



European Academy
for Taxes, Economics & Law

Summer Academy

Fraud and Corruption in the Public Sector

• Prevention • Detection • Enforcement

26th – 30th August 2013

Berlin, Germany

Brochure

Summer Academy “Fraud and Corruption in the Public Sector”

Clamp down on fraud and corruption in the public sector

Fraud and corruption in the public sector heavily harm the economy, lower investment levels and reduce public finances. Anti-fraud and anti-corruption strategies are often not effective enough and damages done to public institutions and their budgets by fraud and corruption can be enormous ranging from financial loss, reduction of organisational performance, reputation, credibility and public confidence.

It is therefore imperative that public staff responsible for preventing, detecting and combating fraud are well trained and have the knowledge and tools they need to protect the integrity of their public institution. Good risk management as well as prevention, detection and control systems should be considered by every public sector authority as a constant challenge. There is a need for more effective control instruments, reporting mechanisms, investigation methods and best practices.

Preventing fraud and corruption is everyone’s responsibility

Detecting fraud and corruption and making sure that it cannot be repeated is not solely the responsibility of anti-fraud officials and auditors. Without the cooperation of public officials working in high risk areas, it is very difficult to detect malpractice and illegitimate personal gain. Therefore, it is up to all levels of hierarchy in public institutions to create an environment of transparency, ethical conduct and accountability in order to ensure proper handling of this very important issue of prevention, detection and handling of fraud and corruption cases in public institutions.

Who is this Summer Academy for?

Anti-Fraud and Anti-Corruption Officers, Internal and External Auditors, Compliance Officers, Procurement Officers, Executive Managers, Judicial and Police Officers working on economic crime, Customs Agents and other members of staff responsible for fighting fraud and corruption or working in areas with high risk of fraud and corruption in institutions such as:

- All central level public authorities such as ministries and executive agencies
- All public authorities on regional and local level as well as municipalities
- National and regional courts of auditors
- Corruption prevention and combating bureaus
- National inspection boards
- National and regional police bodies
- National and international agencies for international aid and development, economic cooperation & reconstruction
- Other international, national and regional public institutions and organisations
- Consulting companies working with and for the public sector

Training Modules

DAY 1	DAY 2	DAY 3	DAY 4	DAY 5
Module 1 Risk Areas and Risk Assessment	Module 2 Fraud and Corruption Prevention Measures	Module 3 Detection Strategies and Methodologies	Module 4 Tools for Fraud and Corruption Detection	Module 5 Effective Enforcement of Anti-Fraud and Anti-Corruption Laws
Keynote Speech: The European Commission's Activities in the Struggle Against Fraud and Corruption in the Public Sector	Strategies for the Prevention of Corruption and Fraud in Public Institutions	Strategies for the Detection of Corruption and Fraud in Public Institutions	IT-based Detection of Fraud and Corruption in Public Institutions by Means of the BORKOR-Principle and Related Methods	Cooperation of Auditors, Anti-Fraud & Corruption Staff and Law Enforcement
High Risk Areas for Fraud and Corruption in the Public Sector Part 1: Public Procurement	Practical Fraud and Corruption Prevention Methods in Public Institutions	How to Plan Fraud and Corruption Investigations in Practice	Psychological Aspects of Fraud and Corruption Detection	Correctly Managing the Transition from Audit to Police Investigation
High Risk Areas for Fraud and Corruption in the Public Sector Part 2: Human Resources/ Appointments, External Services/Consulting	Preventing Corruption and Fraud in Public Procurement	Detecting Internal Tax Fraud	Forensic Case Analysis to Detect Scenarios and Crime Schemes	Award of Diploma of the European Academy for Taxes, Economics & Law
Fraud and Corruption Risk Assessment	Assessing Existing Fraud and Corruption Prevention Methods	Interview Techniques for Fraud and Corruption Investigations		
New Fraud Patterns				
Workshop: Create a Fraud and Corruption Risk Assessment	Workshop: How to Prevent Fraud and Corruption in Public Procurements	Workshop: Plan a Fraud and Corruption Investigation in Public Procurement	Workshop: Planning and Conducting an IT-based Forensic Case Analysis for the Detection of Fraud	
Knowledge Check on Risk Areas and Risk Assessment	Knowledge Check on Fraud and Corruption Prevention Measures	Knowledge Check on Detection Strategies and Methodologies	Knowledge Check on Tools for Fraud and Corruption Detection	End of the Summer Academy „Fraud and Corruption in the Public Sector“
Get-Together Reception		Sightseeing Tour of Berlin		



What will you learn at the Summer Academy “Fraud and Corruption in the Public Sector”?

