such as the Annual Symposium EU Funds in Berlin and the Workshop on Good Practices in preventing Fraud and Corruption in ESI Funds, organised by the European Commission on 13th of September 2018 in Brussels. Following ad-hoc requests, the game is also delivered in training to EU Member States (Belgium, Germany, Latvia) and candidate countries (Republic of North Macedonia). In the months of September and December 2020, the game is planned to be introduced in training on "Identifying and preventing fraud and corruption in ESI funds 2014-2020" from the European Institute of Public Administration (EIPA) in cooperation with DG REGIO.