

## "GOOD PRACTICE"

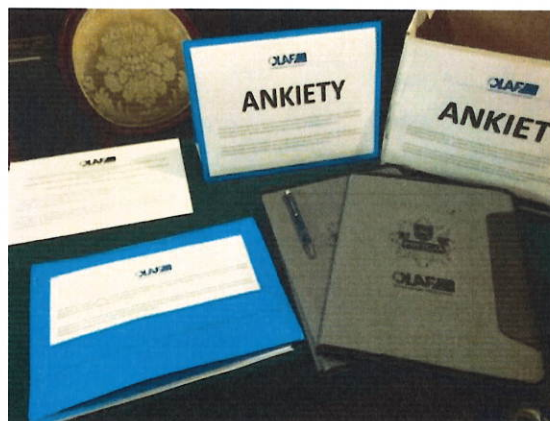
acquired under the project "Strengthening the effectiveness of combating corruption offenses committed against the financial interests of the European Union" implemented under the "Community Program for the Promotion of Activities for the Protection of the Financial Interests of the Communities" (HERCULES III Program 2014-2020)

Below, you will find examples of the activities undertaken by the Bulgarian, Ukrainian police and the Polish forces for the affairs / investigations related to crimes committed to the detriment of the EU financial interests, ways of acquiring information, the manner in which perpetrators act and the actions undertaken by officers to hold the perpetrators of such crimes criminally liable.

**The main objective of the project** Protecting the European Union's financial interests by preventing and combating fraud, corruption and any other illegal activities affecting the EU's financial interests by increasing the effectiveness of combating corruption offenses committed using the EU funds.

### **Specific objectives of the project:**

- Strengthening citizens' confidence in the EU institutions by implementing anti-corruption measures.
- Improved cooperation between law enforcement agencies and other institutions responsible for combating irregularities related to the use of the EU funds.
- Improving the effectiveness of the prevention and prosecution of corruption and other irregularities related to the use of the EU funds.



## **Experiences of the General Directorate of the National Police in Bulgaria**

Key points and priorities: an effective system with anti-corruption units; the fight against corruption at high governmental levels; fight against political corruption; preventing and combating corruption in the Ministry of the Interior, judicial and inspection bodies; fight against minor corruption; creating a special social environment against corruption.

Institutions where corruption practices most often occur: state and municipal authorities at the national and regional level, as well as their structures; Political corruption - Parliament, political parties; the judicial system; the Ministry of the Interior; different types of structural units in the field of health, education, social and health insurance, banks, sports; traditions; The key areas of public administration with a direct manifestation of corruption: procurement procedures; rental of the state or municipal property; during concession granting procedures; licensing procedures and permits; privatization; management and administration in various fields of the economy; export and import of goods and services; collection of taxes, duties and charges; appointment of civil officers;

At the General Directorate of Police, the officers who conduct investigations in corruption cases are divided according to their scope of activities: corruption in the judicial system and in the Ministry of Interior; corruption in administration; corruption in politics; corruption in the economy; corruption in public services - healthcare, education, social care, sports, etc.

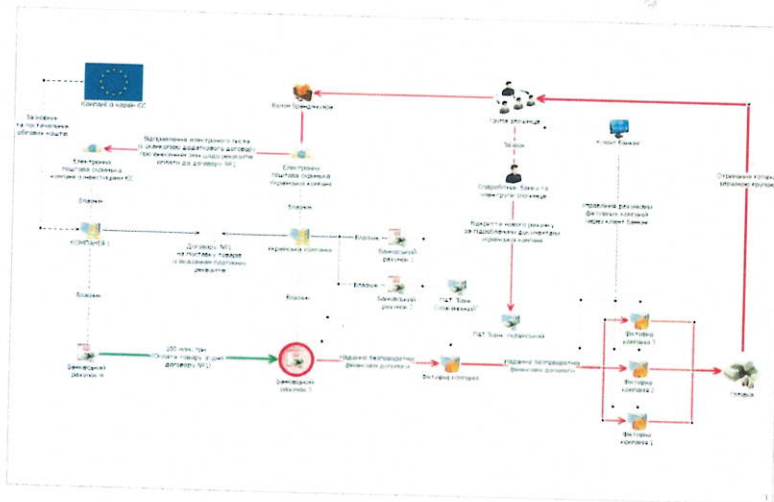


## **Experiences of the Department of Economic Protection of the State Police of Ukraine**

**The Department of Economic Protection of the State Police of Ukraine** is an interregional territorial authority of the Criminal Police within the State Police of Ukraine. Combatting, disclosure

and the prosecution of corruption offenses are primarily dealt with by: the Public Prosecutor's Office, the State Police, the National Anti-Corruption Bureau of Ukraine, the National Agency for the Prevention of Corruption.

