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EVALUATION

Accompanying the document

REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on the evaluation of Regulation (EU, Euratom) No 883/2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF)

{COM(2026) 493 final}

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Glossary

List of Abbreviations	
CBA	Cost-benefit analysis
CBR	Cost-benefit ratio
CER	Cost-effectiveness ratio
CMS	Case Management System
Commission	European Commission
CONT	Committee on Budgetary Control of the European Parliament
DG AGRI	Directorate-General for Agriculture and Rural Development
DG BUDG	Directorate-General for Budget
DG CONNECT	Directorate-General for Communications Networks, Content and Technology
DG ENV	Directorate-General for Environment
DG HOME	Directorate-General for Migration and Home Affairs
DG JUST	Directorate-General for Justice and Consumers
DG GROW	Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
DG HR	Directorate-General for Human Resources and Security
DG INTPA	Directorate-General for International Partnerships
DG REGIO	Directorate-General for Regional and Urban Policy
DG RTD	Directorate-General for Research and Innovation
DG TAXUD	Directorate-General for Taxation and Customs Union
DPO	Data Protection Officer /Office
ECR	EPPO Crime Report
ECSC	European Coal and Steel Community
EDES	Early Detection and Exclusion System
EDP	European Delegated Prosecutor
EDPS	European Data Protection Supervisor
EP	European Prosecutor
EPPO	European Public Prosecutor’s Office
EQ	Evaluation questions
EU	European Union
EUDPR	Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC
EUIPO	European Union Intellectual Property Office
Eurojust	European Union Agency for Criminal Justice Cooperation
Europol	European Union Agency for Law Enforcement Cooperation
FIUs	Financial intelligence units
FPI	Service for Foreign Policy Instruments
GDPR	Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)
GIPs	Guidelines on Investigative Procedures for OLAF Staff
HR	Human resources
IBOAs	Institutions, bodies, offices or agencies of the Union
IMS	Irregularity Management System

JRC	Joint Research Centre
JURI	Committee on Legal Affairs of the European Parliament
LIBE	Committee on Civil Liberties, Justice and Home Affairs of the European Parliament
MFF	Multiannual Financial Framework
MS	Member State(s)
OCM	OLAF Case Management system
OLAF	European Anti-Fraud Office
OLAF Regulation	Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF)
PIF	Protection of the EU's financial interest
RRF	Recovery and Resilience Facility

1. INTRODUCTION

1.1. Context

Article 325 of the Treaty on the Functioning of the European Union (‘TFEU’) requires the Union and the Member States to counter fraud and any other illegal activities affecting the financial interests of the Union. To this end, the European Parliament and the Council are required to adopt the necessary measures to ensure the prevention of and fight against fraud.

In 1999, the Commission established the European Anti-Fraud Office (‘OLAF’) ([1]) to conduct administrative investigations, in complete independence, into fraud, corruption and any other illegal activity affecting the EU’s financial interests, as well as any other act or activity by operators in breach of Community provisions, to investigate misconduct within the EU institutions, bodies, offices and agencies (‘IBOAs’), and to cooperate with the Member States in the area of the fight against fraud. Under Decision 1999/352/EC, OLAF can be entrusted with investigations in other areas by the Commission or by other IBOAs. OLAF’s mandate and governance were initially governed by Regulation (EC) No 1073/1999 ([2]) and Regulation (Euratom) No 1074/1999 ([3]), which were replaced by Regulation (EU, Euratom) No 883/2013 ([4]) (OLAF Regulation). The OLAF Regulation was subsequently amended in 2016 (Regulation (EU, Euratom) No 2016/2030 ([5]) and in 2020 (Regulation (EU, Euratom) No 2020/2223) ([6]).

For the past 27 years, OLAF has conducted administrative investigations into fraud, corruption and other illegal activities affecting the EU’s financial interests, as well as into misconduct by officials and other servants of the Union, members of IBOAs, and staff members, and has coordinated and assisted Member States investigative authorities. OLAF exercises its investigative powers in full independence. OLAF also develops the Commission’s legislative and regulatory fraud-prevention activities. In this context, OLAF prepares the Anti-fraud Strategy, which puts in place a refined fraud risk analysis and effective anti-fraud policy measures to support all Commission services in preventing and fighting fraud and irregularities, and building a legal framework that offers improved protection of the EU financial interests. OLAF is also the lead service for drafting the

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([1]) Commission Decision 1999/352/EC, ECSC, Euratom of 28 April 1999 establishing the European Anti-fraud Office (OLAF), OJ L 136, 31.5.1999, p. 20.

([2]) Regulation (EC) No 1073/1999 of the European Parliament and of the Council of 25 May 1999 concerning investigations conducted by the European Anti-Fraud Office (OLAF), OJ L 136, 31.5.1999, p. 1.

([3]) Regulation (EC) No 1074/1999 of the European Parliament and of the Council of 25 May 1999 concerning investigations conducted by the European Anti-Fraud Office (OLAF), OJ L 136, 31.5.1999, p. 8.

([4]) Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council, and Council Regulation (Euratom) No 1074/1999, OJ L 248, 18.9.2013, p. 1, as amended.

([5]) Regulation (EU, Euratom) No 2016/2030 of the European Parliament and of the Council of 26 October 2016 amending Regulation (EU, Euratom) No 883/2013, as regards the secretariat of the Supervisory Committee of the European Anti-Fraud Office (OLAF), OJ L 317, 23.11.2016, p. 1.

([6]) Regulation (EU, Euratom) No 2020/2223 of the European Parliament and of the Council of 23 December 2020 amending Regulation (EU, Euratom) No 883/2013, as regards cooperation with the European Public Prosecutor’s Office and the effectiveness of the European Anti-Fraud Office investigations, OJ L 437, 28.12.2020, p. 49.

Commission's annual report on the Protection of the EU's financial interests, adopted under Article 325 TFEU (the 'PIF Report').

In 2017, the EU's anti-fraud framework reached new milestones with the adoption of Directive (EU) 2017/1371 (PIF Directive) ([7]) and Regulation (EU) No 2017/1939 (EPPO Regulation) ([8]). The PIF Directive has harmonised the definition and penalties of offences affecting the Union's financial interests across the Union, and added a new layer within the EU anti-fraud architecture centred on criminalising conducts against the EU financial interests. As regards the EPPO, its entry into operation in June 2021, with its powers to conduct criminal investigations and initiate prosecutions before national courts of participating Member States, has significantly changed the EU anti-fraud landscape, requiring also an adaptation of the OLAF Regulation. This was achieved with the Regulation (EU, Euratom) No 2020/2223, which entered into force on 17 January 2021, and which designed a relationship between OLAF and the EPPO characterised by the principles of close cooperation, exchange of information, complementarity and non-duplication of investigations. The 2020 legislative revision also aimed at enhancing the Office's investigative tools and capabilities, strengthening the role of national anti-fraud coordination services ('AFCOS'), codifying the jurisprudence of the Court of Justice of the European Union ('CJEU'), and reinforcing procedural guarantees and the rights of persons concerned, notably with the establishment of a Controller of procedural guarantees and a dedicated complaint mechanism ([9]).

1.2. Purpose and scope of the evaluation

Article 19(1) of the OLAF Regulation calls for 'an evaluation report on the application and impact of [the] Regulation, in particular as regards the effectiveness and efficiency of the cooperation between the Office and the EPPO'.

Article 19(2) of the OLAF Regulation points towards further areas of evaluation by setting out a possible agenda for a subsequent legislative proposal: modernising the Office's legal framework, including its institutional setting-up, functions and operating procedures with particular regard to, *inter alia*, cross-border investigations and investigations in Member States not participating in the EPPO ([10]).

The obligation in Article 19(2) of the OLAF Regulation to consider possible legislative amendments is linked to the broader Anti-fraud Architecture ('AFA') Review ('AFA Review'), launched in July 2025 with a Commission White Paper ([11]). This White Paper shows the importance to focus on strengthening coordination between the AFA actors, *i.e.* OLAF, the EPPO, Europol, Eurojust, the Anti-Money Laundering Authority ('AMLA') and the proposed EU Customs Authority, enhancing fraud detection and investigations, improving recovery of EU funds affected by fraud and other offences. The Commission also envisages in its White Paper to publish a Communication on the outcome of the AFA Review in 2026, which 'may be accompanied, as appropriate, by possible legislative

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([7]) Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law, OJ L 198, 28.7.2017, p. 29.

([8]) Council Regulation (EU) No 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO').

([9]) See also an earlier Commission proposal to amend Regulation 883/2013 in this respect, COM(2014) 340 of 11 June 2014.

([10]) Currently Ireland, Denmark and Hungary.

([11]) White Paper for the Anti-fraud Architecture Review COM/2025/546 final, 16.7.2025, https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52025DC0546.

proposals' ([12]). Any amendments to the OLAF Regulation would be considered together with possible revisions of the EPPO Regulation and the PIF Directive, supported by a joint impact assessment and informed by the OLAF Regulation evaluation.

Scope of the evaluation

- Material scope

The evaluation assesses the operation of key elements of the OLAF Regulation, their impact on the general and specific objectives pursued by the Regulation and its amendments, and the extent to which these objectives have been met and remain relevant. In accordance with Article 19(1), a specific focus is directed to cooperation with the EPPO. Beyond the cooperation with the EPPO, the evaluation covers OLAF's investigative powers and their implementation, including follow-up to recommendations and procedural guarantees, as well as the clarity of OLAF's mandate within the evolving EU anti-fraud landscape and the associated law enforcement framework. In this context, this evaluation examines the key developments introduced in the last revision of the OLAF Regulation in 2020, i.e. OLAF's new investigative tools such as access to bank accounts and access to privately owned devices, OLAF's respect of procedural guarantees, and the new complaints mechanism.

The evaluation does not cover activities within the framework of Council Regulation (EC) No 515/97 ([13]), which was subject to a separate evaluation ([14]).

In compliance with the Better Regulation Guidelines ([15]), the evaluation applies the Commission's standard evaluation criteria of **effectiveness, efficiency, coherence, and relevance**. The further criterion of EU added value is considered as addressed, due to the fact that OLAF's mandate is centred on protecting the EU's financial interests in the framework of Articles 317 and 325 TFEU and investigating serious misconduct of staff and members within IBOAs of the Union to result in administrative or criminal proceedings. OLAF carries out supranational, cross-border tasks, which cannot be carried out at national level.

- Territorial scope

The evaluation focuses on the implementation of the OLAF Regulation in the Member States, while also addressing the cooperation between OLAF and its international partners (non-EU countries and international organisations).

([12]) White Paper for the Anti-fraud Architecture Review COM/2025/546 final, 16.7.2025, p. 16.

([13]) Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters

([14]) Commission Staff Working Document, Evaluation of Council Regulation (EC) No 515/97 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters, 15 December 2023, SWD(2023) 428.

([15]) https://commission.europa.eu/law/law-making-process/better-regulation/better-regulation-guidelines-and-toolbox_en. (Last consulted on 22 January 2026).

- Temporal scope and baselines

The evaluation focuses primarily on the impact of the amendments introduced by Regulation (EU, Euratom) No 2020/2223 and therefore covers the period from January 2021 to December 2024. The evaluation also uses the results of the previous evaluation or data from 2017 – 2020 as a baseline. When the data was available and relevant for the purpose of the study to capture trends over time, data from January 2025 onwards is also used.

Procedures and methods applied

- Procedures

The evaluation exercise was launched in April 2024 ([16]).
An Inter-Service Group ('ISG') of Commission services was set up to follow the evaluation process at every step.

An OLAF internal working group was set up to support the evaluation with expertise and experience on the conduct of investigations and knowledge of the investigative processes. A call for evidence was published on 27 May 2024 ([17]) and four items of feedback were received.

An external contract for a study to support the Commission evaluation was signed with the Consortium Spark/Ecorys, which delivered its final report on 3 February 2026. The Consortium's final evaluation report expresses the views of Spark/Ecorys and the Commission neither endorses these findings nor can it be held responsible for its content. The Consortium's report is an important contribution to this staff working document, but other relevant sources have also been used and are referenced as appropriate in the relevant sections, notably the opinion of OLAF's Supervisory Committee ([18]) and the special report of the European Court of Auditors ('ECA') on Anti-fraud Actors ([19]).

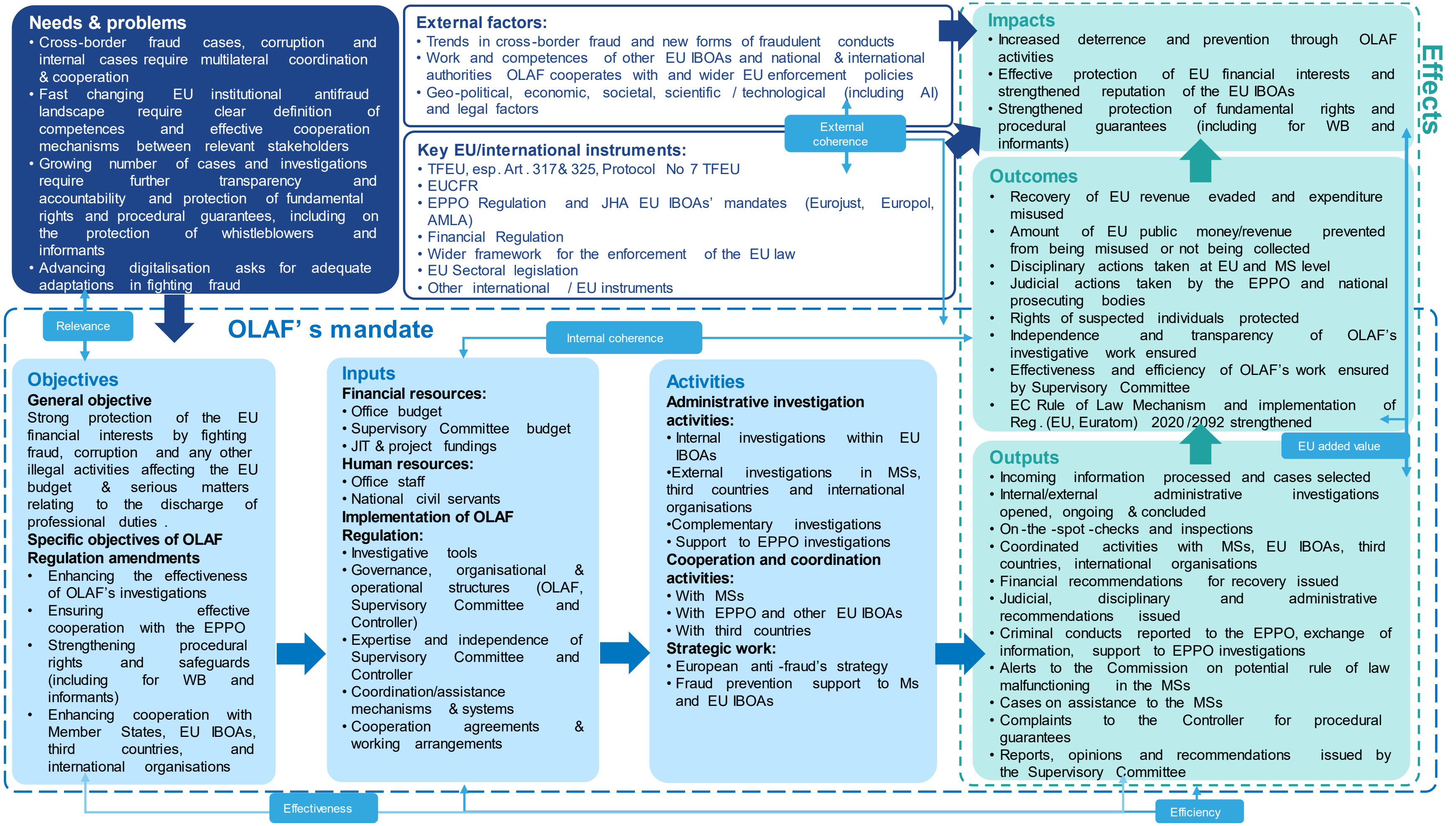
After the interservice consultation, this Staff Working Document was finalised on * and the College adopted the Commission Report to the European Parliament and to the Council on *..

([16]) Decide PLAN/2024/802.
([17]) Published on the Have-Your-Say Portal: https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14267-Regulation-on-the-European-Anti-Fraud-Office-OLAF-Evaluation_en.
([18]) Opinion of OLAF Supervisory Committee No 1/2026 accompanying the Commission Evaluation Report on the application and impact of the OLAF Regulation, 21 January 2026.
([19]) European Court of Auditors, special report 26/2025, "EU bodies fighting fraud – Clear mandates but exchange of information and Commission oversight remain insufficient", 2025.

2. WHAT WAS THE EXPECTED OUTCOME OF THE INTERVENTION?

The OLAF Regulation's intervention logic is the following:

Figure 2: Intervention Logic of Regulation (EU, Euratom) No 883/2013, as amended by Regulation (EU, Euratom) No 2020/2223



Source: External study report

The 2013 revision of OLAF's legal framework sought to improve the effectiveness and efficiency of investigative activities, strengthen procedural guarantees, enhance cooperation with Member States, EU IBOAs, third countries and international organisations, and reinforce OLAF's governance while safeguarding its independence. These objectives remain valid today.