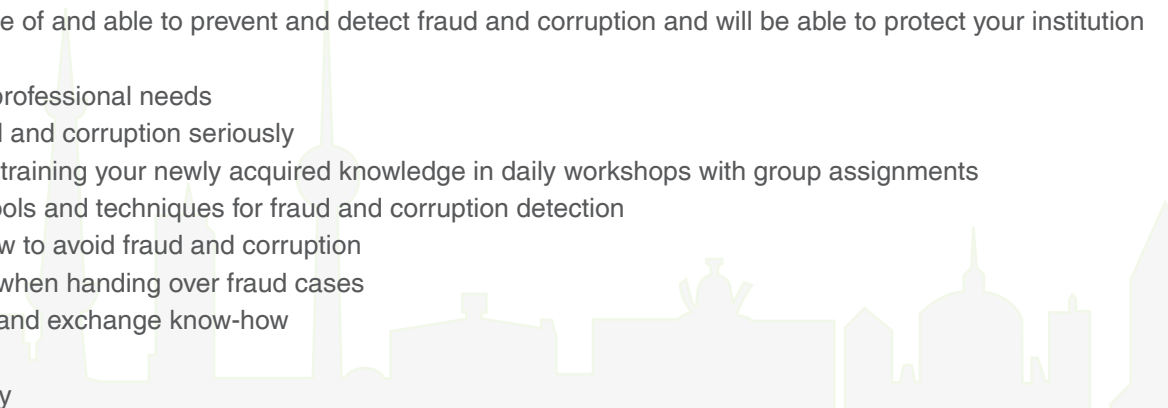
The **Summer Academy “Fraud and Corruption in the Public Sector”** will provide you with an intensive training on issues and tools needed to keep public institutions free from fraud and corruption. Different types of malpractice and the environments that make them possible will be explained by experienced antifraud practitioners. Throughout the Summer Academy participants will learn about the entire cycle from effective risk management, preventative measures, detection methods to concrete actions to be taken in a confirmed case of fraud or corruption. This cycle needs to be applied to the areas with the highest risk of fraud and corruption such as:

- Public Procurement
- Human Resources / Staff Issues and appointments
- External Services and Consulting
- Grants
- Taxes
- Information Technology

The **Summer Academy “Fraud and Corruption in the Public Sector”** is a five-day intensive practical training and offers detailed know-how on all aspects of fraud and corruption. During numerous workshops, public officials will work together in groups and will be challenged to apply their newly acquired skills in preventing and combating fraud and corruption. After each training day, participants put what they have learned to the test and take a knowledge check designed by our experts.

Based on the successful completion of the knowledge checks, participants will be awarded a unique diploma by the European Academy for Taxes, Economics & Law.

Your benefits

- Make sure to have high qualified staff members that are aware of and able to prevent and detect fraud and corruption and will be able to protect your institution from malpractice
 - Learn from a wide range of topics tailored according to your professional needs
 - Demonstrate that your institution is pro-active and takes fraud and corruption seriously
 - Profit from the interactive nature of the Summer Academy by training your newly acquired knowledge in daily workshops with group assignments
 - Be up-to-date with typical practical pitfalls as well as recent tools and techniques for fraud and corruption detection
 - Receive recommendations to your individual questions on how to avoid fraud and corruption
 - Learn how to best cooperate with law enforcement agencies when handing over fraud cases
 - Network with experts and colleagues from all across Europe and exchange know-how
 - Measure your knowledge in a special knowledge check
 - Receive a unique diploma at the end of the Summer Academy
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Programme Day 1, 26th August 2013

Module 1: Risk Areas and Risk Assessment

8.30-9.00

Registration and Hand-Out of Training Material

9.00-9.30

Keynote Speech: The European Commission's Activities in the Struggle Against Fraud and Corruption in the Public Sector

- Importance of the prevention and suppression of fraud and corruption worldwide and within the European Union
- Update on the European Commission's anti-fraud and anti-corruption activities
- Special focus tax fraud
- Perspectives of European Commission's Directorate General for Taxation, Customs, Statistics, Audit and Anti-Fraud