An example of one of the cases of fraud (theft) of funds to the detriment of companies with European investments which operate in Ukraine, through the falsification of documents and unauthorized interference in the operation of computer systems.



Criminal prosecution involved the falsification of documents and acquisition of funds from a European investment company. A number of urgent investigative actions were carried out, including the hearing of the officers of the company, the inspection of computer equipment, cooperation with the State Financial Control Service was initiated, the search for persons who opened a bank account on behalf of the Ukrainian company. What is more, the IP and MAC addresses of computer hardware were determined, thus identifying the addresses of the offices where criminals made unauthorized access to the electronic mailbox of the Ukrainian company and sent a false agreement (annex to the original contract), changing the bank account number. In the course of further actions, persons (and fictitiously established companies and bank accounts used to disguise the procedure) were identified and suspects arrested.





## **Experiences of Department for the Implementation of the European Regional Development Fund (Marshal's Office in Lublin)**

The most frequent irregularities found during the audit of projects implemented within the ESF: failure to comply with the Public Procurement Law and the rules of market competitiveness and discernment, failure to observe project implementation schedules, changes to projects without prior approval of the Managing Authority, badly or too generally described accounting documents, badly recruited participants, signatures of unauthorized persons on the documentation.

The most sensitive areas, due to the risk of financial fraud or corruption under the ROP WL include: the selection of projects for co-financing, granting financial support within the framework of the implemented projects, the implementation of public contracts and contracts under the principle of competitiveness, accounting and certification of expenses.

### Situations of financial fraud or corruption may include, but are not limited to, the following:

more favorable treatment of some applicants by influencing the evaluation and selection of applications for co-financing, submitting false statements by applicants at the stage of application for the funds, e.g. in terms of project compliance with the selection criteria, deliberate overstaying the settled time and labor costs of project staff in relation to the actual demand; submission of false financial documents or multiple invoicing of the same service / goods, financing of undelivered or unrealized or non-performing services, clearing the costs in excess of those actually incurred on the project being audited, evasion of the required procedures or manipulation of the competitive procedures to favor specific tenderers.



## **Experiences of the Agency for Restructuring and Modernization of Agriculture - procedures related to the payment of the EU funds, disclosure of irregularities.**

The most frequent repetitive irregularities found in the aid programs serviced by the Agency for Restructuring and Modernization of Agriculture in Lublin: overestimation of agricultural land declared for payments as recorded in administrative audits, on-the-spot audits, audits based on graphic data, including orthophotomaps and graphic materials; notifying the payment for land not in the possession and use of the applicant, notifying the payment for land that is not used for agriculture, declaring agricultural parcels in areas not eligible for payments (or non-existing registered parcels): forests, habitats, urban areas, communication areas), submission of two area applications by a farmer with declarations on the same registered parcels, animals and aid schemes, notifying area payments greater than for the maximum eligible area (PEG), farmers submitting false documents, among others, applications, statements, protocols, etc., forging a signature on an application, statement, etc. applying for aid to finance an investment that is already completed, a failure to make an investment in accordance with the documents presented for settlement, creation of artificial conditions for granting and payment of aid, applying for co-financing for the same measure / (double financing), showing the farm land and crop structure in the application for investment aid (among other things, for the purpose of calculating the economic size of the holding) different from the actual, showing the same agricultural property as the part forming different holdings in applications for investment aid, transfer of the ownership or holding of a holding, an enterprise, a forest or parts thereof in the binding period without the required consent of the Agency, providing a false invoice or document of equivalent probative value, failures detected during on-site visitations or on-the-spot audits resulting in the need to adjust the eligible costs and the amount of aid, using the subject financed under the operation not in accordance with the purpose of the operation specified in the grant agreement, selling a subject financed under the operation without the consent of the Agency, ceasing activities by the Beneficiary after the payment of the funds.

### Cases of identified financial frauds

- overestimation of the prices for the purchased goods and services in relation to the market prices. Irregularities which resulted in the overestimation of purchase prices of new machinery and equipment. The cost of construction supervision was increased in order to obtain a higher amount of co-financing for the realized investments.