The amendments introduced by Regulation (EU, Euratom) No 2020/2223 were based on the following key objectives:

- Adapting OLAF's operations and legislative framework to the entry in function of the EPPO ([20]): Article 1(4a) of the OLAF Regulation establishes close cooperation with the EPPO based on the principles of mutual support, information exchange, complementarity, and non-duplication. Articles 12c to 12f provide for mutual reporting and rules on cooperation, including how to navigate situations of possible overlap of investigations.
- Enhancing the effectiveness of OLAF's investigations ([21]): New investigative tools include access to bank account information (Article 7(3a)) and inspection of privately owned devices used for work (Article 3(5), Article 4(2)(a)). Existing cooperation obligations were enhanced (Article 12a, Article 12b), and new cooperation obligations were introduced (Articles 12c to 12g).
- Strengthening procedural rights and safeguards: Articles 9a and 9b introduced a Controller of procedural guarantees and a complaint mechanism available to persons concerned, who consider that the rules applicable to investigations, in particular procedural requirements and fundamental rights, were infringed during an OLAF investigation.
- Clarifying and simplifying certain provisions ([22]) to improve investigative efficiency and to codify the case-law of the Court of Justice, such as clarifying the circumstances under which Union law applies instead of national law to on-the-spot checks (Article 3(4)), aimed to improve investigation efficiency ([23]).

3. HOW HAS THE SITUATION EVOLVED OVER THE EVALUATION PERIOD?

3.1. Significant developments since the last evaluation

- Commission Anti-Fraud Strategy ('CAFS') ([24]): the CAFS was revised in April 2019 and published together with an Action Plan ([25]) aiming at improving cooperation between OLAF and Commission services, notably as regards the follow-up given to OLAF's recommendations. A revision of the Action Plan in 2023 ([26]) emphasised enhanced digitalised information exchange and analysis.

([20]) European Commission, Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU, Euratom) No 883/2013, 23 May 2018, COM(2018) 338, p. 2.

([21]) European Commission, Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU, Euratom) No 883/2013, 23 May 2018, COM(2018) 338, p. 2.

([22]) European Commission, Proposal for a Regulation of the European Parliament and of the Council amending (EU, Euratom) No 883/2013, 23 May 2018, COM(2018) 338, p. 2.

([23]) For further explanation see Commission proposal, COM(2018) 338, p. 10.

([24]) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee, the Committee of the Regions and the Court of Auditors, 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget',29 April 2019, COM(2019) 196.

([25]) European Commission, Commission Staff Working Document - Action Plan Commission Anti-Fraud Strategy: enhanced action to protect the EU budget, 29 April 2109, SWD(2019) 170.

([26]) European Commission, Commission Staff Working Document Action Plan - Commission Anti-Fraud Strategy Action Plan - 2023 Revision, 11 July 2023, SWD(2023) 245.

- OLAF reorganisations: In 2020, a Task Force Monitoring ([27]) was created to improve the follow-up of OLAF's recommendations. In 2021, the Task Force became a permanent Monitoring and Reporting Unit. A central unit for coordinating operational work with the EPPO and other EU law enforcement bodies was also established.
- The Rule of Law Conditionality Regulation ([28]), adopted on 16 December 2020, establishes that effective and timely cooperation with OLAF investigations by Member States - in accordance with the principle of sincere cooperation - forms part of the principle of the rule of law ([29]). In this regard, OLAF contributes to various processes of the EU 'Rule of Law Toolbox' ([30]).
- In 2021, Working Arrangements ([31]) between OLAF and the Supervisory Committee were concluded, which notably granted the Committee direct access to OLAF's case management system ('OCM').
- In 2021, a Working Arrangement was signed between OLAF and the EPPO ([32]).
- In 2022, the first Controller of procedural guarantees was appointed. Working arrangements were concluded between OLAF and the Controller in 2025 ([33]).
- In 2025, new Guidelines on Investigation Procedures for OLAF staff were adopted, entering into force on 1 January 2026 ([34]).

3.2. Performance in the implementation of the legal framework

How the legal framework of OLAF's investigations has been implemented in practice is partly reflected in quantitative data on OLAF's activities as regards case selection, conduct of investigations and their follow-up and, by comparison, the level of OLAF's human resources.

Based on the data from OLAF's annual reports, it is evident that the quantity and importance of the cases OLAF handles demonstrate a growing workload, rather than a decrease after the establishment of the EPPO. Restricting the analysis to indicators like the number of selections completed, or investigations opened and closed, might not fully capture OLAF's workload, given the diversity and varying complexities of the cases involved.

Table 1: OLAF investigative performance evolution

	2017	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Incoming information	1 295	1 211	1 095	1 097	1 122	1 017	1 178	1 181
Public sources	*406*	*404*	*432*	*399*	*362*	*427*	*518*	*580*
Private sources	*889*	*807*	*663*	*698*	*760*	*590*	*660*	*601*
Selections completed	1 111	1 259	1 174	1 098	1 110	1 017	1 178	1 138
Concluded investigations	197	167	181	230	212	256	265	246
Recommendations	309	256	254	375	294	275	309	301

([27]) Which had already been working informally since December 2019.
([28]) Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget, OJ L 433 I, 22 December 2020, p. 1.
([29]) Regulation No 2020/2092, Article 4(2)(g).
([30]) The EU Rule of Law toolbox is available at: https://commission.europa.eu/document/download/be9d4f20-64ad-4ccc-8d29-8dc48649d2e2_en?filename=112_1_52675_rol_toolbox_factsheet_en.pdf.
([31]) Available at: https://supervisory-committee-olaf.europa.eu/document/download/6c5dd42e-3319-4b9d-9d5b-3b1ab11c1fdd_en?filename=OLAF%20SC%20WA%20signed.pdf.
([32]) Available at: https://www.eppo.europa.eu/sites/default/files/2021-07/Working_arrangement_EPPO_OLAF.pdf.
([33]) Available at: https://supervisory-committee-olaf.europa.eu/controller-procedural-guarantees/about-controller/legal-framework_en.
([34]) Available at: https://anti-fraud.ec.europa.eu/document/download/e1994c22-7d58-4e61-8d34-0937a0be8f98_en?filename=gips-2026_en.pdf.

Financial	*195*	*168*	*157*	*222*	*194*	*153*	*185*	*188*
Judicial	*80*	*48*	*64*	*87*	*44*	*44*	*27*	*30*
Disciplinary	*10*	*18*	*18*	*34*	*18*	*17*	*31*	*23*
Administrative	*24*	*22*	*15*	*32*	*38*	*61*	*66*	*60*
New investigations opened (35)	215	219	223	290	234	192	190	230
Own resources	*32 (15%)*	*28 (13%)*	*40 (18%)*	*48 (16%)*	*34 (14%)*	*28 (15%)*	*26 (13%)*	*32 (14%)*
Illicit trade	*5 (2%)*	*2 (1%)*	*11 (5%)*	*13 (4%)*	*5 (2%)*	*2 (1%)*	*2 (1%)*	*na*
Shared management and RFF	*62 (28%)*	*78 (35%)*	*92 (41%)*	*98 (34%)*	*94 (40%)*	*73 (38%)*	*85 (45%)*	*95 (41%)*
European Agricultural Guarantee and Rural Development Funds	*10*	*23*	*25*	*39*	*27*	*17*	*20*	*14*
European Regional Development Fund	*40*	*36*	*36*	*34*	*41*	*42*	*34*	*39*
Cohesion Fund	*6*	*4*	*9*	*8*	*6*	*5*	*12*	*14*
European Social Fund	*4*	*12*	*14*	*8*	*12*	*6*	*5*	*9*
Other	*2*	*3*	*8*	*9*	*8*	*3*	*14*	*19*
Indirect management	*47 (21%)*	*48 (22%)*	*21 (9%)*	*42 (14%)*	*29 (12%)*	*16 (8%)*	*23 (12%)*	*20 (8%)*
Direct management	*36 (16%)*	*38 (17%)*	*26 (11%)*	*48 (16%)*	*50 (21%)*	*44 (23%)*	*39 (20%)*	*57 (25%)*
Internal matters	*40 (18%)*	*27 (12%)*	*36 (16%)*	*46 (16%)*	*25 (11%)*	*29 (15%)*	*18 (9%)*	*29 (12%)*
Recommended for recovery	€3.09 bil.	€371 mil.	€485 mil.	€293.4 mil.	€527.4 mil	€426.8 mil.	€1.04 bil.	€871.5 mil.
Recommended to be prevented from being unduly spent	€28.6 mil.	€8.6 mil.	€4.6 mil.	€6.5 mil.	€340.8 mil.	€197.9 mil.	€209.4 mil.	€43.5 mil.

Source: External study report (based on the OLAF annual reports, OLAF annual activity reports, and Commission reports on the protection of the EU's financial interests)

Regarding the Office's human resources, OLAF's annual reports show a slight decrease in staff., In that context, since the establishment of the EPPO, OLAF transferred 47 posts to the EPPO between 2019 and 2023 ([36]). Subsequently, OLAF continuously focused on optimising the allocation of the workforce and improving its efficiency towards achieving its objectives ([37]).

Table 2: OLAF staff

YEAR	ESTABLISHMENT POSTS OCCUPIED	ESTABLISHMENT POSTS VACANT	EXTERNAL STAFF	TOTAL STAFF
2017	318	32 *(9.14%)*	55	405
2018	318	27 *(7.83%)*	44	389
2019	329	17 *(4.91%)*	47	393

([35]) Investigations occasionally relate to more than one area and are, thus, counted for each of the areas they relate to. This is why the total number of new investigations opened per year is slightly lower than the sum of investigations opened in the same year per area detail, except in 2022.

([36]) External study report, p. 12.

([37]) OLAF, "Strategic Plan 2020-2024" (2020) available at https://anti-fraud.ec.europa.eu/system/files/2021-09/olaf_sp_2020_2024_en.pdf (last accessed 19/08/2025), p. 18.

2020	323	13 *(3.87%)*	43	379
2021	304	28 *(8.437%)*	47	379
2022	299	23 *(7.14%)*	60	382
2023	297	19 *(6.01%)*	55	371
2024 ([38])	303	13 *(4.11%)*	54	370

Source: OLAF annual reports and annual activity reports

3.3. Relationship with the EPPO

The establishment of the EPPO in 2019 created a need to delineate the cooperation between OLAF and the EPPO. While the investigations conducted by both OLAF and the EPPO aim to protect the EU's financial interests, each office has its own mandate and sphere of competence ([39]). As highlighted earlier, OLAF conducts internal and external administrative investigations into matters relating to fraud, corruption and other illegal activities affecting the financial interests of the Union, as well as serious misconducts by officials and other servants of the Union, members of IBOAs, and staff members ([40]). The EPPO is competent for investigating, prosecuting and bringing to judgment the perpetrators of, and accomplices to, criminal offences affecting the financial interests of the Union ([41]). However, risks of gaps and overlaps need to be considered, and strong cooperation between OLAF and the EPPO has been established in their legal framework.

The rules governing the cooperation between the two bodies were initially set out in the EPPO Regulation ([42]) and further developed by Regulation (EU, Euratom) No 2020/2223 ([43]) amending the OLAF Regulation. The cooperation is centred around the rule of non-duplication of investigations. OLAF can however provide operational support ([44]) or open a complementary administrative investigation, conducted in consultation with the EPPO, unless the latter objects to it ([45]).

Articles 12c, 12e, 12f and 12g of the OLAF Regulation provide for mandatory reporting to the EPPO of any criminal conduct in respect of which the EPPO could exercise its competence, indirect access to information in the EPPO's case management system and refers to the adoption of working arrangements. These working arrangements were signed on 5 July 2021 to ensure close cooperation in key areas, establishing practical procedural and temporal elements regarding the exchange of information, the indirect access to each other's electronic case management system, mutual reporting and support through the course of investigations, as well as the conduct of complementary investigations by OLAF. Regular meetings are foreseen between OLAF and the EPPO representatives to discuss matters of common interest for the purpose of realising their objectives and coordinating their respective activities.

([38]) No data on OLAF staffing are provided in the OLAF annual report for 2024. The 2024 OLAF Annual Activity Report (page 28) indicates that in 2024 OLAF staffing remained unchanged.
([39]) OLAF's Supervisory Committee Opinion n° 1/2026 of xx January 2026 accompanying the Commission Evaluation Report on the application and impact of the OLAF Regulation, para 157, also highlights that "the two offices are clearly distinguished", while para 155 underlines that "OLAF has a unique and irreplaceable mandate".
([40]) OLAF Regulation, Article 1.
([41]) Council Regulation (EU) No 2017/1939, Article 4.
([42]) Council Regulation (EU) No 2017/1939, Article 101.
([43]) See OLAF Regulation, Articles 12d, 12e, 12f.
([44]) OLAF Regulation, Article 12e.
([45]) OLAF Regulation, Article 12f.

OLAF also adapted accordingly its Guidelines on Investigation Procedures in 2021 ([46]) and, lastly, in January 2026 ([47]).

The existing framework for cooperation, which started to be applied in June 2021, is therefore the result of efforts made at different levels aiming at maximising the potential of the investigative activities of OLAF and the EPPO.

OLAF's interactions with the EPPO have been reproduced in figures in the table below:

Table 3: OLAF-EPPO Cooperation

	2021	2022	2023	2024
OLAF support cases opened	8	13	4	4
OLAF support cases closed	0	14	6	5
Complementary investigations opened by OLAF	12	37	23	45
Complementary investigations closed by OLAF	3	18	20	23
ECRs sent	164	69	79	72
Hit/No-Hit requests sent by OLAF to avoid parallel investigations into the same facts	52	126	93	173

Source: OLAF and EPPO Annual Activity Reports

As of 31 December 2024, OLAF had closed 64 complementary investigations with a total of EUR 652 million in amounts prevented from being unduly spent or recommended for recovery.

3.4. Relationship with other actors of the EU anti-fraud architecture

Europol

Europol is the EU Agency for Law Enforcement Cooperation. Europol's mission shall be to support and strengthen action by the Member States' police authorities and other law enforcement services and their mutual cooperation in preventing and combating serious crime affecting two or more Member States, terrorism and forms of crime which affect a common interest covered by a Union policy([48]). Europol supports EU policymakers and Member State authorities in the fight against serious and organised crime and fosters cooperation among Member States in this domain. The Europol Regulation is currently subject to an evaluation.

([46]) OLAF European Anti-Fraud Office, "Guidelines on Investigation Procedures for OLAF Staff" (2021), available at: https://anti-fraud.ec.europa.eu/document/download/3dc10699-df07-4782-ae0d-232cd698286c_en?filename=gip_2021_en.pdf.

([47]) OLAF European Anti-Fraud Office, "Guidelines on Investigation Procedures for OLAF Staff" (2026), available at: https://anti-fraud.ec.europa.eu/document/download/e1994c22-7d58-4e61-8d34-0937a0be8f98_en?filename=gips-2026_en.pdf.

([48]) Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA, OJ L 135, 24.5.2016, p. 53.

The cooperation between OLAF and Europol is currently framed by a working arrangement signed in 2023 ([49]). OLAF continuously contributed to several Europol's operations, such as Operation Sentinel, which was set up in 2021 to target fraud against EU Recovery and Resilience Facility ('RRF') disbursed under NextGeneration EU ([50]). This has led to the establishment of an extensive network that provides a forum for intelligence sharing, information exchange and coordination of operations concerning the infiltration of organised crime with a view to misusing funds from the RRF.

Eurojust

Eurojust was initially set up in 2002 ([51]) and overhauled in 2018 with Regulation (EU) 2018/1727 (Eurojust Regulation) ([52]). The focus of its activities is to support and strengthen cooperation between Member States' judicial authorities. The evaluation of the implementation and impact of the Eurojust Regulation was published on 2 July 2025. A revision of this agency's mandate, based on an impact assessment, is planned for mid-2026.

Eurojust and OLAF updated their working arrangement in 2023, to enhance the cooperation in the fight against fraud, corruption and other crimes affecting the EU's financial interests. The working arrangement also covers environmental crime and intellectual property crime, where OLAF is involved in mutual assistance with Member States as foreseen by Regulation (EC) No 515/97. An Action plan for the period of 2022-2023 was adopted by OLAF and Eurojust, and was successfully implemented. A further Action Plan was adopted for the period of 2024-2026 and is currently under implementation. Moreover, Eurojust adopted a new Single Programming Document for 2024-2026 ([53]), which lays down strategic priorities on cooperation and information sharing with EU partners, including OLAF, with the purpose of protecting the EU's financial interests.

AMLA

The Authority for Anti-Money Laundering and Countering the Financing of Terrorism ('AMLA') was established in June 2024 with Regulation (EU) 2024/1620 (AMLA Regulation) ([54]). AMLA is a decentralised EU agency, which coordinates the exchange of information between national authorities to ensure the correct and consistent application of EU rules concerning anti-money laundering, and to enhance the cooperation among financial

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([49]) OLAF European Anti-Fraud Office, "The OLAF Report 2023: Administrative Cooperation Arrangements with partners in the EU and beyond", available at: https://ec.europa.eu/olaf-report/2023/cooperation-with-partners/all-partners_en.html#administrative-cooperation (last accessed 01/12/2025).

([50]) Presentation of NextGeneration EU available at: https://commission.europa.eu/strategy-and-policy/eu-budget/eu-borrower-investor-relations/nextgenerationeu_en.

([51]) Council Decision 2002/187/JHA of 28 February 2002 setting up Eurojust with a view to reinforcing the fight against serious crime, OJ L 63, 6.3.2002, pp. 1-13.

([52]) Regulation (EU) 2018/1727 of the European Parliament and of the Council of 14 November 2018 on the European Union Agency for Criminal Justice Cooperation (Eurojust), and replacing and repealing Council Decision 2002/187/JHA, OJ L 295, 21.11.2018, pp. 138-193.