Baudouin Baudru, Deputy Head of Cabinet, Cabinet of Commissioner Algirdas Semeta for Taxation, Customs, Statistics, Audit and Anti-Fraud, European Commission

9.30-10.30

High Risk Areas for Fraud and Corruption in the Public Sector Part 1: Public Procurement

- Where fraud and corruption happen most often
- Different types of fraud in procurement: Favoured tenderers, bid-rigging

Klaus Groth, Head of Unit, Structural Public Affairs, Senate Department for Urban Development and Environment, Federal State of Berlin, Germany

10.30-11.00

Coffee Break and Networking Opportunity

11.00 -12.00

High Risk Areas for Fraud and Corruption in the Public Sector Part 2: Human Resources/ Appointments, External Services/Consulting

- Fraud examples in Human Resources: Staff issues, appointments
- Fraud examples in External Services: Fraud patterns, potential conflicts of interest

12.00-13.00

Fraud and Corruption Risk Assessment

- High risk areas
- Identifying fraud risk in your own environment
- Fraud risk assessment
- Fraud risk register
- Fraud risk assurance
- Good and bad practices

Melvyn Neate, former Director of Internal Audit for Her Majesty's Revenue and Customs, United Kingdom

13.00-14.00

Lunch Break and Networking Opportunity

14.00-15.00

New Fraud Patterns

- Danger of new fraud patterns
- IT trends and their new fraud risks
- New fraud red flags
- Intellectual property
- Classified information
- Control and audit of new fraud patterns

Jo Kremers, Senior Audit Manager, Central Audit Service, Ministry of Finance, the Netherlands

15.00-15.30

Coffee Break and Networking Opportunity

Programme Day 1, 26th August 2013

Workshop

15.30-17.00

Create a Fraud and Corruption Risk Assessment

This session will involve participants in practical application of the knowledge gained from the first day presentations. It will consist of identifying and assessing risks in the participants' own working environments together with solutions for managing these risk exposures.

Presentation

- Presentation of the group assignment

Group Work

- Carrying out a fraud and corruption risk assessment
- Understanding the fraud risk structure of a public institution
- Developing an organisation's fraud "health check"

Presentation of Group Results and Discussion

Melvyn Neate, former Director of Internal Audit for Her Majesty's Revenue and Customs, United Kingdom

17.00-17.15

Refreshment break

17.15-18.00

Knowledge Check on Risk Areas and Risk Assessment

Evening

Get-Together Reception

"Well organised and useful content."

Anna Rahm, Legal Analyst, Swedish Economic Crime Authority, Sweden

"This seminar was very useful for me."

Zdenka Pavalić, Irregularity Officer, Ministry of Economy, Labour and Entrepreneurship, Croatia

The European Knowledge Network

Programme Day 2, 27th August 2013

Module 2: Fraud and Corruption Prevention Measures

9.00-10.00

Strategies for the Prevention of Corruption and Fraud in Public Institutions

- Methodology to set up anti-fraud and anti-corruption strategies
- Involvement of internal and external actors
- Communication of such strategies within the organisation and outside
- Transparency registers and gift acceptance policy
- Organisational components

Peter Baader, Anti-Fraud Adviser to the Director-General, Directorate-General for Agriculture and Rural Development, European Commission

10.00-10.30

Coffee Break and Networking Opportunity

10.30-11.30

Fraud and Corruption Prevention Methods

- Establishing a framework to prevent fraud
 - Visibility
 - Accountability
 - Clarity in responsibility and prohibited behaviour
- Steps to prevent fraud and corruption
 - IPSAS compliance and how to achieve it in practice
 - Internal Control
 - Segregation of responsibility
 - IOM Standard of Conduct as an example
- Fraud prevention in practice at IOM
 - Fraud prevention in grant schemes
 - Risks in cash payments to migrants and how it can be prevented
 - Internal and external audits

Anja Wagemans, Finance Officer, IOM – International Organisation for Migration, the Netherlands

11.30-12.30

Preventing Corruption and Fraud in Public Procurement

- Fraud prevention in public procurement and external services
- Whistleblower management
- Effective control of procurement processes
- “Fraud proof” structuring of procurement departments

Klaus Groth, Head of Unit, Structural Public Affairs, Senate Department for Urban Development and Environment, Federal State of Berlin, Germany

12.30-14.00

Lunch Break and Networking Opportunity

14.00-15.00

Assessing Existing Fraud and Corruption Prevention Methods

- Setting the tone
- Roles and responsibilities
- Promoting awareness
- Who are the fraudsters?
- Fraud risk assessment
- What should Internal Audit do?