- lack of any implementation involving the purchase and assembly of a sorting line in accordance with the aid application for the pre-approved fruit and vegetable growing groups, buying old, non-standard equipment and overestimating purchase prices. There were irregularities that consisted in the lack of any assembly of the sorting line, the equipment included in the line was old, did not meet the standards, which led to the fact that the investment was not completed and the market value of the whole investment was disproportionately, as low compared to the granted funds. What is more, irregularities were identified in the documents related to confirming untruth by authorized persons (e.g. in the construction log).



### **Experience of the Anti-corruption Department at the Regional Police Headquarters in Bialystok**

The department is served a letter concerning the "setting up" of a tender completed a year before concerning the supply of certain machines, estimated at over PLN 2 million, as financed by the EU funds. Two bids were submitted for the tender: by company A and company B and company B with company A. The cheaper offer won – meaning both companies.

#### Issues

1. The end of the period for the storage of telecommunication data which prevented any analysis of the connections.
2. Lack of any expertise in the subject matter of the tender.
3. Despite a tender and entities being provided, too little data is available to identify the right figureheads.

#### Actions taken.

1. Identification of the IP and then the person who sent the mail.

2. Obtaining a photocopy of the documentation related to the announcement and the award of the tender and its preliminary analysis.
3. Requesting the companies that won the tender to send offers concerning the possible delivery of such machines as in the tender audited by the Deputy Commander of the Regional Police. The letter could have suggested the likelihood of an announcement of a future tender by the Regional Headquarters of the Police in Bialystok. Complete machine specifications were obtained.
4. A simple comparative analysis of the ToR records and the materials obtained from companies showed the conformity of technical descriptions, which provided another real basis for the suspicion of the tender being "set up".
5. Submitting, pursuant to art. 15 (1) (6) of the Police Act, a **classified** request to the President of the Public Procurement Office for a follow-up audit of the tender showing the determined elements of the Terms of Reference that could cause the exclusion of other entities from participation in the tender (limitation of competition).
6. On the basis of the agreement of the Chief Police Commander and the head of another service, there was an exchange of operational information and the finding that the materials already available for the earlier investigation may contain evidence for the operations conducted.
7. After more than a year's waiting (problems with finding an expert to provide an opinion) the opinion of the President of the Public Procurement Office confirms the possibility of setting up the tender for specific bidders. Importantly - it was an administrative proceeding - in which the parties have access to the material. Thanks to the request for control being in a classified form, the basis for the audit was indicated in the materials available for the parties, - the classified application in the office.
8. For one year, the operational police officer did not put the case aside. He performed, among others, the identification of the assets of the figureheads and their family members and the sources of their funding, sought out possible forms of giving bribes to the figureheads and their family members, among others, through:
  9. Investigation pursuant to Art. 305 of the Penal Code.
  10. Obtaining a binary copy of the disk containing the correspondence of the representative of the entity that won the tender from another ongoing investigation.
  11. Preliminary separation by an analyst of the Regional Police in Bialystok of interesting correspondence, basing on "key" words.
12. The procedural opinion provided by the Regional Police Headquarters in Bialystok showed that the content of the Terms of Reference was established prior to the announcement of the



13. tender by the representative of the entity that won the tender and the head of the announcing entity.
14. Analysis of the material collected by the policeman
15. Realization: searches (Podlaskie and Mazowieckie regions), detention, charges, liberty measures. Charges were presented to 3 suspects pursuant to Article 231 § 2 of the Penal Code, Articles 305 §1 and 2.
16. Further searches in business entities in the regions: Mazowieckie, Śląskie, Opolskie, Kujawsko-Pomorskie and Pomorskie. Enlarging the circle of suspects with other 2 people and another tender in the same institution.
17. Using materials from investigations in the form of operational work, resulting in:
  - a. The determination of three people whose bank accounts could be used to "launder" the benefits of the tenderers.
  - b. The removal of confidentiality (bank secrecy) with regard to 2 bank accounts pursuant to Article 20 of the Police Act.
  - c. Providing access to the investigated bank accounts and their analysis. 700,000 suspicious funds were transferred to only one of the accounts.
18. As a result of the operations, the order and execution documentations were secured, along with fictitious invoices. During the hearing, the owners of the entities took advantage of the possibility of acting pursuant to Art. 296a of the Penal Code ("is not punishable") and have stated that, in order to become a subcontractor, they transferred a bribe to a representative of the entity that won the tender on the basis of fictitious invoices.
19. Searches in entities that take bribes into their bank accounts and arresting their owners. Accusing other 3 people pursuant to Article 299 par. 1 and 5 of the Penal Code (money laundering).