([53]) Eurojust, Eurojust Single Programming Document 2026-2028, 11 November 2025, 87 p., available here: https://www.eurojust.europa.eu/sites/default/files/assets/files/spd-2026-2028.pdf (last consulted: 24 March 2026).

([54]) Regulation (EU) 2024/1620 of the European Parliament and of the Council of 31 May 2024 establishing the Authority for Anti-Money Laundering and Countering the Financing of Terrorism and amending Regulations (EU) No 1093/2010, (EU) No 1094/2010 and (EU) No 1095/2010, OJ L 2024/1620, 19.6.2024.

intelligence units ('FIUs') ([55]). The Regulation establishing AMLA contains provisions on the cooperation with OLAF, in particular on reporting, transmission and exchange of information resulting from the AMLA's activities ([56]), along with an obligation to conclude working arrangements with the Office ([57]). The discussions for such working arrangements are currently ongoing.

Member States

Article 325 TFEU provides that Member States, in cooperation with the Union, should protect the EU's financial interests. Accordingly, OLAF is strongly engaged in that cooperation. Regulation (EU, Euratom) No 2020/2223 additionally entrusted AFCOS with providing or coordinating the necessary assistance to OLAF.

Another key aspect of the cooperation between OLAF and the Member States is the correlation between OLAF's tasks and powers and the national law regimes of the Member States.

Regulation (EU, Euratom) No 2020/2223 amended Article 3 of the OLAF Regulation to clarify that, where the economic operator concerned submits itself to an on-spot-check and inspection, such investigative activities by OLAF shall be governed by Union law alone. However, where the assistance of the national competent authorities is required, such assistance shall be provided in accordance with national law.

The provisions on evidentiary value of OLAF's final reports in criminal proceedings of the Member States, introduced by Regulation (EU, Euratom) No 2020/2223 ([58]) provides that OLAF reports should constitute admissible evidence under the same conditions as administrative reports drawn up by national administrative inspectors, with a notification obligation of the national rules governing the said conditions.

3.5. Follow-up of OLAF's investigation findings

Depending on the findings of an investigation, OLAF issues financial, judicial, disciplinary or administrative recommendations to the EU IBOAs or the competent authorities of the Member States concerned ([59]).

Financial recommendations indicate to the recipients to recover amounts or to prevent them from being unduly spent. In cases relating to revenue to the EU budget, the financial recommendations seek to recover amounts not duly collected for the Union budget as a result of fraud or irregularities.

Judicial recommendations are addressed to the judicial authorities of the Member State concerned and invite them to consider opening criminal proceedings or to take OLAF's findings into account in ongoing investigations. Since the establishment of the EPPO, and in light of OLAF's obligation to report to the EPPO any criminal conduct in respect of which the EPPO could exercise its competence, OLAF's scope to issue judicial recommendations has become more limited. Nevertheless, OLAF continues to issue judicial recommendations to the judicial authorities of the Member States that do not participate in the EPPO, as well as to other

([55]) AMLA Anti-Money Laundering Authority, "About AMLA", available at: https://finance.ec.europa.eu/financial-crime/amla/about-amla_en.
([56]) Regulation (EU) No 2024/1620, Articles 41, 82 and 94.
([57]) Regulation (EU) No 2024/1620, Article 94(2).
([58]) Included in OLAF Regulation, Article 11(2).
([59]) Article 11(1) of the OLAF Regulation.

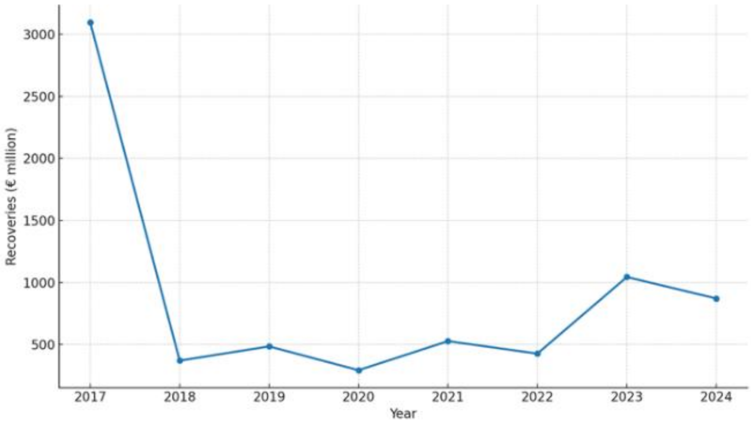
Member States in cases where the EPPO did not exercise its competence, or when the case is outside the EPPO's competence.

Disciplinary recommendations relate to serious misconduct by (current and former) staff or members of the EU IBOAs and are addressed to the appointing authority, *i.e.* the authority empowered to impose disciplinary measures within the relevant IBOA.

Administrative recommendations aim at measures that can be specific to the case under investigation, such as the exclusion of an entity from future EU funding or the performance of audits or administrative checks on specific beneficiaries or transactions. Administrative recommendations may also be of a more general nature and entail measures such as addressing systemic deficiencies uncovered in management and control systems.

Although the evaluation focuses on the period 2021–2024, the analysis of OLAF's financial recommendations relies on a longer reference period, beginning in 2017 or 2018, or 2025 onwards depending on data availability, in order to allow for a meaningful baseline comparison. During this period, OLAF investigations resulted in recommendations for the recovery or safeguarding of billions of euros ([60]). Notably, in 2017, one major customs fraud case resulted in recommended recoveries of over €3 billion. From 2020 onwards, recommended recoveries ranged from a few hundred million (*e.g.* €293.4 million in 2020) up to around half a billion (*e.g.* €527.4 million in 2021). In 2023, OLAF recommended the recovery of around €1.04 billion, in addition to preventive actions, such as halting pending payments, worth €209.4 million. Overall, even in years with lower investigative yield (*e.g.* in 2020, when the total impact was around €300 million), OLAF's recommendations still far exceeded its operating costs.

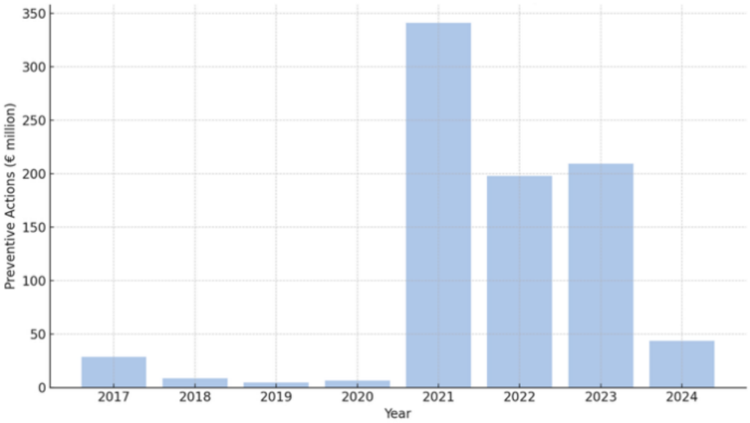
Figure 3: OLAF Amounts recommended for recovery (per year)



Source: External study report based on OLAF annual report data

([60]) Based on OLAF's Annual Reports between 2017 and 2024, available at: https://anti-fraud.ec.europa.eu/about-us/reports/annual-olaf-reports_en.

Figure 4: OLAF Preventive Recommendations (per year)



Source: External study report based on OLAF annual report data

The recipients of recommendations are required to report to OLAF, within a specific timeframe, on the measures taken to implement them ([61]). However, the obligation to send to the Office the reasons for the non-implementation of the recommendations is only foreseen in case of a judicial recommendation issued following an internal investigation.

In addition, despite the amendments of 2020, there is an inherent limitation of the follow-up given to OLAF's recommendations as OLAF lacks the authority to directly enforce its recommendations or to initiate legal proceedings if its recommendations are not followed up.

In this context, the European Court of Auditors highlighted the gap between financial and judicial recommendations and the actual figures for prosecutions and amounts recovered following the implementation of those recommendations ([62]).

For its part, OLAF is increasingly focusing on analysing and monitoring the follow-up to its recommendations ([63]), which results in yearly reports to the Commission's Corporate Management Board ([64]).

Between 2020 and 2022, OLAF took stock of financial recommendations issued since 2012, and administrative recommendations issued since 2016 and their follow-up. OLAF analysed implementation gaps and contributed to guidance on fraud-related recoveries issued by DG BUDG in 2022 ([65]). These stocktaking exercises on financial and administrative recommendations were completed in cooperation with the Commission.

In addition, OLAF created a dedicated Monitoring and Reporting Unit in 2021 which implemented an annual monitoring cycle and deployed a new monitoring tool to encode

([61]) OLAF Regulation, Article 11(3), (4) and (5).

([62]) European Court of Auditors, special report No 01/2019: Fighting fraud in EU spending: action needed, 2019.

([63]) See for example: OLAF Report 2023: Impact of OLAF investigations, available at: https://ec.europa.eu/olaf-report/2023/impact-of-investigations/impact-of-investigations_en.html (Last consulted on 22/01/2026).

([64]) As indicated in Commission Decision of 21 November 2018 on the Corporate Management Board (C(2018) 7706), the Corporate Management Board contributes to the corporate governance of the Commission by providing coordination, oversight, advice and strategic orientations on corporate management issues. These include, among others, the Strategic Planning and Programming cycle and related activities, financial management, as well as corporate aspects of the fight against fraud in the Commission.

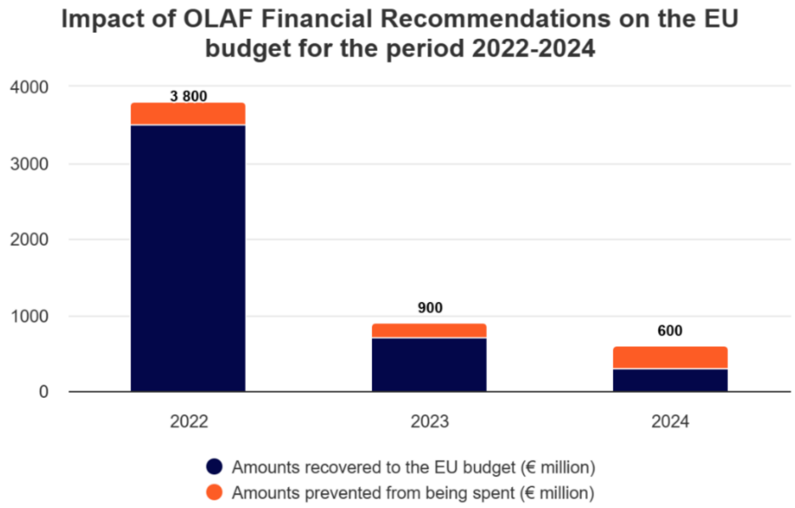
([65]) "Follow-up of recoveries as regards suspected fraud and other irregularities: Guidance to Commission departments" dated February 2022.

progress on the implementation of recommendations ([66]).

The Commission's anti-fraud strategy ([67]), revised in 2023 ([68]), also encompasses initiatives aimed at strengthening the follow-up of OLAF's recommendations. These initiatives include ensuring adherence to OLAF's 'Instructions on drafting Financial Recommendations and related sections of the Final Report' and 'Guidelines on Financial Monitoring', offering training, and closely monitoring how Member States and EU IBOAs' follow-up on OLAF's recommendations.

The OLAF Annual Report for 2024 provides information on the actual implementation of the financial recommendations for the period 2022-2024. Data indicates that the implementation of OLAF financial recommendations has a significant impact on the protection of the EU budget, resulting in the recovery of €4.5 billion and preventing €800 million from being unduly spent for the period from 2022 to 2024.

Figure 5: Impact of OLAF financial recommendations for the period 2022-2024



Source: OLAF annual report 2024

4. EVALUATION FINDINGS (ANALYTICAL PART)

4.1. To what extent was the intervention successful and why?

4.1.1. Effectiveness

This section outlines the evaluation results concerning the Regulation's effectiveness: how well it has achieved its objectives and whether there have been any major elements that have helped

([66]) OLAF Report 2024, available at: https://ec.europa.eu/olaf-report/2024/index_en.html#:~:text=1%20January%20to%2031%20December%202024.%20In%20the,related%20activities%20addressing%20fraud%2C%20corruption%2C%20and%20other%20irregularities, p. 9.

([67]) Communication from the Commission, Commission Anti-Fraud Strategy: enhanced action to protect the EU budget, 29 April 2019, COM(2019) 196.

([68]) Communication from the Commission, Commission Anti-Fraud Strategy Action Plan – 2023 revision, 11 July 2023, COM(2023) 405.

or hindered progress toward those goals. The objectives are illustrated in the sub-headings found in this section.

Effectiveness of the investigatory framework provided by the OLAF Regulation

- External cases

Article 3(1) of the OLAF Regulation empowers OLAF to conduct external investigations in Member States and, in accordance with the relevant agreements and legal instruments, in third countries and at the premises of international organisations. External investigations relate to all budget implementation modes, i.e. direct management (by the European Commission), shared management (the European Commission and the Member States national authorities jointly manage the funding) and indirect management (by entrusting budget implementation tasks to partner organisations or other authorities inside or outside the EU), as well as to specific funding instruments like the RRF ([69]). The effectiveness of the OLAF Regulation as regards external investigations is broadly affirmed by stakeholders, many of whom point to the solid legal framework and its successful application across a variety of complex investigative contexts ([70]). AFCOS representatives overwhelmingly support the Regulation's effectiveness in external cases – 87.5% affirming its effectiveness – with many underscoring that it allows OLAF to carry out its investigations without major procedural hindrances ([71]). Stakeholders from international organisations and third countries also affirm the OLAF Regulation's effectiveness regarding external cases ([72]).

OLAF's 2024 annual report indicates that OLAF's external investigations have remained consistently focused and adaptable across key funding areas from 2020 to 2024, reflecting sustained operational effectiveness. Remarkably, investigations related to shared management and the RRF have been the most prominent cases, with nearly 100 cases opened in both 2020 and 2024, highlighting OLAF's prioritisation of large-scale EU funding mechanisms. The below figure demonstrates OLAF's ability to respond dynamically to evolving threats while maintaining pressure on high-risk funding streams, through targeted external investigations:

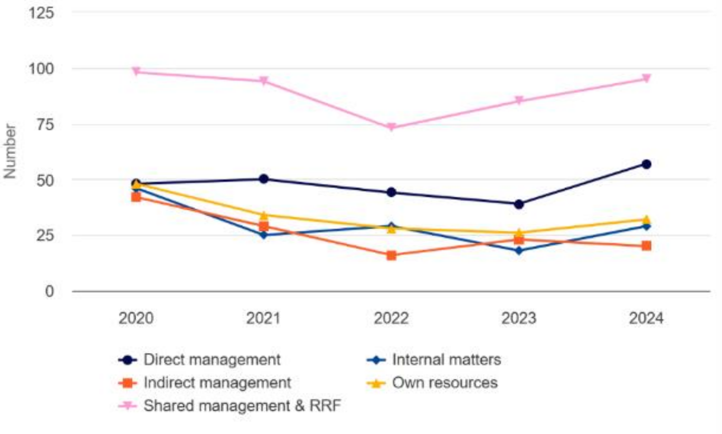
([69]) The RRF, established by Regulation (EU) 2021/241, is the EU's main financial instrument for post-pandemic recovery, supporting Member States with grants and loans to implement reforms and investments that advance green and digital transitions.

([70]) *Inter alia*, OLAF Directorate B, DG BUDG, DG AGRI, DG INTPA, DG GROW, EFSA, EUROJUST and AMLA.

([71]) External study report, p. 25.

([72]) External study report, p. 26.

Figure 6: Investigations opened by main investigative area



Source: OLAF annual report 2024

The performance-based funding instruments, like the RRF, mean new challenges for OLAF's investigations in terms of limited control provisions and reporting obligations. Indeed, stakeholders expressed concerns regarding the absence of an obligation to report fraud through the Irregularity Management System ('IMS'), which has led to questions about the robustness of fraud detection and reporting under this funding mechanism. However, the main challenge for effective investigations in external cases relates to the lack of cooperation of some third countries and international organisations – due to the absence of formal agreements or the insufficient implementation of such agreements ([73]). Furthermore, the managing of data at national level introduced new challenges: OLAF's effectiveness relies on having access to decentralised data and the capacity to cross-reference it for early identification of irregularities. Although the legal frameworks for this are established, the practical aspects of accessing and using the data require further refinement ([74]).

- Internal cases

As indicated by the figure 6 above, internal cases have been consistently investigated but remain relatively lower in volume compared to other types of investigations.

Article 1(4) of the OLAF Regulation lays down the legal basis for OLAF's internal investigations. It reproduces Article 2(1) of Commission Decision 1999/352/EC. In accordance with these provisions and, as regards staff members, with the EU Staff Regulations ([75]) (Articles 22, 22a, 86 and Article 1 of Annex IX), OLAF conducts administrative investigations within EU IBOAs in order to investigate serious facts linked to the performance of professional duties which may constitute a breach of obligations by EU staff members likely to lead to disciplinary and/or criminal proceedings or analogous breaches of obligations by Members of the IBOAs, which notably include ethical breaches and harassment.

The adoption of Regulation (EU, Euratom) No 2020/2223 enhanced the effectiveness of OLAF's internal investigations. Specific provisions introduced more explicit obligations for IBOAs to cooperate with OLAF, ensuring the Office is granted timely access to information

([73]) External study report, p. 27f.
([74]) External study report, p. 30.
([75]) EEC/EAEC Council Regulation No 31 (EEC), 11 (EAEC), laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community, OJ 45, 14.6.1962, pp. 1385–1386.

and premises essential for its investigations. OLAF's access to privately owned devices used for work purposes has also been clarified.

