



Bogdan-Ionut Dintoi
DLAF (Fight against Fraud Department)
contact.dlaf@antifrauda.gov.ro

Your ref. 24.10.2025 No 3368/2025
Our ref. 14.11.2025 No 11-4.1/4769-2

Reporting of suspected fraud in the IMS system

Dear AFCOS Romania colleagues,

Thank you for your letter and for your initiative to enhance cooperation and share best practices among AFCOS services. We appreciate the opportunity to contribute to the joint effort of safeguarding the financial interests of the European Union.

Please note that the following responses reflect the practices applied in both the agriculture (AGRI) and Cohesion Policy (CP) sectors in our country:

1. Definition of PACA in National Legislation

While our national legislation does not explicitly define PACA, its application is guided by Government Regulation No. 55 of 12 May 2022. This regulation requires the implementing body to notify the managing authority within 10 working days of circumstances that may lead to a financial correction or indicate suspected fraud. The managing authority then reports these cases to OLAF via the IMS system.

We follow the definition provided in OLAF's handbook "Reporting of irregularities in shared management" and the national guidance document "Guidance on reporting irregularities". PACA refers to a first written assessment by a competent authority—administrative or judicial—based on specific facts, concluding that an irregularity has occurred. This may later be revised depending on the outcome of further procedures.

In IMS, PACA corresponds to field 7.1 "Date of discovery," typically the date of an administrative decision (e.g., to reject or recover funds). Cases are reported within two months after the end of the quarter in which the decision was made.

2. Timing of Reporting Suspicion of Fraud (IRQ3) in IMS

Suspensions of fraud are reported in line with OLAF's handbook, which requires Member States to submit the first report no later than two months after the end of the quarter in which the PACA was made.

A case is classified as IRQ3 (or IRQ4 under the updated terminology) when it has been determined through administrative procedures that the irregularity was committed

intentionally. If the case involves other Member States, it is reported to the Commission immediately, with relevant details.

3. Documents or Actions Triggering IRQ3 Registration

IRQ3 classification may be triggered by various circumstances, such as the initiation of criminal proceedings, reports to law enforcement, falsified documents, tip-offs, complaints, or findings from on-the-spot checks.

Registration in IMS follows an administrative decision confirming intentional misconduct, typically supported by documentation gathered during the procedure. In many cases, this also results in the exclusion of the beneficiary from future Union funding.

We remain at your disposal for any further clarifications and look forward to continued cooperation.

Yours sincerely,

(signed digitally)

Anu Alber

Head of Financial Control Department

(acting as AFCOS Estonia and as the Auditing Authority for Cohesion Policy etc.)

Ministry of Finance

Copy to:

DLAF Camelia Iorgoiu

DLAF Mircea Papuc

Virve Teppart +372 5885 1494

Virve.Teppart@fin.ee