#### Operational diagram.

1. Representatives of at least 2 entrepreneurs knowing the directions of allocating the EU funds reached potential tender organizers in the country and agreed on their companies winning the tenders.
2. Through the mail correspondence, they elaborated on the content of the Terms of Reference and other terms of the tender (e.g. the date of the tender announcement, the delivery date of the machinery) together with its organizer. The Terms and Conditions of the Terms and Conditions have been handed over to the organizer of the tender to be announced.



3. The Terms and Conditions have included technical specifications appropriate only for their equipment only.
4. They specified execution dates based on the available stock and production capacities.
5. After making sure they win, even prior to the announcement of the tender, they selected subcontractors from whom they requested and obtained bribes.
6. Bribes were paid on the basis of VAT invoices issued by a fictitious person for a "customer acquisition" service with a value of approximately 10% of the subcontractor's liability.
7. After the money was transferred onto the account of the "launderer", bribes were paid - after deduction of due taxes - and transferred in cash to the organizers.



### **Experiences of the Anti-corruption Department of the Regional Police Headquarters in Radom**

The Anti-corruption Department of the Regional Police Headquarters in Radom conducted an operational investigation of the corrupt behavior of officers of the District Veterinary Inspectorate, which consisted in certifying untruths in the control protocols of meat processing plants by concealing the disclosed irregularities.

The basis for the initiation of the investigation was one source of information on corruption offenses of the Deputy District Veterinary Officer and the Veterinary Inspector for Hygiene and Food. In the above case, the plausibility of committing corrupt crimes was demonstrated through the use of the available operational methods, primarily: operational intelligence and cooperation with the Individual Sources of Information.

During the course of the investigation, it was reported that the officers were able to certify untruths in the control protocol of the Fish Processing Plant in one of the localities in the Mazowieckie Region,

owned by AAA company, drawing up the protocol without conducting inspections at the place of doing business. On the basis of this protocol, the plant was listed as an establishment approved by the District Veterinary Officer. The unlawful decision was submitted by AAA to the Agency for

Restructuring and Modernization of Agriculture, as later found, to apply for the payment of part of the EU co-financing for launching fish processing in the plant which was supposed to deal with salmon filleting. The total amount of the grant was PLN 5,299,800. This information set new directions in the case and gave rise to more advanced operating methods. Because the information obtained was highly probable and the operational objectives of the diagnosis were met, the "SHARK" cryptographic operation was initiated on the basis of the obtained materials. The aim of the investigation was to confirm the crime with respect to the grant taken by AAA from the Agency for Restructuring and Modernization of Agriculture in Warsaw and establishing the persons claiming influence in the said state institution. The breakthrough moment in the case was the information obtained from one of the figureheads who was an attorney of AAA and represented it in the District Veterinary Inspectorate and in the ARMA reading that people claiming influences in the ARMA were involved in obtaining the grant and that fictitious companies were created to disguise irregularities committed by AAA in the filing of a request for payment of the grant.

The modus operandi of the perpetrators was as follows: AAA seated within the Mazowieckie Region is seeking to finance an investment of PLN 10,864,590 from ARMA funds in the amount of 60%, i.e. PLN 5,299,800 to be spent for launching a fish processing plant. A representative of AAA contacts the person who will help and get the grant. This person assures that he/she has the possibility of influencing the ARMA and then acquaints him/her with an employee in the ARMA where the amount of the bribe for which both persons agree to pay AAA is agreed on during a joint meeting. What is more, during the application process, AAA sent two requests to XXX and YYY to select the most advantageous offer for the salmon fillet production line. After selecting the most advantageous tenderer, a representative submitted to the ARMA a revised false offer of XXX which amounted to a higher amount than the YYY's offer, which resulted in the choice of the latter and made it possible to purchase the equipment at a significantly lower price. The offer did not include several pages from the "sales offer" and an attachment that was there in the original offer of XXX.