Overall, various stakeholders observed that in internal cases, OLAF gains increased leverage and the capability to access data and premises, often possessing more autonomy and effectiveness than in external investigations ([76]).

A recurring concern relates to the effectiveness of OLAF's mandate to investigate misconduct without a direct financial impact, which is a matter requiring further clarification within the OLAF Regulation to reflect the case-law, as also underlined in opinions of the Supervisory Committee ([77]). In several cases, the CJEU reiterated that OLAF's mandate refers to internal investigations irrespective of a direct link to the EU's financial interests ([78]). Hence, pursuant to Article 1(4) of the OLAF Regulation, OLAF has also the power to investigate serious matters relating to the discharge of professional duties by EU staff and members of EU IBOAs that do not directly affect the Union's financial interests. Additionally, it has been reported that internal investigations suffer, in some cases, from challenges to data access ([79]), notably when they concern members of IBOAs.

Another area of ambiguity is the interaction between OLAF's investigative mandate and the internal decisions on the terms and modalities of internal investigations by OLAF, adopted unilaterally by each IBOA on the basis of Article 4(1) of the OLAF Regulation. Although the principle of sincere cooperation underpins the EU institutional framework and the OLAF Regulation has a higher legal standing than internal decisions of EU IBOAs, there have been situations where institutions blocked or halted OLAF's investigations on the basis of internal decisions which limit OLAF's competence or investigative activities, raising concerns about the independence and continuity of OLAF's oversight. However, the case-law of the Court of Justice has, in several instances ([80]), confirmed that OLAF had the competence to investigate matters not affecting EU financial interests for "serious facts linked to the performance of professional activities which may constitute a breach of obligations by officials and servants of the Union likely to lead to disciplinary and, in appropriate cases, criminal proceedings" ([81]). The Court indeed clarified that "the absence of an impact on the financial interests of the Union does not affect the possibility for OLAF to open an investigation" ([82]). The fact that IBOAs may adopt internal rules on the terms and modalities of internal investigations conducted by

([76]) External study report, p. 38.

([77]) Opinions No 1/2025, 6 February 2025, OLAF's internal investigations of harassment within the EU institutions, bodies, offices and agencies (IBOAs), and No 4/2024, 12 November 2024, on OLAF's power to conduct internal investigations: the case of Members of EU institutions.

([78]) Judgments of 11 January 2024 in Case 363/22 P, *Planistat Europe and Charlot v Commission*, EU:C:2024:20, paragraph 71, of 16 July 2025 in Case 735/20 *RENV, Planistat Europe and Charlot v Commission*, EU:T:2025:732, paragraph 125, and of 6 June 2019 in Case T-399/17, *Dalli v Commission*, EU:T:2019:384, paragraph 62. Opinion of Advocate General Hogan in case C-130/19, *Court of Auditors / Pinxten*, EU:C:2020:1052, paragraph 114. This interpretation is also recalled by the Supervisory Committee in its Opinion No 4/2024 of 12 November 2024, OLAF's power to conduct internal investigations of Members of EU institutions.

([79]) See below section on access to data.

([80]) Judgment of 6 June 2019, *Dalli v Commission*, T-399/17, EU:T:2019:384; Judgment of 25 February 2021, *Dalli v Commission*, C-615/19 P, EU:C:2021:133; See also, for example, Judgment of 30 November 2022, T-401/21, *LN v Parliament*, EU:T:2022:736.

([81]) Judgment of 6 June 2019, *Dalli v Commission*, T-399/17, EU:T:2019:384, paragraph 62.

([82]) *Ibid.*

OLAF cannot prevent OLAF from exercising its competence stemming from Article 1(4) of the OLAF Regulation ([83]).

To enhance the effectiveness of OLAF's internal investigations, clarification of OLAF's competence is needed, and the scope of internal decisions of IBOAs should be defined as relating only to the procedural aspects of investigations conducted by OLAF ([84]) without prejudice to higher-ranking provisions like the OLAF Regulation.

- On-the-spot checks and inspections

Article 3 of the OLAF Regulation sets out the legal basis for OLAF's on-the-spot checks and inspections.

Its paragraph 3 lays down the obligation, for economic operators, to cooperate with the Office in the course of its investigations. Regulation (EU, Euratom) No 2020/2223 introduced paragraph 4, which clarifies that if an economic operator submits to an inspection, Union law applies alone, and paragraph 5, which requires Member States, following OLAF's request, to assist OLAF without undue delay in order to ensure effective on-the-spot checks. Despite these improvements, some challenges, already spotted by the Supervisory Committee in 2017 ([85]), remain. The evaluation found out that there is currently no mechanism for enforcing the obligation to cooperate with OLAF through sanctions or penalties for non-compliance. Consequently, OLAF is compelled to rely on Member States to enforce compliance and, although sanctions are possible under Article 138(1)(i) of the Financial Regulation, no sanctions for resistance to the on-the-spot-checks are provided for under the OLAF Regulation to penalise the said economic operators. Finally, the OLAF Regulation does not foresee the consequence of failures to comply with those duties. The lack of effective enforcement measures and the challenges in accessing relevant information can undermine the ability to carry out investigations efficiently and consistently.

Regarding inspections of premises of IBOAs, and generally speaking the conduct of internal investigations, Article 4 of the OLAF Regulation provides for a solid legal basis and a quite clear mandate for OLAF's activities. This is also supported by 85% of AFCOS respondents. However, as regards the duty to cooperate, Article 4(7) of the OLAF Regulation leaves it to decisions to be adopted by each IBOA to include a rule concerning the duty to cooperate with and supply information to the Office. In addition, there is no mechanism of penalties in case of a lack of cooperation from an IBOA (see above).

- Inspecting privately owned devices

Since the 2020 amendments to the OLAF Regulation, OLAF may inspect a privately owned device used for work purposes during on-the-spot checks and inspections of premises, under the same conditions and to the same extent as national control authorities in external investigations, and under the conditions set in the decisions adopted by the EU IBOA in internal investigations. Although the OLAF's power is clearly stated in the legal framework and could be exercised on many occasions, it follows from the evaluation that its practical implementation across Member States and EU IBOAs has been uneven. Apart from that, the notion of "device" is open to interpretation.

([83]) OLAF Supervisory Committee, Opinion No 4/2024, OLAF's power to conduct internal investigations: the case of Members of EU institutions, 12 November 2024, paragraph 46.

([84]) External study report, p. 57.

([85]) Opinion No 2/2017.

The term ‘devices’, if interpreted narrowly, referring only to “physical” devices, would result in the exclusion of other non-physical resources such as personal mailboxes or cloud-based data stemming from evolving technologies. This raises concerns if the provision is sufficiently future proof. A definition of the term “devices” could therefore be considered.

In external investigations, the conditions and the extent of the inspections depend on the national provisions applicable to the national control authorities, which might include, in some Member States, the need for a judicial authorisation. Article 3(5) creates a disparate set of 27 frameworks and leads to an important responsibility for the AFCOS to provide or coordinate the necessary assistance for OLAF. It means that the effectiveness of this tool is contingent on national implementation and cooperation mechanisms with the Member States’ authorities. Similarly, in internal investigations, Article 4(2)(a) of the OLAF Regulation stipulates that EU inspections have to take place under the conditions set out in decisions adopted by EU IBOAs. This reliance on the decision adopted by the EU IBOAs means that modalities of inspections could vary between around 70 IBOAs. Moreover, to date, only one EU IBOA has adopted such an internal decision, creating uncertainty for internal investigations. Hence action might be necessary to improve the situation, while taking due account of data protection requirements and protection of privacy.

- Access to bank account information and records of transactions

Access to information on money flows is a key tool for OLAF in the context of its investigations.

Even before the entry into force of Regulation (EU, Euratom) No 2020/2223, OLAF already had access to bank account information in some Member States, under the general duty of assistance incumbent on them. However, the previous evaluation of the OLAF Regulation revealed discrepancies between Member States as to assistance provided to OLAF with regard to bank account information and records of transactions. Therefore, Regulation (EU, Euratom) No 2020/2223 introduced Article 7(3a) which stipulates that the competent authorities of the Member States shall, under the same conditions as those that apply to the national competent authorities, provide OLAF with:

(i) bank account information, *i.e.* information available in the centralised automated mechanisms referred to in Article 32a(3) of Directive (EU) 2015/849 ([86]), and
(ii) where strictly necessary for the purposes of the investigation, the record of transactions.

Under Article 7(3a) of the OLAF Regulation, Member States have also the obligation to notify to the European Commission the relevant competent authorities for the purposes of points (i) and (ii). While the provision came into force on 17 January 2021, the last designation of competent authority was made in July 2025, after the Commission addressed a letter of formal

([86]) Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC, OJ L 141, 5 June 2015, pp. 73-117.

notice to Ireland ([87]). In most cases Member States have designated their AFCOS as relevant competent authority.

As regards Article 7(3a), stakeholders perceive Article 7(3a) overall as effective ([88]). It has already been crucial in many investigations. The cooperation with a number of Member States was smooth and effective. When OLAF received the requested bank account information or/and records of transaction, it provided valuable evidence allowing OLAF to follow financial flows effectively and uncover irregular activity.

At the same time, several Member States interpret this provision, and in particular the terms "*under the same conditions as the national competent authorities*", in a manner which represents a challenge for an effective and uniform approach throughout the Union, eventually refusing OLAF access to this information

Given Recitals 15 and 31 of Regulation (EU, Euratom) No 2020/2223 and the aim of the amendment to ensure an effective approach throughout the Union, Article 7(3a) of the OLAF Regulation, correctly interpreted, creates an obligation as to the result for the relevant competent authorities of the Member States, which should ensure that access must be provided under the same conditions that apply to the competent national authorities. For instance, as suggested by the Supervisory Committee already in 2017 ([89]), where approval by a court or other authority is needed, the national authorities should provide OLAF with all assistance necessary, in line with national law, in order to avoid delays.

However, some Member States put forward their national legal framework which allows access only in case of criminal investigations and not in case of administrative investigations, to refuse any access to OLAF to information under Article 7(3a), therefore depriving this provision from any effective implementation in their country. It also leads to unequal treatment of persons concerned/economic operators in the same investigation, depending on the Member State in which they had opened bank accounts.

Given the position of these Member States, OLAF had to close several investigations without receiving bank account information/records of transactions. This hindered the successful conduct of external and internal investigations and ultimately hampered OLAF to contribute to the Treaty objective of an effective protection of the financial interests of the European Union across the Member States.

In its opinion on the Commission's proposal of 23 May 2018 which became Regulation (EU, Euratom) No 2020/2223, the ECA had already raised general concerns on the dependence on the assistance provided by national authorities in line with national law ([90]).

Since July 2025, OLAF has initiated several pre-infringement and infringement proceedings regarding the application of Article 7(3a) of the OLAF Regulation ([91]). During the evaluation,

([87]) See 2025 Annual Progress Report, Simplification, Implementation & Enforcement, Piotr Serafin, European Commissioner for Budget, Anti-Fraud and Public Administration, p. 7.

([88]) External study report, pp. 47, 48 and 51.

([89]) Opinion No 2/2017 accompanying the Commission Evaluation report on the application of Regulation (EU) of the European Parliament and of the Council No 883/2013 (Article 19), point 21.

([90]) Opinion No 8/2018 (pursuant to Article 325(4), TFEU) on the Commission's proposal of 23 May 2018 on amending OLAF Regulation (EU, Euratom) No 883/2013 as regards cooperation with the European Public Prosecutor's Office and the effectiveness of OLAF investigations.

([91]) 2025 Annual Progress Report, Simplification, Implementation & Enforcement, Piotr Serafin, European Commissioner for Budget, Anti-Fraud and Public Administration, p. 7.

in the context of the targeted stakeholder consultation, another Member State informed about its view that OLAF is not a law enforcement authority and cannot receive such data under national law ([92]).

- Independence of investigations

The principle that OLAF conducts its investigations in complete independence is supported by several provisions of the Regulation. For example, Article 9 provides that investigations shall be conducted objectively and impartially. Furthermore, Article 15 assigns a role to the Supervisory Committee to monitor OLAF's investigative function and, therefore, to help safeguard its independence. Lastly, Article 17 grants a single seven-year term and a specific appointment procedure to the Director-General, who "shall decide whether to bring an action against the Commission before the CJEU" in case a measure taken by the Commission calls his/her independence into question. Overall, the Regulation successfully provides OLAF with the necessary autonomy and legal clarity to conduct fully independent investigations ([93]).

Despite this strong legal framework, practical challenges persist, making the effectiveness of the Regulation dependent on cooperation by IBOAs and Member States. Limitations to access to premises of an EU IBOA, and the absence of mechanisms against non-compliance by an IBOA can indirectly influence investigative decisions. OLAF's absence of legal personality also affects its ability to be part of actions in front of the CJEU, even in cases directly challenging its independence.

<u>Effectiveness of the cooperation between OLAF and the EPPO in protecting the financial interests of the EU</u>

- Potential gaps and overlaps in the competences of OLAF and the EPPO

To assess the effectiveness of the protection of the EU's financial interests by OLAF in cooperation with the EPPO, it is necessary to analyse and detect the potential gaps and overlaps in their competences. The role of OLAF, as an investigative body, to detect and prevent losses, as well as conduct administrative investigations to effectively initiate precautionary administrative measures and recovery of funds, is critical next to the judicial proceedings led by the EPPO ([94]). This perspective is shared among Commission stakeholders, IBOAs and also by the AFCOS. However, even if the respective legal mandates of the two bodies are clearly defined ([95]), the practical execution may present challenges and shows room for further improvement, notably regarding practical coordination, sharing of information and division of responsibilities.

- Non-duplication of investigations

The current legal framework is based on the non-duplication rule in the relations between OLAF and the EPPO ([96]). This rule is aimed at ensuring efficiency of the two offices in the exercise of their respective and complementary mandate, without investigating the same facts.

([92]) External Study Report, Section 4.1, p. 48.
([93]) On the operational independence of OLAF, see also OLAF's Supervisory Committee Opinion n° 1/2026 of xx January 2026 accompanying the Commission Evaluation Report on the application and impact of the OLAF Regulation, section 3.1.2.
([94]) External study report, p. 58.
([95]) See also ECA special report 26/2025.
([96]) OLAF Regulation, Article 12d; EPPO Regulation, Article 101(2).

In the context of the study, the notion of "same facts" has been considered as insufficiently defined and subject to different interpretations. The OLAF Regulation does not contain any definition of this concept. It rather refers to the case-law of the CJEU on the interpretation of the principle of *ne bis in idem* in recital (10) of Regulation No 2020/2223, which states that the interpretation of the notion of "same facts" must be done under the light of the Court's case law related to this principle. It results from this case law that a non-punitive administrative investigation and a criminal investigation can be conducted in parallel or subsequently to one another, as long as any sanction imposed in the administrative proceedings does not amount to a criminal sanction under the *Engel* criteria of developed by the ECtHR and interpreted by the CJEU, in which case limitations to the principle are possible only if a number of conditions are met ([97]).

In this context, the non-duplication rule risks to be interpreted and implemented in a way that might prevent OLAF and the EPPO from exercising their powers and fulfilling their respective mandates where it would benefit a more robust protection of the EU financial interests, without overlapping of investigations or compromising their conduct The evaluation shows that intense exchange of information and coordination between OLAF and the EPPO led to successful results. While poor coordination could lead to jeopardising the criminal investigations or putting at risk the recovery of unduly spent EU money to the EU budget, or the prevention, via precautionary measures, of EU money being unduly spent. Insufficient coordination and synergy between OLAF and the EPPO might not only hinder the protection of the criminal investigations but can also impede OLAF in acting as early as necessary for the protection of the EU financial interests, in close cooperation with the EPPO ([98]).

The hit/no-hit system allows OLAF and the EPPO to have indirect access to each other's case management system in order to verify whether the other office has information on the same person or entity. Following this verification, further exchanges between OLAF and the EPPO are made to establish whether the person or entity is involved in the same facts. Although the legal framework supporting the hit/no-hit system is considered sufficient, there are some practical caveats that are hindering the cooperation between OLAF and the EPPO and which could therefore be improved. The ECA special report 26/2025 notes that the hit/no-hit verification is designed to prevent parallel investigations that may, for example, result from the possibility of dual reporting. It considers that the current hit/no-hit system does not provide sufficient guarantees that a parallel investigation is not open on the same facts. From a technical perspective, the hit/no-hit system could indeed benefit from improvements. In the EPPO's case management system, a search can currently only be conducted using the name of a suspect, whereas OLAF's system allows for searches involving a company, a project, a witness, etc. Another issue is the lack of automatization of the current system.

([97]) ECtHR, *Engel and others v The Netherlands*, App no 5100/71; 5101/71; 5102/71; 5354/72; 5370/72, ECLI:CE:ECHR:1976:0608JUD000510071; CJEU, Judgment of 5 June 2012, *Bonda*, Case C-489/10, EU:C:2012:319, paragraphs 37ff.; CJEU, Judgment of 26 February 2013, *Åkerberg Fransson*, Case C-617/10, EU:C:2013:105, paragraph 35; Judgment of 20 March 2018, *Menci*, C-524/15, EU:C:2018:197, para. 35; Judgment of 20 March 2018, *Garlsson Real Estate and others*, C-537/16, EU:C:2018:193, para. 37.

([98]) External study report, p. 76-80.

- Reporting of criminal cases and exchange of information between OLAF and the EPPO

Effective exchange of information through the best use of resources available is a key component of the anti-fraud architecture. The OLAF Regulation contains provisions aimed at ensuring the timely and efficient exchange of information.

