Good practice fiche

Title of the policy or measure (in English)	Operational Departmental Committees against Fraud (CODAF)
Case study/good practice name	**Tackling fraud through improved institutional cooperation**
Country	France
Sectors	All
Target groups	Administration / Labour Inspectorate
Type of measure	Deterrence: improve detection
Short sentence summarising the measure	The French administration has strengthened its institutional cooperation between the different French authorities in charge of fighting fraud with the creation of the **operational departmental committees against fraud (CODAF)** in 2010.
Background	
• Background context driving the implementation of the measure	The rationale behind the creation of the local CODAF committees was the idea that coordination between the various competent authorities is required in order to identify and respond to complex fraud. These committees share data, experiences and training so that they can work more effectively together to identify the more complex and large-scale types of fraud.
• When was the measure implemented? (including start date and end date/ongoing)	A testing phase of the CODAF was launched in 2008 by the amended Decree of 18 April 2008. In March 2010, at the end of the testing phase, the CODAF were created.
• Names(s) of authorities/bodies/organisations involved	The CODAF comprises all French authorities and bodies involved in the fight against fraud. These include: • the Ministry for Labour, Employment, Vocational Training and Social dialogue / Labour Inspectorate; • the Directorate General for Public finance (tax authority); • the French customs and indirect taxation authorities; • the Social security authority / Social security funds; • the French Public Employment Service.
• Scope of the measure (a pilot project, nationwide, regional wide)	Nationwide, with practical implementation measures carried out at a local level.
• Type of (policy) measure	Structural reform of the administration
Key objectives of the measure	The aim of CODAF was to improve the cooperation between all the services fighting different types of fraud, to improve detection and to tackle new and more complex fraud.
Specific measure	
• Description of how the measure operates in practice	The CODAF bring together several services including the tax authorities, customs authorities, labour authorities and social security authorities to fight related fraud i.e. social fraud, tax and customs fraud and illegal work. The

		committees share data, experiences and training so that they can work together to identify more complex and large-scale fraud.
•	Which groups are targeted by the measure?	The groups targeted by the reform of CODAF are all French authorities and bodies involved in the fight against fraud, i.e.: • Ministry for Labour, Employment, Vocational Training and Social dialogue / Labour Inspectorate, • The Directorate General for Public finance (tax authority), • The French customs and indirect taxation authorities, • The Social Security authority / Social security funds, • The French Public Employment Service.
•	What resources and other relevant organisational aspects are involved?	Not available
•	What are the source(s) of funding?	Public finance
Evaluation and outcome		
•	Has the measure achieved its objectives?	Published data reveals an increase in the detection of fraud; however, it is not clear what share of this is specifically related to UDW.
•	Assessment method (including indicators used to measure its impact), and the outputs and outcomes achieved	The 2014 report on CODAF revealed that EUR €339.5 million of fraud had been detected which represented an increase of 54 % compared to 2013[1]. These figures confirm the mobilisation of the players in the fight against fraud in CODAF. However, the published figures do not specifically relate to fraud concerning undeclared work. The 2015 report on CODAF revealed that EUR 289.4 million of tax, custom and UDW fraud had been detected in 2015[2].
•	What are lessons learnt and the key conditions for success?	Key conditions for the success of the reform include the following; • a common vision of the changes at all levels of the organisation; • communication of the changes undertaken to improve visibility of the reform; • ensuring the involvement and appraisal of social partners in the situation. Social partners and employers' organisations most especially, are very often keen to cooperate as undeclared work also implies unfair competition for businesses
•	Level of transferability (e.g. other countries/groups/sectors)	Cooperation between various national authorities and bodies in their fight against UDW could be foreseen in other countries, if not already in place.
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Sources		• Decree No 2008-371 of 18 April 2008 which created the operational departmental committees fighting against fraud (CODAF) • Assessment reports of CODAF 2014 and 2015

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[1] DNLF, Lutte contre la fraude, Bilan 2014 and 2015

Available at : http://www.economie.gouv.fr/dnlf/delegation-nationale-a-lutte-contre-fraude-dnlf-presente-bilan-lannee-2014-0

[2] *Ibis*

Available at : http://www.economie.gouv.fr/dnlf/delegation-nationale-a-lutte-contre-fraude-dnlf-presente-bilan-lannee-2014-0

	• Internet: http://www.economie.gouv.fr/dnlf/missions-des-codaf
Metadata and key words for online search	Cooperation of services to fight undeclared work, cooperation with social partners to fight undeclared work, holistic approach to tackling undeclared work.