In the course of operational activities and, in particular, cooperation with an informant, it was found that YYY which was selected as the company offering the most advantageous offer and from which the production line was to be purchased, said that the production line was the so-called "fake" and the owner was already fined for financial crimes. It was this company's account that the amount of PLN 200 thousand was transferred to from the account of AAA which received an advance of PLN



2,200,000 from the Agency for Restructuring and Modernization of Agriculture and then it was transferred to a person addressing to its influences in the agency.

At a later stage, it was found that the production line purchased from YYY is technologically outdated, has traces of use and it is estimated to be approx. 10-15 years old. In addition, the nameplates have been tampered with and changed, and indicate the date of manufacture in 2014.

As a result of further operational activities, including billing analyzes, the observations and information collected, it was found that AAA, which was supposed to obtain the grant, had declared its activity solely in writing and did not intend to deal with the production of fish fillets. It was also found that the intermediary in completing the formalities in the ARMA in exchange for PLN 800 thousand was the task of, inter alia, a businessman from Silesia and an officer from the ARMA from Warsaw. It was mainly about turning a "blind eye" by the officer verifying the application with respect to irregularities in the application, which mainly concerned certifying untruths in the documentation concerning the purchase of a salmon fillet production line.

The collected material gave rise to the assumption that there was a crime of addressing the influence in the ARMA in Warsaw in return for a financial advantage. On the basis of the collected operational materials, the Department initiated an investigation pursuant to Article 297 of the Penal Code (a fraud to scam a grant) supervised by the Appeal Prosecutor's Office in Warsaw. Then the prosecutor of the Regional Prosecutor's Office in Warsaw decided to initiate an investigation pursuant to Article 286§1 of the Penal Code in conjunction with Article 294§ of the Penal Code, in conjunction with Article 297 of the Penal Code in conjunction with article 11§ of the Penal Code. The factual and legal complicity of the case and the cunning nature of the actions of the perpetrators in the creation of an envelope of the rule of law was required a large amount of time, as well as the application of complex procedural and operational procedures which enabled the determination of the crucial facts of the discussed issues.

In the course of parallel operational and procedural activities, evidence was obtained on the basis of which the prosecutor supervising the proceedings issued a decision on the detention of two entrepreneurs X from Silesia and an employee of the Department of Fisheries Support of the Agency for Restructuring and Modernization of Agriculture in Warsaw Y and those suspected of committing corrupt crimes and ordered isolation in the form of a temporary detention for a period of 3 months.

In the case of both the detained persons, the prosecutor of the Regional Prosecutor's Office in Warsaw issued a decision on the presentation of charges concerning the acceptance of a financial advantage in the amount of PLN 800,000 in exchange for the mediation of a grant, i.e. the act pursuant to Article 230§1 of the Penal Code.

What is more, the owners of AAA applying for a grant from the ARMA in Warsaw, on the basis of the analysis of financial flows obtained from the General Inspectorate for Financial Information and the other evidence collected, were charged pursuant to Article 286§1 of the Penal Code in conjunction with Article 294§ of the Penal Code in conjunction with Article 297 of the Penal Code in conjunction with Article 11§ of the Penal Code.

During the course of the proceedings, one of the detainees confessed to the alleged offense and clarified his role in the criminal proceedings.

During the course of the case, a security of property was made for the total amount of PLN 1,320,000. What is more, the activities carried out by the Police prevented the ARMA from paying the remaining amount of the grant of PLN 3,000,000 and confirming irregularities in issuing administrative decisions by the District Veterinary Officer.



### **Experiences of the Anti-Corruption Department of the Regional Police Headquarters in Lublin.**

The proceedings conducted by the Anti-Corruption Department of the Regional Police Headquarters in Lublin were related to irregularities at public procurement procedures financed by the EU funds and organized by one of the Housing Cooperatives within the region of Lublin. The tenders, prior to their calls, were agreed upon with family members or social partners (companies) of the President of the Cooperative; The procedure presumably covered all of the tenders organized by the Cooperative. Funds for the implementation of the projects came from the EU funds for the regeneration of



degenerated urban areas and were related to the organization of events promoting the acquisition of the EU funds. The activities concerned at least 3 tenders.

**Modus operandi:** The President of the Housing Cooperative concludes an agreement with the owner of a company, and then publishes a call for a tender for the comprehensive organization and conduct of promotional events. The Specification of the Essential Terms of Reference (SIWZ) is designed so that only one - the "proper" company can meet the requirements. The company winning the tender a few months earlier knew the terms of the tender and had already signed a contract with the subcontractor - which was a necessary condition of the tender. A price inquiry was used instead of an open tender. Deliberate, incorrect submission of inquiries to two companies - one received it on the day of submitting offers and the second – on the day after the submission of offers. The "winning" company provided an offer with an earlier date than the date of the receipt of the offer to participate in the project.