OLAF has the obligation to report to the EPPO without undue delay any criminal conduct that could fall under the EPPO's competence ([99]). This is carried out via a structured process using a template established by the EPPO called 'EPPO Crime Reports'. Within the OLAF case management system, a dedicated workflow involving a quality check ([100]) and the intervention of OLAF's Director-General has been integrated to support the drafting and updating of such reports, ensuring that all relevant information is captured and maintained throughout the lifecycle of the case.

Moreover, as foreseen in the OLAF Regulation, the working arrangements between OLAF and the EPPO, signed in 2021, contain practical elements concerning the sharing of information, such as personal, operational, strategic, technical and classified data ([101]).

The framework governing the exchange of information between OLAF and the EPPO has been deemed sufficiently clear to allow an effective mutual reporting and cooperation. However, some concerns and shortcomings were raised by stakeholders regarding the concrete application of these rules, which could be improved for further clarification and more effective collaboration.

The main issue resides in the timing and frequency of the exchange of information. The EPPO has raised concerns with the relatively limited number of reporting from OLAF, as shown in EPPO's annual reports, which could suggest underutilisation of its detection capabilities ([102]). It is however worth noting that for detection of fraud for EU expenditure, as most of it is under shared management, the authorities of the Member States are responsible for the detection of fraud. The study also shows that certain delays in the two-way flow of information can impact the EPPO's own ability to assess its competence. In addition, procedural delays on the EPPO's side can impact OLAF's effectiveness, which leads to the stalling of investigations and the delay of financial recovery. Regarding the reporting obligation from the EPPO towards OLAF, the former is mandated to ensure that cases that it does not pursue can be subject to appropriate follow-up, including disciplinary or financial measures ([103]). This obligation is however explicitly limited by the need to preserve the integrity and confidentiality of ongoing criminal investigations. To resolve these issues of delayed exchange of information, stakeholders suggested that introducing binding deadlines could result in improved cooperation in this area ([104]). It is to be noted that OLAF's activities and the protection of the Union's financial interests might also be hindered when the EPPO opens a criminal case and does not report back,

([99]) OLAF Regulation, Article 12c.
([100]) Articles 17(5), 17(8) and 41(1) of the 2025 Guidelines on Investigative Procedures for OLAF Staff.
([101]) OLAF Regulation, Article 12g.
([102]) The 2024 EPPO annual report states that less than 1% of crime reports processed by the EPPO came from OLAF.
([103]) OLAF Regulation, Article 12d; EPPO Regulation, Article 103.
([104]) External study report, p. 69.

although the current legal framework, in particular Article 101 of the EPPO Regulation, does not oblige it to do so ([105]).

More general issues of communication and information between OLAF and the EPPO identified in the study relate to excessive formalism in communications, showing the need for more timely and consistent sharing of relevant information. These difficulties are compounded by a lack of human resources or/and IT system compatibility, as well as the need for more informal exchanges. The study recommends more transparency from the outset between OLAF and the EPPO as soon as criminal elements are suspected, the development of strategic intelligence sharing and expanding discussion forums beyond the current regular meetings. Despite the need to take further measures, it needs to be noted that the study shows that the cooperation between OLAF and the EPPO is also improving over time, as experience grows, notably in the effectiveness and timeliness of the communication between OLAF and the EPPO.

- Complementary investigations

The OLAF Regulation allows OLAF to conduct complementary administrative investigations when the EPPO is conducting criminal investigations into the same facts, to facilitate the adoption of precautionary measures or financial, disciplinary or administrative action. The study assessed to what extent complementary investigations had been used and with what results, as well as the potential obstacles that could be avoided or cleared. Regarding the effectiveness of complementary investigations, OLAF and EPPO stakeholders hold different views.

Within OLAF, complementary investigations are widely seen as valuable means of complementing the EPPO's criminal proceedings, which should be explored even more frequently than they currently are, given the impact of such investigations on financial recoveries. This allows to fill a gap in the protection of the Union's financial interests when investigations are opened by the EPPO. With its long-standing and wide-ranging experience and expertise OLAF can conduct crucial administrative investigations without jeopardising criminal proceedings. In the complementary investigation, OLAF can carry out financial analysis or evaluate specific regulatory breaches, which is often appreciated by EDPs. Complementary investigations also allow for precautionary measures to prevent the funds from being unduly spent, as well as for better recovery of funds, through administrative channels. On the EPPO side, the study reports that the central office expressed a preference for OLAF providing support to the EPPO rather than conducting investigations complementary to the EPPO's one. The EPPO central office considers OLAF's support to the EPPO as a more practical and legal sound option rather than complementary investigations ([106]). However, some EDPs acknowledge the benefits of OLAF's ability to issue financial recommendations and initiate recovery procedures before the conclusion of criminal proceedings following complementary investigations, although the implementation of such recommendations in these situations have encountered certain delays due to the ongoing criminal procedure ([107]).

Finally, as there is no legal obligation in this respect in the EPPO Regulation or in Article 12f of the OLAF Regulation, the EPPO does not always provide a detailed justification when it objects to OLAF's proposal to open a complementary investigation. In the context of the

([105]) *Ibid.*, p. 69.
([106]) *Ibid.*, p. 73.
([107]) *Ibid.*, p. 73.

external study, OLAF stakeholders mention that the OLAF Regulation should include requirements for the EPPO to provide, within a set deadline, justified objections to requests for the opening of complementary investigations and OLAF should also be allowed to proceed with administrative investigations after the conclusion of the criminal one ([108]).

Beside these considerations, there is no significant obstacle to complementary investigations as long as there are proper coordination and respect for judicial processes in order not to jeopardise the conduct of both investigations. Not unlike parallel investigations OLAF has conducted in the past with national prosecutors, these complementary activities required close coordination and information exchange with EDPs, especially during on-the-spot checks.

- OLAF's support to the EPPO

Article 12e of the OLAF Regulation states that OLAF shall support the EPPO by performing some specific activities in the course of an EPPO investigation, at the request of the EPPO. It concerns mainly the provision of information, forensics and other analyses, expertise and operational assistance, as well as the facilitation of coordination among national administrative authorities and EU bodies. Support activities are a means for OLAF to provide its expertise, as well as participating in searches and seizures, while still falling within the remit of a criminal investigation, under the direction of the EPPO, or national prosecutors and police authorities when the Member State concerned is not participating in the EPPO.

Regarding the effectiveness of OLAF's support activities to the EPPO ([109]), in practice, the low number of support cases (4 in 2024) is partially explained by its unclear definition in the Regulation and by the fact that complementary investigations have been considered more suitable for the safeguard of the financial interests of the EU ([110]). This is particularly the case as, contrary to support activities, complementary cases can lead to recommendations by OLAF. In the context of the external study ([111]), several EDPs also noted they had not yet used this tool because they rely primarily on the central office or national authorities.

Among the proposed solutions, some EDPs consider that support activities could resemble more those of seconded national experts or investigative units made available to the EPPO, in accordance with Article 98 of the EPPO Regulation.

While the regulatory framework is broadly clear, its effectiveness depends on better coordination between OLAF and the EPPO, well substantiated requests as well as operational and practical flexibility ([112]).

([108]) *Ibid.*, p. 75-77.
([109]) OLAF Regulation, Article 12e; EPPO Regulation, Article 101(3).
([110]) External study report, p. 76-80.
([111]) *Ibid.*, p. 79.
([112]) *Ibid.*, p. 80.

Follow-up of OLAF's investigation findings

- Financial impact

The €4.3 billion recommended for recovery in the period 2022-2024 ([113]) demonstrate that OLAF's investigatory framework has the potential of yielding a high return in absolute terms ([114]). The following table summarises OLAF's recommended recovery, and prevention amounts from 2017 to 2024.

Table 4 : OLAF Recommended Recovery and Prevention Amounts (2017-2024)

Year	Total OLAF Budget (€ million)	Amounts Recommended for Recovery (€ million)	Amounts Recommended for Prevention (€ million)	Total Financial Impact (Recommended for recovery + recommended for prevention)
2017	82	3094.5	28.6	3,123.1
2018	81.2	370.6	8.6	379.2
2019	81.6	484.9	4.6	489.5
2020	85.2	293.4	6.5	299.9
2021	85.9	527.4	340.8	868.2
2022	85.9	426.8	197.9	624.7
2023	90.0	1,043.8	209.4	1,253.2
2024	93.2	871.5	43.45	915.0

Source: External study report based on OLAF annual report data

However, in view of the actual recoveries achieved, the data shows that there is room for improvement. The European Court of Auditors special report 01/2019 reports that *"For 59 cases out of 150 cases with recovery resulting from OLAF financial recommendations the amount recovered is 70 % or lower than what OLAF recommended"* ([115]), The ECA special report 26/2025 reports that "(*...) in 90 investigations, OLAF issued recommendations with financial implications: to recover € 615 million and to apply a further € 52 million in preventive measures. Sixteen of these recommendations had been implemented by the respective authorising officers by the end of 2024. As a result, € 23 million had been recovered and all € 10 million of preventive measures applied. Both sums relate directly to the EU budget"* ([116]).

- Reasons for financial implementation gaps

Discrepancies between the amounts recommended for recovery by OLAF and those established for recovery by the authorising officers receiving OLAF recommendations may result from factual or legal aspects discovered through supplementary checks, audits and adversarial exchanges with the beneficiaries.

([113]) The funds recommended for recovery in 2023 and 2024 are higher than the actual amounts recovered. Data on actual recoveries are only available for the years 2022, 2023 and 2024 (for 2023 and 2024, 67% and 34% respectively of the recommended funds).

([114]) OLAF European Anti-Fraud Office, "Annual Activity Report 2024", available at: https://ec.europa.eu/olaf-report/2024/index_en.html (last accessed 20/08/2025), see Table 7: Impact of OLAF Financial Recommendations on the EU budget for the period 2022-2024.

([115]) European Court of Auditors, special report 01/2019: Fighting fraud in EU spending: action needed, 10 January 2019, p. 45.

([116]) ECA special report 26/2025, p. 37.

As regards the difference between amounts established and amounts recovered by Member States, these are often due to delays linked to national judicial and administrative proceedings, to time-barring, insolvency, or effectiveness of national recovery enforcement systems.

In general, recovery seems more problematic for EU services that depend on third countries, international organisations and Member States for implementing their actions.

- Shared management

Financial recommendations are addressed to the IBOA concerned. In relation to funds spent in shared management, recoveries are mainly carried out at Member State level. In such cases, financial recoveries are often made from Member State budgets, rather than from those responsible for the irregularities, primarily because of insufficient administrative recovery mechanisms at the national level. Then, it is left to the national authority to recover the unduly spent amount from the beneficiary to their national budget. Consequently, the deterrent effect and effective implementation of financial recommendations are not fully achieved and remain uneven.

In the context of the external study, some AFCOSs suggested involving them in the follow-up to OLAF's recommendations ([117]). However, the possible role of the AFCOS in the recovery will depend on the AFCOS status and role under national law, which differ among Member States. In addition, the recovery is under the responsibility of the recipient of the financial recommendation. Therefore, any involvement of the AFCOS falls under the IBOA decision, and not on OLAF.

- Judicial recommendations

According to OLAF's annual report 2024 ([118]), national judicial authorities took 104 decisions regarding judicial recommendations issued from 2020-2024, of which 39% resulted in an indictment. Even though the start of operations of the EPPO significantly reduced the number of judicial recommendations made by OLAF during this period, it remains important to assess how to improve this figure.

In 2021, OLAF's Supervisory Committee reviewed the reasons given by Member State authorities for the limited follow-up to OLAF judicial recommendations ([119]). National authorities indicated that evidence gathered by OLAF did not always meet evidentiary standards required under national law. However, the limited implementation of OLAF's judicial recommendations does not appear to stem primarily from deficiencies in OLAF's investigations and recommendations. Instead, it is largely explained by the differing burdens of proof applicable to administrative and criminal investigations and by the discretion exercised by national judicial authorities in the free assessment of evidence. This conclusion was also reached by OLAF's Supervisory Committee, which found that, in several cases dismissed due to insufficient evidence, OLAF's findings were nonetheless robust, and the investigations conducted were thorough and rigorous ([120]).

([117]) External study, p. 94 and 209.
([118]) OLAF Report 2024, available at: https://ec.europa.eu/olaf-report/2024/impact-of-investigations/impact-of-investigations_en.html#judicial.
([119]) OLAF Supervisory Committee Opinion No 1/2021, OLAF's recommendations not followed by the relevant authorities, 4 February 2021.
([120]) External study report, p. 97.

Despite improvement made in the 2020 amendments, the scope of Article 11(2) of the OLAF Regulation still suffers from a lack of harmonisation regarding the admissibility of evidence gathered by OLAF to national criminal proceedings.

Enhancing early and timely cooperation between OLAF and national judicial authorities could improve the efficiency and relevance of evidence collection for the national authorities ([121]).

Eurojust has also expressed its willingness to provide additional assistance in the coordination and implementation of OLAF's judicial recommendations ([122]).

- Disciplinary recommendations

Regarding disciplinary recommendations, statistics on internal investigations show that, over the years, a consistently significant proportion of internal investigations have resulted in the issuance of disciplinary recommendations. According to OLAF's annual reports for the period 2020–2024, competent authorities took decisions in approximately 68% of cases involving OLAF's disciplinary recommendations ([123]). Of these cases in which a decision was taken, more than 71% of OLAF's recommendations were fully or partially implemented ([124]). This indicates a substantial level of compliance by the competent authorities with OLAF's recommendations.

Table 5: Actions taken by the Appointing Authorities following OLAF's disciplinary recommendations issued between 1 January 2020 and 31 December 2024

Category	Decision pending	Decision taken: No case is made	Decision taken: Case is made
Agencies	23	2	10
Committee of the Regions	0	1	1
Council of the European Union	0	0	3
European Central Bank	0	1	
European Commission	6	4	19
European Court of Auditors	0	1	
European Economic and Social Committee	0	0	1
European External Action Service	2	3	3
European Investment Bank	2		10
European Parliament	6	12	13

Source: OLAF annual report 2024

- Administrative recommendations

Over the period 2020-2024, OLAF issued 285 administrative recommendations, including 203 case-specific and 82 of a more general nature. By the end of 2024, decisions had been taken on 154 of these recommendations, whereas 131 remained under review or pending action. Of the recommendations on which a decision was taken, 82% were either fully or partially

([121]) European Court of Auditors, special report No 01/2019: Fighting fraud in EU spending: action needed, 10 January 2019, p. 22-23.
([122]) See External Study Report.
([123]) OLAF Report 2024, accessible via https://ec.europa.eu/olaf-report/2024/impact-of-investigations/impact-of-investigations_en.html#disciplinary (last accessed 19 June 2026).
([124]) *Ibid.*

implemented ([125]). The table below provides a breakdown of implementation outcomes by recipient group.

Table 6: Actions taken following OLAF's administrative recommendations between 1 January 2020 and 31 December 2024

Competent authority	Total administrative recommendations issued	Action pending	Fully implemented	Partially implemented	Not implemented
Agencies and bodies	41	10	29	1	1
European Central Bank	1	1	-	-	-
European Commission	221	110	70	17	24
European Parliament	11	4	3	3	1
Member States	11	6	2	2	1
Total	285	131	104	23	27

Source: External study report based on the OLAF Report 2024

The high implementation rate of OLAF's administrative recommendations (82%) demonstrates the effectiveness of these recommendations in leading to tangible actions by EU IBOAs and Member States' competent authorities and confirms OLAF's role as a trusted actor in protecting the EU's financial interests and reputation.

- Non-binding nature of OLAF's recommendations

As recalled by Recital 30 of Regulation (EU, Euratom) 2020/2223, OLAF's recommendations have no binding legal effects.

The implementation of OLAF's recommendations is subject to the legal framework applicable to the competent follow-up authorities which have the competence to take the decision on the recommendations.

The evaluation study also indicated that smaller agencies have encounter significant difficulties in recovering substantial amounts without the support of the Commission. It is also observed that, in practice, certain recipients could be more diligent in their follow-up and implementation than others ([126]).

Several stakeholders raised the concern that there are no formal mechanisms to enforce OLAF's recommendations. The discretionary nature of the implementation of OLAF's recommendations by national authorities and by IBOAs has consistently been cited by several stakeholders as a limitation to OLAF's operational effectiveness ([127]). This approach diminishes the deterrent effect of existing mechanisms and points to the important difficulties linked to the implementation of OLAF's non-mandatory recommendations ([128]).

The lack of binding force of OLAF's recommendations is mitigated in the OLAF Regulation, to some extent, by the recipients' duty, under Article 11(3) and (4), to take such action as the results of the investigation warrant and to report thereon to the Office within a time limit laid down in the recommendations accompanying the final case report and, in addition, at the

([125]) *Ibid.*.
([126]) External study report, p. 94.
([127]) *Ibid.*, p. 93.
([128]) *Ibid.*, p. 95.

request of the Office. However, the obligation to send to the Office the reasons for non-implementation of the recommendations is only foreseen in case of judicial recommendations following an internal investigation. For the other types of recommendations, experience demonstrates that, while OLAF has the authority to request reporting from EU IBOAs and competent authorities of the Member States, this does not always guarantee substantive or meaningful responses.

On the other hand, it should be acknowledged that the current structure reflects the design of the EU's anti-fraud architecture. In this context, OLAF operates as a centralised administrative investigative body, contributing to the investigatory and monitoring phases, while enforcing its recommendations remains the responsibility of other actors.

