

## Contents

This sixth Annual Forum on Combating Corruption in the EU, co-financed by OLAF, will gather approximately one hundred lawyers to debate the topic of internal and external auditing in the context of the protection of the EU budget.

The first session will be dedicated to a general overview of the European legal framework for combating corruption, highlighting the recent EU anti-corruption and anti-fraud strategy.

The focus will then move towards auditing activities. Public expenditure is subject to several means of control; therefore it is vital to examine the role and the function of different EU and national bodies in order to guarantee an effective protection of the European Union budget against fraud or irregularities.

Who are the main EU players in the field? What are the main difficulties in establishing valid evidence on damages resulting from fraud and irregularities? What is the function of OLAF in this respect? Is forensic audit a necessary and appropriate tool in order to determine whether damages occurred?

The Forum will highlight the importance of a coordinated approach by internal and external EU control bodies in order to prevent fraud and irregularities and better protect the financial interest of the European Union. The role, the power (and the limits) of control bodies such as the European Court of Auditors, OLAF and the European Commission in complex cases will be scrutinised.

### For further information:

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## Keynote speaker

**Giovanni Kessler**, Director General, OLAF, European Commission, Brussels (invited)

## Speakers and Chairs

**Alan Bacarese**, Special Counsel, Peters & Peters, London

**Marika Bakker**, Partner, Ploum Lodder Princen Advocaten, Rotterdam

**Markus Brinkmann**, Head of Unit, Forensic and Internal Audit, BDO, Hamburg

**Peter Cullen**, European Court of Justice, Luxembourg

**Francesco de Angelis**, Honorary Director General, European Commission, Brussels

**Stefan De Moor**, Unit C.1, Judicial & Legal Advice, Directorate C Operational & Policy Support, OLAF, European Commission, Brussels

**Joachim Eckert**, Presiding Judge, District Court, Munich

**Otmar Greiff**, Head of Auditing Division, Federal Ministry for Economic Cooperation and Development, Bonn

**Margarete Hofmann**, Head of Unit, General Affairs, OLAF, European Commission, Brussels

**Maryam Kennedy**, Head of the Fraud & Investigations Services for International Development Organisations, Ernst & Young, London

**Tom Kennedy**, Head of the Legal Service, European Court of Auditors, Luxembourg

**Manfred Kraff**, Director, CEAD Chamber, Financial and Compliance Audit, European Court of Auditors, Luxembourg

**Lothar Kuhl**, Head of Unit D.4, Corporate Planning and Policy, OLAF, European Commission, Brussels

**Jan Leliveld**, Partner, Wladimiroff Advocaten, The Hague

**Stefan Obermaier**, Investigator, Unit A.4, OLAF, European Commission, Brussels

**Pedro Pereira**, Asset Recovery Specialist, Basel Institute on Governance, Basel

**Wolfgang Rau**, Executive Secretary, Group of States against Corruption (GRECO), Council of Europe, Strasbourg

**Raluca Stefanuc**, Anti-corruption Policy Officer, Unit A2, Fight against Organised Crime, DG Home, European Commission, Brussels

**Paul Stockton**, Partner, Moore Stephens LLP, London

**Willy Swartjes**, Auditor, Audit and Control Unit, EuropeAid Office (DEVCO), European Commission, Brussels

**Richard Weber**, Former Deputy Director General, EuropeAid Office (DEVCO), European Commission, Brussels

### Travel to Trier:

The most convenient way to travel is through Luxembourg. Luxembourg airport to the ERA Congress Centre takes just 30 minutes by car:  
[www.taxi-franken.de/era](http://www.taxi-franken.de/era)



Europäische Rechtsakademie  
Academy of European Law  
Académie de Droit Européen  
Accademia di Diritto Europeo



## ANNUAL FORUM ON COMBATING CORRUPTION IN THE EU 2012

PROTECTING THE EUROPEAN  
UNION'S FINANCIAL INTERESTS:  
INTERNAL AND EXTERNAL  
AUDITING

**Trier, 16-17 February 2012**

ERA Conference Centre  
Metzer Allee 4, Trier, Germany

**Languages:** English, French and  
German (simultaneous interpretation)

**Organisation:** Laviero Buono, ERA  
This event has been co-financed by the  
European Commission (OLAF) under the  
Hercule II Programme





## Thursday, 16 February 2012

- 08:30 Arrival and registration of participants
- 09:00 Welcome  
*Wolfgang Heusel*
- Chair: Francesco de Angelis*
- 09:15 **Introductory speech:  
The added value of auditing to limit the risk of fraud and irregularities and protect the financial interests of the EU – role and powers of OLAF**  
*Giovanni Kessler*
- 10:00 Discussion
- 10:15 Break
- I** **International and European evaluation mechanisms and standards – major challenges in the fight against corruption**  
*Chair: Laviero Buono*
- 10:45 **Auditing and evaluating EU Member States: new initiatives from the European Commission in the fight against corruption**  
*Raluca Stefanuc*
- 11:15 **A peer review mechanism: the Council of Europe's Group of States against Corruption (GRECO) – recent work and cooperation with the European Union**  
*Wolfgang Rau*
- 11:45 **The international instruments to assess the impact of corruption – audit standards and working methods**  
*Pedro Pereira*
- 12:15 Discussion
- 12:45 Lunch

- II** **Audit and fraud detection (Phase 1)**  
*Chair: Peter Cullen*
- 13:45 **Contributing to improving EU financial management: the view of the European Court of Auditors**  
*Tom Kennedy, Manfred Kraff*
- 14:45 **Fraud detection in complex cases from the perspective of an authorising officer of the European Commission**  
*Richard Weber*
- 15:15 **Use of certified public accountants as a means of external control**  
*Willy Swartjes*
- 15:45 Discussion
- 16:00 Break
- III** **Forensic audit in the context of fraud investigations (Phase 2)**  
*Chair: Margarete Hofmann*
- 16:30 **Fraud investigations in complex cases from the perspective of an auditing firm**  
*Markus Brinkmann, Maryam Kennedy, Paul Stockton*
- 17:30 **OLAF views on the impact of the audit on investigation and recovery and fraud prevention**  
*Stefan De Moor, Stefan Obermaier*
- 18:15 Discussion
- 18:30 End of first day
- 19:15 Guided tour of the City of Trier
- 20:30 Dinner

## Friday, 17 February 2012

- IV** **Added value of the audit for recovery and fraud prevention (Phase 3)**  
*Chair: Lothar Kuhl*
- 09:00 **The practical value and implications of a forensic audit for the seizing and freezing of assets: the international perspective**  
*Alan Bacarese*
- 09:30 **The national dimension: prerequisites to success with a claim as illustrated by the example of the "Siemens" court proceedings**  
*Joachim Eckert*
- 10:15 **Forensic auditing and internal investigations: the challenges for the defence**  
*Marika Bakker, Jan Leliveld*
- 10:45 Discussion
- 11:00 Break
- Chair: Francesco de Angelis*
- 11:30 **Closing debate: Towards a coordinated approach: reducing the effects of fraud and irregularities – a team-work approach?**  
*Alan Bacarese, Joachim Eckert, Otmar Greiff, Lothar Kuhl, Marika Bakker*
- 12:45 End of Forum and lunch

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Programme may be subject to amendment.  
For programme updates: [www.era.int](http://www.era.int).

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**Event number:** 312DT19

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