Melvyn Neate, former Director of Internal Audit for Her Majesty's Revenue and Customs, United Kingdom

15.00-15.30

Coffee Break and Networking Opportunity

Workshop

15.30-16.45

How to Prevent Fraud and Corruption in Public Procurement Introduction to the Case

Participants will work in groups to complete this practical exercise. The workshop facilitator will be available to answer questions and will give guidance and suggestions in case of uncertainties. Each group will present the outcome of its work and will receive feedback from the workshop facilitator.

Introduction to the Case Group Work

- Create a fraud prevention framework in public procurement

Presentation of Group Results and Discussion

Anja Wagemans, Finance Officer, IOM – International Organization for Migration, the Netherlands

16.45-17.00

Refreshment break

17.00-17.45

Knowledge Check on Fraud and Corruption Prevention Measures

Programme Day 3, 28th August 2013

Module 3: Detection Strategies and Methodologies

9.00-10.00

Strategies for the Detection of Corruption and Fraud in Public Institutions

- Identifying the response to the risk of fraud and corruption
- Different investigation theories
- Structuring an investigation plan
- High value of fraud symbols
- How management, auditors and fraud investigators can make use of fraud symbols

Jo Kremers, Senior Audit Manager, Central Audit Service, Ministry of Finance, the Netherlands

10.00-10.30

Coffee Break and Networking Opportunity

10.30-11.30

How to Plan Fraud and Corruption Investigations in Practice

- Different types of fraud investigations and detecting methods
- Mechanisms and procedures for a good fraud investigation plan
- Different fraud cases and how they were detected

Jo Kremers, Senior Audit Manager, Central Audit Service, Ministry of Finance, the Netherlands

11.30-12.30

Detecting Internal Tax Fraud

- Identifying fraud within tax administrations or in conspiracy with employees of other organisations
- Cases of fraud regarding VAT and personal income tax
- Impact of internal fraud to tax administrations: loss of money and reputation

Jo Kremers, Senior Audit Manager, Central Audit Service, Ministry of Finance, the Netherlands

12.30-14.00

Lunch Break and Networking Opportunity

14.00-15.00

Interview Techniques for Fraud and Corruption Investigations

- Different types of interviewees (informant, witness, suspect etc.)
- How to prepare for the interview
- Interviewing techniques
- Listening and body language of the interviewee

Rolf Schlotterer, Criminal Police Director, Adviser to the Deputy Prime Minister and Minister of Interior of Bulgaria, and Head of BORKOR, Center for Prevention and Combating of Corruption in Bulgaria, on assignment from German Federal Ministry of the Interior, Germany (tbc)

15.00-15.30

Coffee Break and Networking Opportunity

Workshop

15.30-17.00

Planning and Conducting an IT-based Forensic Case Analysis for the Detection of Fraud

Participants will work in groups to complete this practical exercise. The workshop leader will be available to answer questions and will give guidance and suggestions in case of uncertainties. Each group will present the outcome of its work and will receive feedback from the workshop facilitator.

Introduction to the Case

Group Work

- Plan a fraud investigation in a suspected procurement fraud case

Presentation of Group Results and Discussion

Jo Kremers, Senior Audit Manager, Central Audit Service, Ministry of Finance, the Netherlands

17.00-17.15

Refreshment break

17.15-18.00

Knowledge Check on Detection Strategies and Methodologies

Evening

Sightseeing Berlin

Programme Day 4, 29th August 2013

Module 4: Tools for Fraud and Corruption Detection

9.30-10.30

IT-based Detection of Fraud and Corruption in Public Institutions by Means of the BORKOR-Principle and Related Methods

- Presentation of BORKOR-principle, the first standard on development of intervention systems to prevent and detect fraud and corruption
- Heuristic search for information, data gathering and processing
- Forensic analysis in the context of BORKOR-principle
- Forensic analyses – Methods and technology
- Intervention systems modelling
- Innovative detection of crime schemes and prevention

Rolf Schlotterer, Criminal Police Director, Adviser to the Deputy Prime Minister and Minister of Interior of Bulgaria, and Head of BORKOR, Center for Prevention and Combating of Corruption in Bulgaria, on assignment from German Federal Ministry of the Interior, Germany (tbc)