As mentioned in Section 3.1 above, in recent years OLAF has deployed additional resources in the area of monitoring financial and administrative recommendations and has developed ample guidance for Commission services and other recipients of recommendations. OLAF has also put in place a practice of informally liaising with the recipients before a recommendation is issued to optimise the framing and contents of the recommendation.

Despite these efforts, stakeholders identified some issues, such as an overly isolated approach by OLAF sometimes resulted in insufficient coordination with relevant services ([129]) or the difficulty to use OLAF's final reports because of confidentiality constraints, all the more when OLAF conducts complementary investigations to the EPPO's criminal ones ([130]).

- Admissibility of OLAF final reports as evidence in national criminal proceedings

Article 11(2) of the OLAF Regulation, as amended by Regulation (EU, Euratom) No 2020/2223, lays down that in national criminal proceedings, OLAF final reports should constitute admissible evidence in the same way as administrative reports drafted by national administrative inspectors. This may create procedural inefficiencies, especially where evidence may need to be gathered again, following specific national rules, for the purpose of the criminal proceedings. It may also result in limitations in the cooperation between OLAF and the EPPO, if the EDP cannot use the evidence subsequently in a criminal case.

Based on the study report and on the experience gathered in the cooperation with the EDPs, it appears that in some countries, only the police or the prosecutor may gather criminal evidence. The situation is further complicated by the fact that evidence gathered in accordance with the OLAF Regulation may not always comply with specific national rules on evidence in criminal proceedings and may therefore be discarded for that reason in some Member States. In these Member States, the initiation of criminal proceedings cannot be based solely on OLAF's final report. In others, maintaining parallel criminal and complementary administrative investigations into the same facts can be considered legally problematic. These discrepancies between the national legal regime governing the admissibility of OLAF's final report and its annexes produce not only complications in the context of the investigations but may undermine the effective follow-up of OLAF judicial recommendations and lead to the low indictment rate.

However, in addition to the fact that OLAF conducts administrative and not criminal investigations, it has its own set of procedural guarantees set out clearly in the OLAF

([129]) *Ibid.*, p. 81.
([130]) *Ibid.*, p. 53.

Regulation. Minimum standards in criminal procedural laws of the Member States are harmonised in EU law.

To improve compliance with requirements coming from national legislation, OLAF engages early and cooperates with national authorities and EDPs, thereby improving the compliance with procedural requirements coming from national legislation.

Framework ensuring detection, deterrence, and preventing damage to the EU's financial interests

Article 7(6) of the OLAF Regulation requires OLAF to inform the IBOAs concerned, without delay, where an investigation indicates that it may be appropriate to take precautionary administrative measures to protect the financial interests of the Union. The IBOAs can consult with OLAF to take appropriate precautionary measures, in close cooperation with OLAF, including measures to safeguard evidence. Where required, the competent authorities of the Member States shall take the necessary precautionary measures in accordance with national law.

Several stakeholders consider that the OLAF Regulation provides a valuable framework for ensuring the effective prevention, detection, and deterrence of harm to the EU's financial interests and reputation. They attribute this to OLAF's expertise and proficiency in carrying out its core missions, as well as to the cooperative efforts of the interinstitutional bodies and offices involved in the anti-fraud architecture ([131]). The cooperation between OLAF and the EDES Panel has delivered positive results as OLAF reports – or information stemming from OLAF investigations – constitute a key reference for the EDES Panel ([132]).

Finally, it was mentioned that precautionary measures to protect the financial interests of the Union, as regulated by Article 7(6) of the OLAF Regulation, could be used more proactively by OLAF.

Framework ensuring the protection of fundamental rights and procedural guarantees

- Protection of fundamental rights and procedural guarantees of persons concerned by OLAF investigations

To be able to implement its tasks, OLAF was granted a wide range of investigative powers such as having access to any relevant information and data ([133]) or interviewing persons concerned or witnesses ([134]). The exercise of such powers affects considerably the rights of natural and legal persons under investigation. Moreover, as pointed out by the Supervisory Committee in 2017 ([135]), even though OLAF's investigations are of administrative nature, the standard of protection of fundamental rights and procedural guarantees of the persons concerned has a direct influence on admissibility of evidence in subsequent criminal proceedings. Therefore, when exercising its powers, OLAF must duly respect the fundamental rights and procedural guarantees of the persons under investigation, and, where conducting

([131]) *Ibid.*, p. 90.
([132]) Commission Staff Working Document Early-Detection and Exclusion System (EDES) - Panel referred to in Article 145 of the Financial Regulation Accompanying the document Report from the Commission to the Council and the European Parliament.
([133]) OLAF Regulation, Articles 3(3) and 4(2)(a).
([134]) OLAF Regulation, Articles 4(2)(b) and 9(2).
([135]) Opinion No 2/2017 accompanying the Commission Evaluation report on the application of Regulation No 883/2013.

external investigations on request by the EPPO, the rights and safeguards that suspects and accused persons are entitled to in criminal proceedings.

OLAF activities being subject to scrutiny in various forms (e.g. Supervisory Committee, Controller, European Ombudsman, legal actions against the follow-up measures, etc.) also strengthens the protection of fundamental rights and procedural guarantees of persons concerned by OLAF investigations.

The procedural guarantees applicable to persons concerned by OLAF's investigations stem mainly from the protective framework rooted in fundamental rights (currently codified by the EU Charter of Fundamental Rights, referred to in Recital 51 of Regulation 883/2013) and in the general principles of EU law developed by the EU Courts. In addition, a specific set of the most relevant fundamental rights and procedural guarantees is listed in the OLAF Regulation.

The current framework is the result of a gradual, thoughtful evolution, along with the extension of OLAF's investigative powers and the value of its findings. In particular, Regulation (EU, Euratom) No 883/2013 represented a major step forward in improving the protection of persons involved in OLAF investigations by incorporating several procedural guarantees for persons concerned by investigations ([136]), such as the privilege against self-incrimination, the right to be assisted by a person of choice, the right to an impartial investigative process and the opportunity to comment on the outcome of the investigation before the conclusions are drawn up ([137]). The amendments introduced by Regulation (EU, Euratom) No 2020/2223 further extended the existing catalogue of procedural guarantees applicable to OLAF investigations. That said, the text of the Regulation (EU, Euratom) No 883/2013 does not draw a clear distinction between the notion of "procedural guarantees" and "fundamental rights" ([138]). While it is clear, based on Article 51 of the Charter, that the right enshrined therein apply in investigations conducted by OLAF, an explicit reference to relevant Charter rights, as also suggested by the Controller in her opinion, notably in the operative text of the Regulation and in particular Articles 9 and 9b(1), would have been beneficial in ensuring legal clarity.

Overall, most stakeholders consider that the Regulation provides effective protection for fundamental rights and procedural guarantees of persons concerned and that modifications introduced by the latest revision of the OLAF Regulation significantly improved the legal framework ([139]).

Specific reference was made to the establishment of the Controller of procedural guarantees. The possibility for persons concerned to lodge complaints with the Controller is considered as an important signal of the EU's strong commitment to uphold procedural guarantees. Since this complaint mechanism came into effect in 2022 and until January 2026, the Controller had

([136]) For further details on procedural safeguards for persons concerned by investigations and suggestions for improvement, see OLAF's Supervisory Committee Opinion n° 1/2026 accompanying the Commission Evaluation Report on the application and impact of the OLAF Regulation, section 3.2.3.

([137]) OLAF Regulation, Articles 9(2), 9(1) and 9(4), respectively.

([138]) Regulation (EU, Euratom) No 883/2013 seems to use these terms as synonyms, see for instance Articles 9b(1), (5) and (9), 12e and 17 of Regulation (EU) No 883/2013, which were introduced by Regulation (EU, Euratom) 2020/2223. See also Recital 16 of Regulation (EU, Euratom) 2020/2223, which refers to "*the procedural guarantees of Regulation (EU, Euratom) No 883/2013 and Council Regulation (Euratom, EC) No 2185/96 and those contained in the Charter of Fundamental Rights of the European Union.*".

([139]) External study report, p. 99.

addressed 72 complaints ([140]). The Controller's decisions confirmed overall a good track record of OLAF's compliance with procedural guarantees, as currently established in the Regulation, given that for the 36 admissible (or partly admissible) complaints for which a decision was taken by January 2026, the Controller only found breaches in five cases and considered that no further inquiries were needed in two cases ([141]).

The Controller can also provide an opinion to the Director-General of OLAF on matters relating to fundamental rights and procedural guarantees, such as the opinion submitted on the draft revised OLAF Guidelines on investigative procedures ([142]). This supports further improvements of OLAF's compliance with fundamental rights and procedural guarantees during OLAF's investigations.

Despite being regarded as a positive addition, it was also pointed out by academics that the Controller's operations are not always entirely clear, and more publicly accessible information or data regarding its functioning would be beneficial. To remedy this, information and data could be made public, or at least more accessible ([143]). In addition, the study showed that there is doubt about the actual effectiveness of the Controller's complaints mechanism, given that the Controller's proposals for solutions and recommendations are not binding ([144]), and that the OLAF Director-General retains the discretion to disregard them. Moreover, the European Ombudsman highlighted that the access to the complaints mechanism before the Controller is limited to persons concerned, while witnesses and whistleblowers/informants are excluded from lodging complaints. This matter is part of the more general discussion, which emerged from the practical implementation of Regulation (EU, Euratom) No 883/2013 on whether the rights of witnesses, informants, whistleblowers and victims are sufficiently guarantees by the legal framework applicable to OLAF investigations.

Furthermore, the deadlines for lodging complaints with the Controller remain particularly stringent. The deadline to contact the Controller expires one month after the investigation is closed and not from the date of notification of the said closure to the person concerned. This can, in practice, leave the persons concerned with very little time to effectively lodge a complaint.

Some AFCOS also identified the protection of whistleblowers and of operators that are reported for suspected infringements as issues which have not been sufficiently addressed by the latest amendments introduced by Regulation (EU, Euratom) 2020/2223, and which would undermine the overall effectiveness of the framework. In that respect, as further explained in the following

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([140]) The Controller of procedural guarantees, "The Activity Report 2025" (April 2026); The Controller of procedural guarantees, "The Activity Report 2024" (2025); The Controller of procedural guarantees, "The Activity Report 2023" (2024); The Controller of procedural guarantees, "The Activity Report 2022" (2023), available at: https://supervisory-committee-olaf.europa.eu/controller-procedural-guarantees/annual-activity-reports-and-opinions_en.

([141]) For information concerning 2022, 2023 and 2024, see the annual activity reports of the Controller of procedural guarantees indicated in the footnote above.

([142]) See opinion of 28 July 2025 available at https://supervisory-committee-olaf.europa.eu/controller-procedural-guarantees/annual-activity-reports-and-opinions_en.

([143]) Although the decisions of the Controller cannot be disclosed publicly for reasons of confidentiality and protection of personal data, the analysis and the conclusions reached by the Controller in her decisions are summarised in the Annual Activity Reports of her activities. Such reports are made available to the public. Despite the publications of those reports, the Controller acknowledges that there is potential to further improve awareness of her activities.

([144]) External study report, p. 104.

section, practical experience from the implementation of Regulation (EU, Euratom) 883/2013 has indicated that the general reference in Article 10(3a) of this Regulation to the application of the EU Whistleblowing Directive (EU) 2019/1937 in the context of the reporting of fraud, misconduct and irregularities to OLAF is too vague and creates legal unclarity.

As regards the gaps found by the EDPs and other stakeholders between the standards applicable to defence rights of persons concerned by OLAF investigations and criminal law standards, it is recalled that the nature of OLAF's investigations is administrative ([145]), meaning different procedural right standards apply. Although of course, the requirements of Article 47 of the EU Charter of Fundamental Rights as regards the right to a fair trial and to an effective remedy need to be complied with all types of legal proceedings and the need to respect higher standards of protection could stem from the fact that the evidence obtained in OLAF proceedings may be subsequently used to initiate or in criminal proceedings against that person in order to establish that a criminal offence was committed ([146]). In addition, and most importantly, OLAF's recommendations are not binding and are to be followed up by the authorities to which they are addressed, and the authorities must ensure compliance with the rights of defence in the context of any follow-up proceedings.

Nevertheless, when OLAF performs supporting activities requested by the EPPO, the procedural safeguards referred to in Chapter VI of the EPPO Regulation, and applicable to criminal proceedings, must also be respected, as per Article 12e(3) of the OLAF Regulation (EU, Euratom) No 883/2013. The study shows that the legal framework would benefit from more detailed references to said procedural safeguards to ensure a smooth cooperation with the EPPO and explicitly reflect OLAF's alignment with the case law of the Court of Justice. The difficulty of assessing compliance with national law may explain why the admissibility of evidence collected by OLAF during its investigations for the purpose of criminal proceedings is generally assessed on a case-by-case basis by the competent judicial authorities and even if ruled admissible, it may not constitute the sole basis for a conviction.

The Supervisory Committee, while recognising that OLAF's powers and obligations differ in internal and external investigations, still considers that there is room for improvement to eliminate some disparities, unfairness and inconsistencies in the procedural guarantees of persons concerned in internal and external investigations. The Supervisory Committee promoted maximum harmonisation of rules for all OLAF investigations and competences in order to guarantee that the persons concerned and other subjects involved in investigations are equal before the law ([147]). In this regard, it must be mentioned that, despite the case-law of the Court ([148]), Regulation (EU, Euratom) No 883/2013 does not grant persons concerned by internal investigations and persons concerned by external investigations the same right to be informed about the opening of such investigations ([149]). In relation to disparities in the text of Regulation (EU, Euratom) No 883/2013, it should be noted that the right of persons concerned to be assisted by a person of choice is set out in Article 3(8) concerning the on-the-spot check

([145]) Article 2 of Commission Decision of 28 April 1999 establishing OLAF.

([146]) See, notably, Judgment of 2 February 2021 in Case C-481/19, DB v. Consob, EU:C:2021:84.

([147]) Opinions No 1/2026 and No 2/2017.

([148]) Judgment of 29 June 2022 in Case T-609/20, *LA International Cooperation v Commission*, EU:T:2022:407, paragraphs 22-23, and the case-law cited.

([149]) In relation to persons concerned in internal investigations, see Article 9(3) of Regulation (EU, Euratom) No 883/2013, while no similar provision of the Regulation mentions that the said right of person concerned in external investigations.

of economic operations and in Article 9(2) concerning interviews. However, there is no reference in the Regulation to that right in the context of other investigative activities, such as the inspection of EU premises and forensic operations. The Controller also made similar observation in relation to her Proposals 3 and 4. Such disparities could be addressed.

- Protection of fundamental rights and procedural guarantees of whistleblowers

Article 10(3a) of the OLAF Regulation states that Directive (EU) 2019/1937 ([150]) (the 'Whistleblowing Directive') "shall apply to the reporting of fraud, corruption, and other illegal activity affecting the financial interests of the Union and the protection of persons reporting such breaches".

However, the OLAF Regulation does not outline any mechanisms to implement the Whistleblowing Directive in practice.

In this respect, Recital 17 of Regulation (EU, Euratom) 2020/2223, which introduced this provision in the OLAF Regulation, might be relevant. It specifies that "persons reporting fraud, corruption and any other illegal activity affecting the financial interests of the Union should be afforded the protection of Directive (EU) 2019/1937". This wording suggests that the scope of Article 10(3a) is limited to confirm that reporting to OLAF is to be considered as falling within the material scope of the Whistleblower Directive, even though the Directive only refers to reporting to the employer or to the competent national authorities.

In any event, for external whistleblowers, meaning non-EU staff that report information about wrongdoings that might affect the financial interests of the Union and that they came across in a work-related context, the obligation to enact measures prohibiting any sort of retaliation is imposed on the Member States ([151]). OLAF can all the more offer suitable support and provide relevant assistance, such as confirming to national authorities that the individual concerned reported according to the provisions of the Whistleblowing Directive and is therefore entitled to protection under the Directive.

As regards internal whistleblowers, meaning EU staff who report breaches, whether these are related or not to the financial interests of the EU, the applicable legal framework is the Staff Regulations, which provide a duty to report and guarantee mandatory protection of whistleblowers facing reprisal. Although the Whistleblowing Directive does not directly apply to IBOAs, established case-law ([152]) confirms that IBOAs are obligated to apply to their workforce, *mutatis mutandis*, equivalent labour and employment standards under EU law. Therefore, IBOAs – including OLAF – cannot take rules less protective than those of the Whistleblowing Directive and should establish a framework protecting internal whistleblowers accordingly, with confidential reporting channels, appropriate follow-up and feedback, and the ability to request protection in cases of retaliation. The implementation of the obligations stemming from the Whistleblowing Directive has been inconsistent and fragmented, amongst IBOAs.

([150]) Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305 26.11.2019, pp. 17-56.

([151]) Article 19 of the Whistleblower Directive.

([152]) In relation to the Whistleblowing Directive, see judgment of the General Court of 11 September 2024 in Case T-793/22, *TU v Parliament*, EU:T:2024:614, paragraphs 109-111. In general, on the effect of EU Directives in the area of EU civil service law, see also, for instance, Judgment of the Civil Service Tribunal in Case F-65/07, *Aayhan v Parliament*, EU:F:2009:43, paragraphs 118-119.

Given that the primary responsibility for the whistleblower's protection is thus placed on the national authorities for external whistleblowers and on the Appointing Authority for internal whistleblowers, OLAF's role with regards to whistleblowers' protection is rather narrow as it does not have the mandate to ensure protective measures beyond ensuring the confidentiality of their identity and opening investigations on retaliations suffered by internal whistleblowers as a consequence of their reporting to OLAF. Beyond protecting the identity of informants and whistleblowers, OLAF could provide feedback and information on the follow-up of the reporting, as far as legally possible, during the course of its investigations and provide information to the EU IBOAs and national courts that the person qualifies, in OLAF's view, for whistleblower protection.