## **Experiences of the Anti-corruption Department of the Regional Police Headquarters in Kielce -**

### Paid protection in obtaining the EU funds.

At the Department, long-term professional activities focused on the issue of crime to the detriment of the EU. Their course includes an analysis of the genesis and directions of the development of the phenomenon of corruption due to the ongoing implementation of the EU projects in the region, risk identification of individual projects is carried out, monitoring of personnel changes at the institutions related to the allocation of funds takes place, as well as rotations within entities (beneficiaries), analyzes of cases from the country are being carried out, and, of course: the department cooperates with sources and collects information on specific crimes and abuse. The activities are then translated into the actions of the Department. They are based on the assumption of corruption among the officers

employed by the EU institutions of all levels and the beneficiaries of corruption arrangements with officers, which can be regarded as the "main axis" of corruption to the detriment of the EU. The criminals operating parallel to the axis should not be forgotten. The persons are, for example, entities providing for the clearance of the project "blank" invoices, issuing "false" certificates, etc. Beyond the main axis: the officer - the beneficiary, there are also "intermediaries" offering access to a corrupt officers to the interested persons.

On the basis of the above-described professional activities, such intermediaries were arrested and charged pursuant to Article 230 of the Penal Code. It was found that the owner of a consulting company from Kielce (which helped applicants to "write the EU projects" in the course of its activities) – addresses its influence in the Marshal's Office. The owner of the office was to have meetings with beneficiaries and then transfer bribes to an officer. The owner of the office called the officer and talked to her with the clients present, arguing that she was her friend and would influence the evaluation of the project, but of course she would not do it for free.

With the help of "Open-source intelligence" and other operational activities on the premises of the office: without referring directly to the institution, the personalities of the officers, in particular the substantive staff evaluating the projects at the various stages, were determined. Telephone numbers of people who responded to the criteria indicated in the information were determined, the numbers were subjected to billing - negatively. What is more, on the days and at the approximate hours when the business owner made the calls, no calls were made to any Marshal's Office phone number or any mobile number in the department for the UE grants and this particular project (BTS analysis)

During the following day, further information was obtained, indicating the specific entrepreneurs that could be proposed to "settle" the grant, i.e. to "pilot" the project through the consultancy office and, ultimately, the officer. The data of business owners, telephone numbers, business activities and telephone numbers were confirmed and, through the billings, it was confirmed that they contacted the owner of the office. Information about the consulting company was collected: the internet forum revealed that the owner of the office was a cheater. There was a request issued to set up IPs of the forum members, then they turned out to be witnesses in the case reached by the cheaters through the materials secured at the office.

Several observations were made, which resulted in negative findings. The analysis of the billings, the findings of the Open-source intelligence (community forums where the data about the owners' friends as well as the officers and common friends was analyzed), analysis of the procedures indicated that the office owner created a "story" about a friend who accepted bribes to convince entrepreneurs to pay a bribe which "guarantees" the given grant.

Due to the fact that the professional activities were to a large extent probable and extensive, they clearly indicated the criminal mechanism, further operational activities were neglected. The



entrepreneurs were interviewed in parallel at the same time: pursuant to Article 307 of the Code of Criminal Procedure. This resulted in an immediate action pursuant to Article 308 of the Code of Criminal Procedure. Selected as part of business activities entrepreneurs have confirmed the procedure, were interviewed. The entrepreneurs admitted that the office owner offered them to give a bribe of PLN 10 thousand for an officer at the Marshal's Office. Most of them denied that they had given the money to the owner of the office, but they firmly confirmed that the owner had undertaken to intermediate in the case, addressing their influences in the institution disposing of public funds. One of the entrepreneurs recorded a demand for a bribe with the recorder. The recording and the testimony of the witness proved that both the owner of the office and her husband, who helped her with the business, accepted bribes.

The entrepreneurs, in consultation with the prosecutor supervising the activities, were interviewed, the recorder provided by one of the witnesses was examined, a transcript was made, and then, in agreement with the Prosecutor's Office, the owner and her husband were arrested. The documentation, computers and calendars with records were secured.