10.30-11.00

Coffee Break and Networking Opportunity

11.00-13.00

Psychological Aspects of Fraud and Corruption Detection

- Characteristic features of criminal thinking
- Typology of integrity
- The logic of criminal thinking
- The corruption formula and how to use it in practice
- Gaining high level support and teamwork motivation

Rolf Schlotterer, Criminal Police Director, Adviser to the Deputy Prime Minister and Minister of Interior of Bulgaria, and Head of BORKOR, Center for Prevention and Combating of Corruption in Bulgaria, on assignment from German Federal Ministry of the Interior, Germany (tbc)

13.00-14.00

Lunch Break and Networking Opportunity

14.00-15.00

Forensic Case Analysis to Detect Scenarios and Crime Schemes

- The Matrix method
- The role of characteristic criteria and quality indicators
- Comparative analysis and its applications
- Casting light on the dark side of criminal schemes

Rolf Schlotterer, Criminal Police Director, Adviser to the Deputy Prime Minister and Minister of Interior of Bulgaria, and Head of BORKOR, Center for Prevention and Combating of Corruption in Bulgaria, on assignment from German Federal Ministry of the Interior, Germany (tbc)

15.00-15.30

Coffee Break and Networking Opportunity

Workshop

15.30-17.00

Planning and Conducting an IT-based Forensic Case Analysis for the Detection of Fraud

Participants will work in groups to complete this practical exercise. The workshop facilitator will be available to answer questions and will give guidance and suggestions in case of uncertainties. Each group will present the outcome of its work and will receive feedback from the workshop facilitator

Introduction

Group Work

Presentation of Group Results and Discussion

Rolf Schlotterer, Criminal Police Director, Adviser to the Deputy Prime Minister and Minister of Interior of Bulgaria, and Head of BORKOR, Center for Prevention and Combating of Corruption in Bulgaria, on assignment from German Federal Ministry of the Interior, Germany (tbc)

17.00-17.15

Refreshment break

17.15-18.00

Knowledge Check on Detection Strategies and Methodologies

Programme Day 5, 30th August 2013

Module 5: Effective Law Enforcement

9.30-10.30

Cooperation of Auditors, Anti-Fraud & Corruption Staff and Law Enforcement

- Division of tasks between auditors, anti-fraud staff and law enforcement
- Legal boundaries on evidence collection for auditors and other non-police staff
- Communicating fraud and corruption findings to authorities
 - When, why and how?
- How to handle confidentiality in suspected fraud and corruption cases
- Example of effective cooperation between Dutch Tax Administration and Fiscal Information and Investigation Service

Jo Kremers, Senior Audit Manager, Central Audit Service, Ministry of Finance, the Netherlands

10.30-11.00

Coffee Break and Networking Opportunity

11.00-12.00

Correctly Managing the Transition from Audit to Police Investigation

- Legal evaluation of preliminary findings
- Compilation of material evidence
- Documentation of material referred
- Support of judicial/police authorities in on-going investigation

Peter Baader, Anti-Fraud Adviser to the Director-General, Directorate-General for Agriculture and Rural Development, European Commission

12.00-13.30

Lunch Break and Networking Opportunity

13.30-14.00

Award of Diploma of the European Academy for Taxes, Economics & Law

Summer Academy “Fraud and Corruption in the Public Sector”

14.00

End of the Summer Academy “Fraud and Corruption in the Public Sector”

“Very educating and useful tool for my job as an auditor.”

Auditor, Special Service Health and Social Solidarity, Greece

“Useful information and good networking opportunity.”

Stoilka Paneva, Senior Expert and Irregularity Officer, Ministry of Labour and Social Policy, Bulgaria

Speakers



BADOUIN BAUDRU

Deputy Head of Cabinet, Cabinet of Commissioner Algirdas Šemeta for Taxation, Customs, Statistics, Audit and Anti-Fraud, European Commission

Badouin Baudru is Deputy Head of Cabinet for Commissioner Algirdas Šemeta at the European Commission's Directorate-General for Taxation, Customs, Statistics, Audit and Anti-Fraud. In this function, he is responsible for audit, budgetary discharge, sound financial management, inter-institutional relations, regional policy and administrative affairs.