In conclusion, the specific reference to the application of the Whistleblowing Directive in the OLAF Regulation is overall found not to be sufficiently explicit on the actual protection of whistleblowers. Given the importance of whistleblowers for the protection of the EU financial interests, there is a significant need for greater clarification and coherence across the framework on whistleblowers' protection, and the OLAF Regulation could benefit from more explicit provisions clarifying OLAF's role in this context.

OLAF's Supervisory Committee

Beyond legal and technical instruments, OLAF's effectiveness also hinges on the robustness of its governance framework — particularly the guarantees of independence and the mechanisms that protect it in practice. The Supervisory Committee's monitoring and oversight role is aimed at safeguarding and reinforcing OLAF's independence in the proper exercise of the competences conferred on it by that Regulation. The Supervisory Committee opinions are advisory and not legally binding. OLAF is expected to consider them and publish responses, but it is under no legal obligation to comply with the recommendations.

The Committee's direct access to OCM for cases older than twelve months, is seen as a key achievement by the Supervisory Committee. However, this direct access is not clearly articulated in the OLAF Regulation but rather derives from the working arrangements concluded between OLAF and the Supervisory Committee. The Supervisory Committee considers that explicit statement of its right to access the case management system would be necessary to bring clarity.

Article 15(7) of the OLAF Regulation on the independence of the members of the Supervisory Committee would also benefit from further clarification. Article 15(7) simply states that the members of the Supervisory Committee shall neither seek nor take instructions from any government or any institution, body, office or agency "in carrying out their duties". However, past experiences indicate that the conflict of interests or incompatibility can be inherent to the personal situation of the person. Therefore, more explicit requirements and a clear definition of incompatibilities, for example, former OLAF staff members, family members of OLAF staff members or lawyers potentially involved in cases concerning OLAF, would be beneficial ([153]).

([153]) See also OLAF's Supervisory Committee Opinion n° 1/2026 accompanying the Commission Evaluation Report on the application and impact of the OLAF Regulation, para 179.

4.1.2. *Efficiency*

This section examines how the application of the Regulation impacted OLAF resources and their utilisation, as well as whether the Regulation's investigative provisions efficiently support the objectives of the Regulation.

- Overview of OLAF's inputs (Resources over time)

OLAF's budget ([154]), which contains both administrative expenditure and operational amounts, has grown gradually by about 14% between 2019 and 2024. Changes to OLAF's operational capacity were also minimal or even negative when adjusted for inflation and weighed against the expansion of its mandate ([155]).

- Financial Results of Investigations (Outputs and Trends)

In the period of analysis, OLAF has recommended the recovery or safeguarding of billions of euros ([156]), even though in a significant number of cases, the amount recovered is considerably lower than OLAF's recommendation.

The investigatory framework enables OLAF not only to investigate funds that were already lost but also to engage at an early stage and to recommend precautionary measure. The substantial prevention figures from 2020 to 2022 suggest that OLAF utilised these tools to prevent losses and in 2021 helped avert the disbursement of over €340 million in suspect payments before the money left the EU budget ([157]).

- Cost-Effectiveness ("Return on Investment" Ratios)

With the use of a Financial Impact Indicator to measure OLAF's cost-effectiveness, by comparing the amount of financial damage detected and prevented by OLAF's investigations to OLAF's own administrative expenditure within a two-year average ([158]), it is shown that OLAF's efficiency has dramatically improved recently. In recent years, OLAF has safeguarded approximately €6 for every €1 spent on its operational costs ([159]).

Over the long term, the investigatory framework has functioned with increasing efficiency, as evidenced by the modest resource growth for OLAF compared to the substantial increase in its financial outcomes. It is to be noted that OLAF, as a Commission service, is under the stable staffing principle.

([154]) Total budget indicates the sum of the Administrative and Operational budget of the Agency as reported in the Annual Activity Reports under the chapter "Financial Management and Internal Control".

([155]) External study report, Table 6.

([156]) Based on OLAF's Annual Report between 2017 and 2024, available at: https://anti-fraud.ec.europa.eu/about-us/reports/annual-olaf-reports_en.

([157]) OLAF European Anti-Fraud Office, "Annual Activity Report 2021", available at: https://anti-fraud.ec.europa.eu/document/download/8d92a187-fae8-449f-8600-e84af9b2dabf_en?filename=olaf-report-2021_en.pdf; External Study Report, Table 7.

([158]) OLAF European Anti-Fraud Office, "OLAF Annual Activity Report 2021", available at: https://anti-fraud.ec.europa.eu/document/download/8d92a187-fae8-449f-8600-e84af9b2dabf_en?filename=olaf-report-2021_en.pdf ; OLAF, European Anti-Fraud Office, "OLAF Annual Activity Report 2020", available at: https://anti-fraud.ec.europa.eu/document/download/8d92a187-fae8-449f-8600-e84af9b2dabf_en?filename=olaf-report-2021_en.pdf (last accessed 20/08/2025).

([159]) External study report, Figure 12.

- Operational Efficiency (Timeliness and Process Improvements)

Despite the fact that in the case selection phase a large volume of incoming information and tips are received annually from both private and public sources, OLAF maintaining a faster selection process, working efficiently to select cases and launch investigations timely ([160]).

Within this context, OLAF has adopted several process enhancements under the existing regulatory framework, which contribute to its efficiency. This demonstrates how the investigatory framework has progressed to streamline investigations and optimise impact within a sensible time frame.

- Efficiency of the cooperation between OLAF and the EPPO including considerations stemming from the respective mandates of OLAF and the EPPO

Regarding efficiency of the cooperation between OLAF and the EPPO, the legal framework is robust. In the first two years, out of the 70 complementary investigations launched between June 2021 and November 2023, 42 were closed, out of which 75% were closed within less than one year after the start of the investigation ([161]). A total of €460 million were recommended for recovery, out of which €350 million arose from three large cases involving customs-duty and VAT fraud.

The study also concluded that there is a clear delineation in the legal provisions concerning the mandates of both OLAF and the EPPO. This assessment, shared by OLAF, was also reached by ECA in its special report 26/2025.

The main concerns identified by the study relate rather to the inherent difficulties linked to the distinction between administrative and criminal investigations, having impact on the effectiveness of the cooperation. Indeed, as the difference between administrative irregularities and criminal offences often lies in the element of intentionality to commit a wrongdoing, this can be difficult to discern in the early stage of the preliminary assessment of the allegations received by OLAF. The same facts can be qualified as criminal and/or administrative irregularities depending on the circumstances or the stage and maturity of the investigation.

- Efficiency considerations stemming from the practical application of the cooperation framework between OLAF and the EPPO

As the study concludes, it is mostly at the level of the practical application of the legal framework that there is a sub-optimal level of efficiency of the cooperation between OLAF and the EPPO, especially in the early stages of the investigations. This concerns both the reporting of information from the IBOAs to the EPPO and OLAF as well as communication between them.

Firstly, the practical implementation of OLAF's obligation to report criminal conducts to the EPPO ([162]), the combination of using concurrently a single template established by the EPPO, the EPPO Crime Report, with the streamlined platform to send a file transfer application, the EPPO Box, prove to be efficient.

([160]) External study report, Figure 13.
([161]) These numbers however do not consider the duration of investigations conducted before June 2021 that were later requalified into complementary investigations.
([162]) OLAF Regulation, Article 12c.

The efficiency of the cooperation between OLAF and the EPPO hinges currently on the practical application of the non-duplication rule, through the hit/no-hit system allowing for an indirect access to each other's digital case management systems, respectively OCM for OLAF and CMS for the EPPO. Currently, the hit/no-hit system relies heavily on manual actions performed by OLAF and EPPO staff. The automatization of such systems could greatly enhance efficiency, although it would require consequential improvements and convergence of the two systems, which are currently not structured in similar ways. The hit/no-hit framework also produces false positives and false negatives, which can be due to limited accessible data at the time of the request or due to confidentiality issues. A number of identified obstacles is attributable to legal restrictions, incompatible systems, confidentiality rules and the lack of an overarching framework supporting the transmission of data. Nonetheless, there is still a space for improvement in the current system to achieve better efficiency, notably via an automatization of the hit/no-hit system.

Delayed and incomplete reporting from the IBOAs to both OLAF and the EPPO can also have negative consequences for their cooperation. According to the legal framework, potential irregularities must be reported to OLAF, whereas suspected criminal activities shall be reported to the EPPO when it falls within its remit. The two requirements are different both in scope and in practice. However, as also pointed out by the ECA ([163]), this double reporting can be a source of duplication of work for EU IBOAs, reporting the same facts to both OLAF and the EPPO. While no specific obstacle or bottleneck have been identified in the legal provisions, improving the efficiency of communication should be considered.

Finally, it is worth noting the imbalance between OLAF's mandatory reporting of information to the EPPO, while the opposite is only optional for the EPPO ([164]). The statistics from previous years nevertheless show that this does not have a particular impact on the reporting of cases between the two, as Table 7 below shows. It is however to be noted that the ECA special report of 2025 on EU bodies fighting fraud shows that, while under the current legal framework, the EPPO is not obliged to inform OLAF about the status of ongoing, dismissed and discontinued investigations, the lack of such information sent to OLAF, by the EPPO, can prevent OLAF from proposing either complementary investigations for ongoing EPPO investigations, or from opening their own administrative investigations which could lead to recommendations, further safeguarding the financial interests of the EU ([165]).

Table 7: Reporting of cases between OLAF and the EPPO

	2022	2023	2024
OLAF to EPPO	69	79	72
EPPO to OLAF	9	81	124

Source: OLAF and EPPO Annual Activity Reports

(163) ECA special report 26/2025

(164) EPPO Regulation, Article 101(4).

(165) ECA special report 26/2025, paras 50-60.

- Working arrangement between OLAF and the EPPO

Analysing the working arrangement between OLAF and the EPPO is crucial when assessing the efficiency of their cooperation, most particularly the framework of time limits regarding the exchange of information. Beside the general deadline of 20 days, some specific deadlines are foreseen. For instance, when OLAF requests further information to the EPPO, the latter will reply within 15 working days, but where one of the office requests clarifications in relation to informed reported by the other, the latter will reply within 5 working days. ([166]) However, such time limits can face practical challenges and are not always strictly adhered to, and delays can be significant. There are also other issues regarding communication, for example when the EPPO provides OLAF with the information to conduct or not an investigation but does not update it on the progress of said investigation ([167]), which OLAF stakeholders have deemed as lacking. This is the case of the 20 working days for the EPPO to reply to OLAF on the request to open a complementary investigation, which can require a longer time due to the complexity of cases. In addition, there is no deadline for the EPPO to decide whether to open an investigation following the submission of a crime report, there is only a deadline of 5 days after the decision being taken for informing OLAF of the decision. A consequence of that delay is that in the meantime, any investigative measure of OLAF remains on hold until the EPPO provides it an answer. These examples show that clear time limits as defined in the working arrangements do not necessarily ensure efficient cooperation, and the delays encountered by both OLAF and the EPPO have direct consequences on the recovery of funds or the uncovering of irregularities, as well as on the protection of procedural guarantees and fundamental rights of the persons concerned ([168]).

- Impact on OLAF’s and AFCOS’ Resources

The impact of the amendments of 2020 on efficiency of the OLAF Regulation was complex. While the amendments sometimes lead to national legislative changes, they did not translate into a significant boost in financial or human resources for OLAF or most national AFCOS.

OLAF's own operational performance data shows an increase in overall efficiency and anti-fraud impact, which may suggest an improvement in the efficiency of collaboration with national authorities, as most of OLAF's investigations are conducted with the assistance of these national bodies and the improvement in OLAF’s efficiency occurred mostly after the implementation of Regulation (EU, Euratom) No 2020/2223. As AFCOS are fundamental actors within the EU's anti-fraud architecture and key enablers for OLAF’s work and operations, the overall effectiveness of OLAF's anti-fraud efforts is necessarily linked to the efficient functioning of AFCOS at the national level. A more streamlined model of AFCOS and their appropriate staffing could further improve cooperation with OLAF.

Respondents to the survey conducted with AFCOS point out that the 2020 amendments to the OLAF Regulation did not lead to a significant increase in financial or human resources directly within OLAF or for most national authorities. Both OLAF's budget for activities like missions and anti-fraud measures decreased, rather than increased. At the national level, AFCOS mostly

([166]) Working arrangement between the European Anti-Fraud Office (“OLAF”) and the European Public Prosecutor’s Office (“EPPO”), 5 July 2021, available at: https://supervisory-committee-olaf.europa.eu/document/download/9017a135-fe82-4471-84fc-eb7030379e3a_en?filename=Opinion%20on%20CI%20-%20non%20confidential%20v.pdf (last accessed 19 June 2026), point 4.5.

([167]) External study report, p. 143.

([168]) *Ibid.*, p. 144.

reported that, as there is no requirement in Article 12a of the OLAF Regulation as to the obligation to provide them with adequate staffing and resources, their resources stayed the same, meaning they had to improve efficiency with what they already had. Only a few countries increased staff for AFCOS to reflect the new roles introduced by the 2020 amendments, which was a decision made locally and not due to the amendments.

In this respect, it has been argued by one AFCOS ([169]) that the existing legislative framework is insufficiently clear in respect of the tasks of an AFCOS, which can be interpreted in different ways in each Member State. This leads to major discrepancies among the Member States as to the role, structure and mandate of the AFCOS. For instance, acceding Member States had strict requirements as part of the accession process and developed broader AFCOS mandates, while long-standing Member States often have minimal or unclear AFCOS structure and competence, limiting their effectiveness. In addition, it is unclear whether the AFCOS should provide assistance to their national administration beyond the support provided to OLAF. In the absence of a consistent EU legal framework that sets out clear provisions for the role and mandate of an AFCOS, the challenges for cooperation with OLAF and also with other partner institutions are even greater.
A strengthened structure would enable the AFCOS to play a more significant role in the new anti-fraud architecture and in this way ensure, with improved capacities, better and more effective cooperation and partnership with the EU and relevant national authorities.

- Efficiency of relationships between OLAF and AFCOS

Several AFCOS remarked that OLAF does not share final reports and does not inform of recommendations, hindering follow-up from their side. However, it is to be noted that follow-up is normally for the management authorities, not for the AFCOS, and that confidentiality rules prevent OLAF from sharing final reports/recommendations with those that are not in charge of implementing its recommendations.

- Inferring Efficiency from Quantitative Data

The external study analysed indicators which provide indirect evidence of whether the 2020 amendments to the OLAF Regulation had an influence on OLAF's efficiency and its relationship with national authorities. It concludes that the 2020 amendments did not have a significant and univocal impact on the resources of OLAF and national authorities and have not demonstrably produced systematically more efficient relationships between them.

One of the indicators concerns the actions and decisions taken by national judicial authorities in response to OLAF's judicial recommendations. This indicator was calculated as the proportion of cases where the decision by judicial authorities is still pending out of the total (pending + decided). The study finds that at the EU-aggregate level, the proportion of pending cases increased after the reform. Before 2020, roughly 50% of cases remained pending. After the reform, this rose to about 56% but an initial declining trend in pending cases appears from 2022 onwards. Overall, the study indicates that amendments did not improve judicial outcomes across the EU ([170]).

([169]) Mirjana Jurić's article "The Role of an AFCOS in a New Anti-fraud Architecture" - published in eucrim, 27 March 2025.
(170) External study report, p. 140-144.

- Efficiency of the Supervisory Committee’s work

Changes introduced to OLAF's legal framework through Regulations (EU, Euratom) No 2016/2030 and No 2020/2223 have affected the efficiency of the Supervisory Committee's work to varying degrees.

The administrative changes to the Committee’s secretariat brought by Regulation (EU, Euratom) No 2016/2030 were accompanied by recurrent situations of understaffing, which were, however, not directly linked to the regulatory changes.

Regulation (EU, Euratom) No 2020/2223 in conjunction with the working arrangements between the Supervisory Committee and OLAF extended the Committee’s access rights to OLAF’s case management system, which facilitated the Committee’s work greatly. At the same time, however, it introduced a secretariat that is shared between the Supervisory Committee and the Controller of Procedural Guarantees. This entailed new resource constraints and pressure on the Committee’s efficiency.

- Reporting requirements and use of digital tools

An important share of consulted AFCOS believe that there is a potential for further rationalisation of the reporting requirements stemming from the OLAF Regulation. They call for the reduction and simplification of these requirements, as they perceive growing administrative burden resulting from excessive *ad hoc* requests and questionnaires tied to the annual reporting obligations. While there may be potential to increase the efficiency of the information reporting flows, such as through improved streamlining of certain tools like the IMS, this should not come at the cost of reducing the frequency or scope, as broad reporting requirements towards OLAF are crucial for it to fulfil its mandate ([171]). Efficiency could also be improved by making information requests timelier and by expanding the scope of the shared information.

Stakeholders strongly agree on the potential for further deployment of digital tools to enhance efficiency. Although OLAF has already achieved a good level of digitalisation, it could benefit from a stronger centralisation of the digital systems it uses with other AFA actors.

4.1.3. Coherence

<u>Internal coherence of the OLAF Regulation</u>

Despite the successive revisions of the OLAF Regulation, there is a broad consensus within OLAF and among its stakeholders that the legal framework has maintained a consistent structure. Even the addition of new enhancements has not affected its overall internal coherence in both structure and intent.