The calendar belonging to the owner of the office included names of persons with "PLN 10 thousand" or "a ten" written next to them. The owner was found with PLN 10 thousand in cash. The detainees were presented with allegations of addressing influences: the owner was originally charged with several charges and her husband, with one. The suspects admitted to the charges against them, but they did not explain the cash found with the owner and the calendar entries. The prosecutor appealed for temporary detention for a period of 3 months against both of the suspects.

The court dismissed the suspects, did not apply any preventive measures, leaving them upon the Prosecutor's discretion. After the release of the suspects, intense operational and procedural steps were taken. Several witnesses were interviewed daily in this case. The billings of all of the subscribers with whom the figurehead was connected for a period of 5 days were analyzed, the analysis and the requests contained therein were sent to the Prosecutor's Office requesting the detainment of the suspect, due to the suspicion of hindering investigations and influencing witness testimony.

Eventually, the owner of the office was charged with a total of several dozens of charges with respect to addressing her influences, her husband was charged with several. The investigation was based on, among other things, witness testimonies, among other things, an analysis of bank information concerning both withdrawals from the beneficiaries' accounts and their synchronized deposits of characteristic amounts by the suspects.

## Experiences of the Anti-corruption Department of the Regional Police Headquarters in Olsztyn

On November 25, 2016, the Olsztyn-Północ District Prosecutor's Office launched an investigation into the case of addressing influence in an administration institution disposing of public funds - the Marshal's Office, which took place on 23 November 2016 in Olsztyn, mediation was undertaken in the tender for the supply of computer equipment for the needs of the Warmińsko-Mazurskie Marshal's Office with a value of PLN 796,860 in return for a financial advantage of 2% of the total value of the tender, i.e. for the crime pursuant to Article 230§ 1 of the Penal Code.

**Fundamental Facts** - Source information - Billing analysis - Operational situation.

### Operational activities

1. Meeting with the notifying person
2. Order of actions pursuant to Article 19A of the Police Act
3. Order of actions pursuant to Article 19, par. 3 of the Police Act - operational surveillance

### Implementation

#### First meeting 06. XII. 2016

- negotiations on the form of the transfer of financial benefits (fictitious agreement for consultations)

#### Next meeting 12. XII. 2016

- a cash advantage of *PLN 3,000* was given
- Mark K was arrested
- the money, a computer, a phone and a notebook with notes were secured
- District Prosecutor Olsztyn-Północ presented a charge pursuant to *art. 230§1 of the Penal Code in conjunction art. 12 of the Penal Code*
- the District Court in Olsztyn applied a precautionary measure in the form of a *temporary detention* for a period of 3 months (repealed in the course of proceedings and converted into Police supervision and a PLN 10,000 surety)

#### Preparatory proceedings

analysis of other tendering procedures in comparison with the entries in the notebook and the results of the opinion of the expert IT specialist



### **Preparatory proceedings**

- an analysis of other tendering procedures was conducted in comparison with the records in the notebook and the results of the expert IT specialist's opinion,


- the suspect was accused of: that in the period from November 23, 2016 to December 12, 2016, acting with an advanced intention, at short intervals, addressed his influences at a self-government institution disposing of public funds, the Marshal's Office in Olsztyn and undertook to mediate in the tender for the supply of computer equipment for the needs of the Warmińsko-Mazurskie Marshall Office in Olsztyn with the value of PLN 796,600 in return for a financial advantage in the total amount of PLN 16,000, while he received an amount PLN 3000 on 12 December 2016 and the remaining part was to be received later, i.e. a crime pursuant to Article 230 § 1 of the Penal Code in conjunction with Article 12 of the Penal Code.

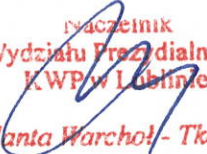


### **Summary**

The project has allowed its participants to look from a different perspective on the issues related to combating corruption and other crimes that are detrimental to the EU's financial interests. Some of the learned solutions can be put into practice, others are a matter of law. Regardless of organizational, legal and structural arrangements, all of the institutions aimed at strengthening the effectiveness of combating corruption offenses committed to the detriment of the financial interests of the European Union, as committed in a similar manner, through supporting activities in the field of the protection of the interests of the Community. International seminars are necessary to gain new experience and to learn about other solutions. The possibility of learning solutions offered by our colleagues from Bulgaria, the

Czech Republic and Ukraine, as well as the use of their knowledge and participation in the seminar is an invaluable experience that will be utilized in the daily work and training.

✓  
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