PETER BAADER

Anti-Fraud Adviser to the Director General, Directorate-General for Agriculture and Rural Development, European Commission

Peter Baader advises the Director-General of DG Agriculture and Rural Development of the European Commission on issues of fighting fraud in the Common Agricultural Policy. He is in charge of the implementation of the Directorate-General's Anti-fraud Strategy. Peter Baader, a lawyer by training, has been working in the European Commission since 1998 and has served as Head of the Internal Investigations Unit of the European Anti-fraud Office (OLAF) for five years in total. Before joining the European Commission, he was Judge in criminal and civil divisions in Germany.



ROLF SCHLOTTERER

Criminal Police Director, Adviser to the Deputy Prime Minister and Minister of Interior of Bulgaria, and Head of BORKOR, Center for Prevention and Combating of Corruption in Bulgaria, on assignment from German Federal Ministry of the Interior, Germany (tbc)

Since its inception in 2009, Rolf Schlotterer has been the Head of BORKOR, the National Project for Prevention and Combating of Corruption in Bulgaria, a central agency reporting directly to the Deputy Prime Minister. He is the Author of the BORKOR-principle, the first Standard for the Development of Intervention Systems against Corruption, as well as a Software Developer for forensic analysis software. Rolf Schlotterer is a German Police Officer with the rank of Criminal Police Director with 39 years of experience. Most of his police work has focused on combating economic and financial crime, corruption, computer crime, organized crime and terrorism. He has worked in leading positions in the Bureau of Criminal Investigation (Landeskriminalamt) of the States of Baden-Württemberg and Saxony. He was a Member of National Committees and expert groups on combating crime, and Lecturer at the German Academy for Public Administration conducting corruption prevention and analysis seminars and workshops for heads of administration authorities, prosecutors, judges and experts. He trained police officers and experts in crime investigation, forensic analysis methods and techniques, risk analysis, computer forensics, combating corruption and corruption prevention. Rolf Schlotterer was Chairman of an International Conference on Economic Crime and Corruption and Resident Twinning Adviser of the German/Romanian Twinning Project Development of Anti-corruption General Directorate of the Ministry of Administration and Interior in Romania.



MELVYN NEATE

former Director of Internal Audit for Her Majesty's Revenue and Customs, United Kingdom

Melvyn Neate has worked in internal audit for over 30 years, leading audit teams in the health service, manufacturing, financial services and banking and, until his retirement at the end of 2011, was the Director of Internal Audit for Her Majesty's Revenue and Customs. He was also Head of Internal Audit for the Serious Fraud Office and the National Fraud Authority. He chaired the government department's HIA Group and was elected as President of the Chartered Institute of Internal Auditors in the UK and Ireland for 2010/11. He is currently a member of the audit committee for the Office of Rail Regulation, the economic and safety regulator for Britain's railways. Melvyn Neate plays an active role in the wider Internal Audit profession and has given numerous presentations on audit and risk management.

Speakers



JO KREMERS

Senior Audit Manager, National Audit Office, Ministry of Finance, the Netherlands

Jo Kremers is Senior Audit Manager in the EU Funds Audit Authority of the National Audit Office under the Ministry of Finance in the Netherlands. He is Certified Public Auditor as well as Certified IT Auditor. For the past 30 years he has been working in the Dutch Tax and Customs Administration as External Auditor, Fraud Investigator and Internal Auditor. Furthermore, he has gained vast experience as Project Leader and Expert in Information Security Audits and Integrity Audits. He is Lecturer, Trainer and Expert at the National Academy for Finance and Economics in The Hague. Working as an expert in international projects, he gained notable experience in strengthening the internal control and audit function in the public sector in (candidate) EU Member States.



KLAUS GROTH

Head of Unit, Structural Public Affairs, Senate Department for Urban Development and Environment, Federal State of Berlin, Germany

A lawyer by training since 1976, Klaus Groth has been the Head of Structural Public Affairs Unit at the Federal State of Berlin's Senate Department for Urban Development and Environment since 1999. In this role, he is responsible for legal and procurement issues in public construction, as well as the corruption register. Additionally, he has been the Chairman of the committee on "Procurement and Law" of the German Federal States' Conference of Ministers for Housing and Construction since 2009. Furthermore, he is the co-editor of a legal commentary on public procurement. Klaus Groth has gained international experience in giving legal advice on procurement issues as EU Twinning Expert in various EU and EU candidate countries since 1999.

ANJA WAGEMANS

Finance Officer, IOM – International Organization for Migration, the Netherlands

Since February 2008, Anja Wagemans is Financial Officer at the International Organization for Migration, mission in the Netherlands. In this role, she is responsible for ensuring the efficiency in strengthening internal controls and compliance with financial regulations and rules through effective financial resources management and the provision of accurate and documented financial information. Additionally, she is in charge of IOM's fraud prevention efforts. She is dealing with the control of accounts and cash management as well as the finances of the projects of IOM in the Netherlands funded by the EU migration funds of the General Solidarity Programme European Refugee Fund (ERF) and European Return Fund (RF). In this context, Anja Wagemans is also responsible for implementing proper planning, expenditure tracking as well as checking and verification of financial transactions. In addition, her task is to facilitate proper record keeping in finance and responses to audit. Anja Wagemans is a Full Certification Public Accountant (AA) and before she joined IOM, she worked at a global consultancy firm.

Summer Academy: Fraud and Corruption in the Public Sector

Organisational Matters

Booking Number

K-115

Date of Event

26th - 30th August 2013

Event Language

The event language will be English.

Event Price for Public Administration and Court of Audit Officials

Early booking contingent until the 21st of June 2013:

4.989,- Euro, excl. German VAT (19%)

Normal price from the 22nd of June 2013:

5.489,- Euro, excl. German VAT (19%)

Event Price for Other Organisations

Early booking contingent until the 21st of June 2013:

5.989,- Euro, excl. German VAT (19%)

Normal price from the 22nd of June 2013:

6.489,- Euro, excl. German VAT (19%)

The above price covers the following:

- Training material documents printed
- Training material digital version
- Diploma, if Summer Academy fully attended and Knowledge Checks successfully passed
- Soft drinks and coffee/tea on all five days
- Lunch on all five days
- Get-Together reception
- Sightseeing Berlin

(Programme is subject to alterations)

Contact

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Head of Marketing & Sales

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Event Location

Maritim Hotel Berlin

Stauffenbergstraße 26

10785 Berlin, Germany

Phone: +49 (0)30 2033 4410 (Booking)

Fax: +49 (0)30 2033 4092 (Booking)

E-mail: info.ber@maritim.de

Internet: www.maritim.de

Room Reservation

Please contact the hotel directly and refer to the "European Academy for Taxes, Economics & Law" if you wish to benefit from a limited room availability-contingent. Of course you can always look for an alternative hotel accommodation.

BOOKING

Fax: +49 (0)30 802080-250

E-mail: booking@euroacad.eu

Phone: +49 (0)30 802080-230

For online booking please visit www.euroacad.eu

Peter Gassenmaier, Ba.

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FAXBOOKING

EVENTNUMBER K-115 (PR) DATE: 26th - 30th AUGUST 2013



European Academy
for Taxes, Economics & Law

Herewith we register the following delegates to the Summer Academy
„Fraud and Corruption in the Public Sector“

Delegate 1

Ms. Mr.

First name _____

Last name _____

Department _____

Job position _____

Your organisation _____

Phone _____

Fax _____

E-mail _____

Your organisation's address:

Street _____

Postcode / City _____

Country _____

Delegate 2

Ms. Mr.

First name _____

Last name _____

Department _____

Job position _____

Your organisation _____

Phone _____

Fax _____

E-mail _____

Your organisation's address:

Street _____

Postcode / City _____

Country _____

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Phone: +49 (0)30 802080-230

For online booking please visit www.euroacad.eu

Invoice organisation _____ To the attention of _____

Street _____ Phone _____

Postcode / City _____ Fax _____

Country _____ E-Mail _____

With my signature I confirm my registration and accept the General Terms and Conditions as legally binding.

I herewith agree to receive further information from the European Academy for Taxes, Economics & Law

NOTE

Only Valid with Signature and Stamp.

Place, Date

Authorised Signature and Stamp

Terms & Conditions for Training Seminars & Courses

1. Area of Application

The following terms and conditions settle the contractual relationship between conference participants and the European Academy for Taxes, Economics & Law Brauner Klingenberg GmbH [referred to as “European Academy for Taxes, Economics & Law” in the following]. Differing terms and conditions, as well as, other settlements and/or regulations have no validity.

2. Registration / Confirmation of Application

A registration can be made via internet, mail, fax, or email. The registration is considered granted and legally binding if not rejected by the European Academy for Taxes, Economics & Law in writing within seven (7) days after receipt of registration. The registration will be supplemented by a booking confirmation via email. Partial bookings are only valid for seminars designed in modules.

3. Service

The course fee covers the fee per participant and course in € net, subject to current German VAT. It includes training course documents as per course description, a lunch meal/snack and refreshments during breaks, as well as, a participation certificate. The European Academy for Taxes, Economics & Law has the right to change speakers/instructors and to modify the course program if and where necessary while maintaining the overall nature of the course. All registered participants will be notified in case of a course cancellation due to force majeure, due to speakers' preventions, due to troubles at the chosen location or due to a low registration rate. Course cancellation notification due to a low registration rate is issued no later than two (2) weeks before the course date. Course fees are reimbursed in the cases listed above; however, reimbursement for travel expenses or work absenteeism is only granted in cases of intention or gross negligence by the European Academy for Taxes, Economics & Law. Any reimbursement of travel expenses are to be considered as an exceptional goodwill gesture and form no future general obligation. In case of disturbances and/or interruptions, the European Academy for Taxes, Economics & Law commits itself to solve or limit any problems that might occur in order to maintain and continue the course as planned.

4. Payment Date and Payment, Default of Payment

Payment of the course fee is payable immediately upon receipt of invoice. Where payment is not received or lacking clear assignment to a participant prior to commencement of the course, the European Academy for Taxes, Economics & Law may refuse the relevant participant's participation in that course. The course fee, however, is still due immediately and can be claimed as part of a dunning procedure or legal action. In accordance with BGB §247 (1), in case of default of payment within the stipulated time period, default interest on arrears of at least 5% above the ECB base rate is due and payable. The European Academy for Taxes, Economics & Law can claim higher damage for delay if and where proven. Equally, the participant may prove that a damage has not occurred or has had less effect than estimated by the European Academy for Taxes, Economics & Law.

Payment shall be made by cashless bank transfer; cash or cheques will not be accepted. The European Academy for Taxes, Economics & Law is not liable for any loss of means of payment. The participant may only offset such claims against the European Academy for Taxes, Economics & Law's as are undisputed, legally recognized or recognized in writing by the European Academy for Taxes, Economics & Law. The right of retention is only acceptable in accordance with a counterclaim based on the same contract.

5. Cancellation

Cancellations need to be issued in writing. Cancellation by the participant will be subject to cancellation charges as follows:

- 30 days or more prior to commencement of the course: service charge of 80,00 € net, subject to current German VAT, payable immediately, course fee will be reimbursed,
- two (2) weeks to 30 days prior to commencement of the course: 50% of course fee net, subject to current German VAT, payable immediately,
- non-attendance or cancellation less than two (2) weeks prior to commencement of the course: 100% of course fee net, subject to current Germany VAT, payable immediately

The European Academy for Taxes, Economics & Law gladly accepts without additional costs a substitute participant nominated in case of a cancellation if the substitute participant is registered at least three (3) days prior to the commencement of the course. Neither cancellation of a specific module/part of the course or substitution per module/per day is possible.

6. Copyright

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7. Liability

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8. Applicable Law, Place of Jurisdiction, Place of Performance

All cases shall be governed and construed in accordance with German law to the exclusion of the UN Sales Convention. As far as legally admissible, place of performance and place of exclusive jurisdiction shall be Berlin, Germany.

9. Data Protection

The European Academy for Taxes, Economics & Law protects personal data by taking appropriate protection measures. For the purpose of optimization of the product and service portfolio and according to the regulations of the data privacy laws, it stores and processes person-specific data on the training participants. Hence, all European Academy for Taxes, Economics & Law website hits are registered. All personal data will, in accordance with the law, be used for documentation requests, placed orders or other enquiries in order to send information out by post.

The European Academy for Taxes, Economics & Law will, in accordance with the law, inform participants by email about special offers that resemble previously booked seminars. If and where personal data needs to be transferred to countries lacking appropriate data protection schemes, the European Academy for Taxes, Economics & Law shall grant alternative adequate protection. Furthermore, the European Academy for Taxes, Economics & Law will use personal data as far as participants have granted respective permission. When collecting personal data, the European Academy for Taxes, Economics & Law will always ask for permission regarding email information about offers. The participant may, at any time, express their objection to data collection for the purpose of advertisement or address via email or fax. Any data provided to the European Academy for Taxes, Economics & Law will be processed for reservations and bookings, as well as, for information about other seminars. Names and company names will be published in a participants' list and forwarded to the mailing company.