Nevertheless, there are still some minor inconsistencies that could benefit from improvements, as for example, on top of elements already mentioned in the fundamental rights and procedural guarantees part above:

- Restricting the scope of Article 11(7) of the OLAF Regulation as far as complementary investigations are concerned to allow waiver of the obligation to inform the person concerned 10 working days after closure of the investigation without findings, which may jeopardise the criminal investigation by the EPPO;

([171]) External study report, p. 151.

- Finetuning the relations between the Controller of procedural guarantees and the Supervisory Committee, for example regarding their respective mandates and the involvement of the Controller, and not only of the Supervisory Committee, in the recruitment of staff for the Secretariat which supports both the Supervisory Committee and the Controller ([172]);
- Deleting the reference to investigative priorities of the Office from Articles 15 and 16, as they remain in the OLAF Regulation notwithstanding the deletion of the principle of investigative priorities by the amending Regulation (EU, Euratom) No 2020/2223.

External coherence of the OLAF Regulation

- General assessment

Regarding the assessment of the external coherence of the OLAF Regulation with other instruments aimed at protecting the EU's financial interests, including the detection of potential gaps and overlaps within the current AFA, the OLAF Regulation holds a particularly important place within the legislative framework on the protection of EU funds against fraud, corruption and other irregularity. The OLAF Regulation is externally coherent as OLAF ([173]), the EPPO ([174]), Eurojust ([175]), Europol ([176]), AMLA ([177]) and CEPOL ([178]) all hold distinct tasks and objectives. Feedback from different stakeholders strongly concurs, that OLAF's mandate as outlined in its legal framework is externally coherent and clear. The main challenge lies in fostering practical cooperation with the other bodies where the complementarity of mandates coupled with coordinated enforcement and aligned understanding of the cooperation methods could contribute to a fully effective protection of the Union's financial interests.

- External coherence with the EPPO Regulation

The assessment under this point relates to the current Regulation governing the EPPO. It is without prejudice to any possible amendments to this instrument in the context of their ongoing evaluation and revision.

The amendments brought to the OLAF Regulation through Regulation No 2020/2223 enhance cooperation between OLAF and the EPPO, clarify roles and improve information exchange. Nonetheless, there is still a need for a better structured cooperation and more clarity in terms of digital interoperability and the enforceability of measures. Regarding complementary and support cases, on top of the practical difficulties highlighted in the above effectiveness and efficiency parts, the wordings of Articles 101(3) of the EPPO Regulation and 12e and 12f of the OLAF Regulation are different and led, in some instances, to diverging interpretations preventing OLAF from providing the most suitable support to the EPPO within its investigative autonomy.

On reporting, improvements could be made to the reporting lines between Commission services and the EPPO. OLAF's role as a central point of contact for reporting alleged fraudulent

([172]) OLAF Regulation, Article 15(8).
([173]) Commission Decision 1999/352/EC, ECSC, Euratom, Article 2.
([174]) EPPO Regulation, Article 4.
([175]) Regulation (EU) 2018/1727, Article 2(1).
([176]) Regulation (EU) 2015/2219, Article 3(1).
([177]) Regulation (EU) 2024/1620.
([178]) Regulation (EU) 2015/2219, Article 3(1).

activity relating to EU funds, with the exception of EPPO, under Article 24 of the EPPO Regulation, proved useful, given OLAF's expertise in promptly filtering and assessing allegations, coupled with its ability to provide information swiftly, which would allow the responsible Authorising Officers to initiate administrative actions such as precautionary measures and thereby contribute to fund recoveries.

- Regarding the external coherence between OLAF, and Europol and Eurojust

The assessment under this point relates to the current Regulations governing Europol and Eurojust respectively. It is without prejudice to any possible amendments to these instruments in the context of their ongoing evaluation and revision.

The terms of cooperation with these actors are mostly defined through working arrangements, which allow flexibility for adaptation. Certain aspects of such cooperation could be clarified and incorporated into the OLAF Regulation. As an example, the study suggested that the coordinating role of Eurojust and its relations with OLAF could be further formalised through an explicit mention in Article 14 of the OLAF Regulation. It has also been highlighted that the initiation of action should be reviewed. For example, the Europol Regulation provides strong provisions for follow-up mechanisms, without altering Member States' competences, including provisions requesting national authorities to provide information on action taken in response to requests to initiate criminal investigations ([179]). Under the OLAF Regulation Member State authorities have no obligation to justify the deviation from OLAF's final reports and recommendations.

- Coherence of the OLAF Regulation with the framework on AMLA

Within the European anti-fraud framework, AMLA represents the newest addition. Overall, the cooperation between AMLA and OLAF (as well as other AFA actors) will be crucial in successfully combating money laundering and the financing of terrorism ([180]). At the same time, information available to AMLA on money flows would be valuable in the context of the OLAF Regulation. In terms of complementarity of mandates and regulatory coherence, the AMLA Regulation addresses key aspects of cooperation with OLAF, in particular regarding reporting, transmission and exchange of information, and the obligation to conclude working arrangements with OLAF. Such working arrangements will notably cover strategic and operational exchanges, technical interoperability, and liaison mechanisms ([181]).

AMLA should be referred to in the OLAF Regulation. In the study stakeholders noted that the key to unlocking the full potential of OLAF-AMLA cooperation will rely not only on clear mandates, but also continued dialogue and resource alignment, and clarity on respective roles and institutional capacities.

- Coherence of OLAF's investigative powers with the Commission prerogatives in competition law

The study focusses on a comparative assessment with the Commission's prerogatives and enforcement powers laid down in Regulation No 1/2003 ([182]). In this area, the Commission

([179]) Europol Regulation, Article 6.
([180]) Regulation (EU) No 2024/1620, Recital 81.
([181]) *Ibid.*, Article 94(2).
([182]) Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty, OJ L 1, 4.1.2003, pp. 1–25.

holds both investigative and sanctioning powers. Articles 23 and 24 of Regulation (EC) No 1/2003 empower the Commission to impose penalties in the form of fines or periodic penalty payments. Regulation (EC) No 1/2003 also grants the Commission the power to adopt decisions, ordering undertakings to cease infringements of EU law by imposing behavioural and structural remedies, adopting interim measures, and rendering binding the commitments made by the concerned undertakings ([183]).

OLAF does not possess direct enforcement prerogatives and must rely on the recipients of OLAF final reports to implement the recommendations contained therein. However, in the context of the study feedback from stakeholders suggests that there is consensus on reinforcing OLAF's existing powers, rather than introducing new powers, which would entail extensive changes in the current system of financial responsibilities for the Authorizing Officers by Delegation and a revision of the financial regulation, or aligning the legislative framework with that of competition law, for which there is currently no legal basis. Notwithstanding the above, the study does note that there may be a limited scope for introducing possible innovations to the OLAF legal framework drawing from competition law, such as leniency and commitment tools, as a possible means to improve cooperation by economic operators in the context of external investigations.

In terms of sanctioning powers and the issuance of penalties, it was noted that, in the absence of amendments to the EU Staff Regulations, –they would fall within the competence of the relevant appointing authority, which would have the discretion to follow or depart from the disciplinary recommendations issued by OLAF. Certain stakeholders also highlighted the fundamental distinction between investigative powers and sanctioning powers, noting that OLAF's mandate is clearly based on the former. In this regard, it was noted that OLAF is already equipped with extensive investigative tools, and that the primary focus should be on how such tools could be amended or optimised to realize the full potential of OLAF's investigative remit.

- Coherence of the OLAF Regulation with EU instruments on the protection of procedural rights and safeguards

While Article 10 of the OLAF Regulation reinforces the confidentiality and data protection requirements applicable throughout the entire lifecycle of OLAF investigations, Article 11 provides, albeit with certain restrictions, for the right of the persons concerned to be informed about the closure of an investigation when no evidence has been discovered against them, as well as for the right of informants to be informed of the closure of an investigation.

As indicated in the above section on procedural guarantees, the study found that the practical conduct of investigations is overall coherent with the protection of fundamental rights and procedural safeguards set out in the OLAF Regulation but may still benefit from improvements ([184]). Although such findings might be limited to cases where the Controller was seized, these considerations are important when assessing the coherence of the OLAF Regulation.

([183]) Council Regulation No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty, OJ L 1, 4 January 2003, pp. 1-25, Articles 7-9.

([184]) External study report, p. 166.

The study notes that the OLAF Regulation is not completely harmonised with EU directives on procedural safeguards in criminal proceedings ([185]). In this respect, while the non-application of those Directives to OLAF investigations is explained by the fact that OLAF conducts administrative investigations and issues non-binding recommendations, the gap between the standards applicable to OLAF administrative investigations and those applicable to criminal investigations and proceedings can raise difficulties in the cooperation between OLAF and the EPPO. In fact, according to OLAF Regulation (EU, Euratom) No 883/2013, when OLAF carries out supporting measures requested by the EPPO, both OLAF and the EPPO must ensure that the procedural safeguards detailed in Chapter VI of the EPPO Regulation are respected in order to avoid a negative impact on the admissibility of evidence produced by OLAF in criminal proceedings, and to ensure full protection of the rights of suspected and accused persons. The EPPO Regulation explicitly refers to the legislative instruments of the above-mentioned EU *acquis*.

- Coherence of the OLAF Regulation with EU Data protection legislation

Article 10 of the OLAF Regulation is a key positive development since its last revision. According to Article 10(4), OLAF is now required to have a Data Protection Officer (‘DPO’), which considerable enhances OLAF’s operational independence and legal certainty, firmly integrating this role within OLAF’s governance structure. In the context of its administrative investigations, OLAF implements Regulation (EU) No 2018/1725 on the protection of natural persons with regard to the processing of personal data by the EU IBOAs and the free movement of such data (‘EUDPR’) ([186]). Additionally, Commission Decision 2018/1962 ([187]) addresses potential restrictions of data subject rights through internal rules tailored to OLAF’s investigative mandate, complementing the general EUDPR without contradiction. OLAF has also created internal data protection guidelines to align with its investigative procedures.

Overall, the study does not identify an urgent need to include a dedicated chapter on data protection in the OLAF Regulation. However, a recent case-law in the area of data protection has raised questions among OLAF services concerning its impact on the right of access to the files and documents associated with OLAF investigations, as individuals may claim to access entire documents containing their personal data ([188]). Such an interpretation if applied to

([185]) Directive 2012/13/EU of the European Parliament and of the Council of 22 May 2012 on the right to information in criminal proceedings, OJ L 142, 1 June 2012, pp. 1-10; Directive 2010/64/EU of the European Parliament and of the Council of 20 October 2010 on the right to interpretation and translation in criminal proceedings, OJ L 280, 26 October 2010, pp. 1-7; Directive 2013/48/EU of the European Parliament and of the Council of 22 October 2013 on the right of access to a lawyer in criminal proceedings and in European arrest warrant proceedings, and on the right to have a third party informed upon deprivation of liberty and to communicate with third persons and with consular authorities while deprived of liberty, OJ L 294, 6 November 2013, pp. 1-12; Directive (EU) 2016/343 of the European Parliament and of the Council of 9 March 2016 on the strengthening of certain aspects of the presumption of innocence and of the right to be present at the trial in criminal proceedings, OJ L 65, 11 March 2011, pp. 1-11.

([186]) Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC, OJ L 295, 21 November 2018, pp. 39-98.

([187]) Commission Decision (EU) 2018/1962 of 11 December 2018 laying down internal rules concerning the processing of personal data by the European Anti-Fraud Office (OLAF) in relation to the provision of information to data subjects and the restriction of certain of their rights in accordance with Article 25 of Regulation (EU) 2018/1725 of the European Parliament and of the Council, C/2018/8654, OJ L 315, 12.12.2018, pp. 41.

([188]) Judgment of 4 May 2023, *F.F. v Österreichische Datenschutzbehörde and CRIF GmbH*, C-487/21 EU:C:2023:369; Judgment of 22 June 2023, *J.M.*, C-579/21, EU:C:2023:501.

OLAF's investigations, could severely jeopardise the confidentiality vital to the integrity of its proceedings, including those complementary to the EPPO, and the follow-up of its investigations. However, the above-mentioned case-law clearly provides that the right to the protection of personal data is not an absolute right, since it must be considered in relation to its function in society and be balanced against other fundamental rights. In particular, OLAF should be able to rely on restrictions already provided for in the data protection legislation (Article 25(1) of Regulation 2018/1725). It should be noted that the current interpretation and procedures within OLAF do not provide a general right to access investigative files and documents but only allow persons concerned to obtain the final report under specific conditions, an approach which appears to be in line with case law concerning the right of access to documents under Regulation (EC) No 1049/2001 in the context of OLAF procedures ([189]). However, it should not be excluded that diverging interpretations may lead to misunderstandings about access rights, potentially increasing litigation risks and impacting the confidentiality of OLAF's proceedings. Accordingly, OLAF suggests following this issue closely, as the matter could benefit from further clarification in the future.

4.2. Is the intervention still relevant? (Relevance)

<u>Success of the OLAF Regulation in protecting the EU's financial interests and the reputation of the EU IBOAs</u>

- Relevance of OLAF's investigative powers and tools

A central and unwavering aspect of the OLAF Regulation is OLAF's independence when conducting investigations, which enables it to autonomously initiate both internal and external investigations. It is also important to mention that, even though OLAF's investigative mandate has an administrative nature, its powers to conduct on-the-spot checks and inspections are now accompanied by the power to access bank account information/record of transactions as well as work-related private devices ([190]).

Thanks to these elements, OLAF continues to play an important role in uncovering fraudulent irregularities.

Regarding the main investigative areas, a significant portion of OLAF's effort is dedicated to the expenditure of the EU budget through shared management. As regards direct management, the sustained relevance of OLAF's investigative powers and tools is shown by the fact that between 2019 and 2023, 88% of fraudulent irregularities were detected following OLAF investigations, corresponding to 92.1% of total recovery of amounts in this period resulting in 92% of the amounts ([191]). Between 2020 and 2024, the detection of fraudulent irregularities in

([189]) See judgments of 26 May 2016 in *International Management Group v European Commission*, T-110/15, EU:T:2016:322 and 1 September 2021 *Homoki v European Commission*, T-517/19. EU:T:2021:529.

([190]) Regulation (EU, Euratom) No 2020/2223, Recitals 3, 14 and 15; OLAF report 2020, available at: https://anti-fraud.ec.europa.eu/document/download/73e011db-693b-4b87-9e8a-5858cc3c3c2d_en?filename=olaf_report_2020_en.pdf (last accessed 19 June 2026); OLAF report 2021, available at: https://anti-fraud.ec.europa.eu/document/download/8d92a187-fae8-449f-8600-e84af9b2dabf_en?filename=olaf-report-2021_en.pdf (last accessed 19 June 2026).

([191]) European Commission, Commission Staff Working Document, Statistical evaluation of irregularities reported for 2023: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure, SWD(2024)193, 25 July 2024, p. 71.

direct management by OLAF amounts to 89.8%, corresponding to 96.9% of total recovery amounts ([192]).

- OLAF's cooperation with the EPPO

After the establishment of the EPPO, OLAF referred 167 cases to the EPPO, about half of which resulted in criminal investigations. The number of cases referred has remained steady since 2022 and constitutes approximately one-third of the overall number of cases where OLAF initiates an investigation. When it comes to cases referred back by the EPPO to OLAF, reporting is inconsistent. Overall figures show that OLAF deals with many cases involving criminal conduct. Regarding the low amount of support cases to the EPPO, this can be explained by the limits of OLAF's scope of action as explained in above sections related to effectiveness and efficiency. Indeed, whereas OLAF can issue recommendations for recovery in complementary investigations, this is not the case for support activities. The table below shows the cases sent to the EPPO by investigative areas:

Table 8: Cases sent to the EPPO by main investigative areas

Main investigative areas	**Number of cases**			
	2021	**2022**	**2023**	**2024**
At selection	11	46	60	44
Internal investigations	25	2	1	6
Direct expenditure	34	7	3	5
Shared management	63	5	7	14
Illicit trade	2	2	*n.a.*	*n.a.*
Customs	7	8	5	2
International investigations	25	1	3	1
Total	***167***	***70***	***79***	***72***

Source: OLAF and EPPO Annual Activity Reports

Regarding information exchange, the small amount of generic data available makes it difficult to identify any trends at the time of the evaluation. The tools at the disposal of OLAF and the EPPO have an added value and are used, but improvements could prove useful, for example with the possibility for OLAF to submits reports to the EPPO, for the EPPO to submit reports to IMS, or with more interoperability between the different digital systems.

Overall, the 2020 amendments to the OLAF Regulation have impacted positively the OLAF-EPPO relationship, as they establish a dedicated framework for both to cooperate. However, a clearer delineation of roles in the area of support cases would enhance legal certainty and relevance. Improvements could also be made regarding case allocation and prioritisation. The full potential of the cooperation has yet to be realised. There is also an inconsistent protection of Union funds for the Member States that are not participating in the EPPO, as they still lack a criminal law equivalent at EU-level to what OLAF is for administrative matters.

([192]) European Commission, Commission Staff Working Document, Statistical evaluation of irregularities reported for 2023: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure" SWD(2024)193, 25 July 2024, p. 70.

- OLAF's cooperation with Europol

Based on the 2020 working arrangement between Europol and OLAF ([193]), the bodies promote cooperation by designating a single point of contact in each organisation, exchanging liaison officers, and holding regular meetings and consultations. This resulted in 2020 in the appointment of an OLAF Liaison Officer at Europol. Crucially, in line with Article 21 of the Europol Regulation, OLAF has indirect access on a hit/no hit basis to certain personal data stored by Europol in accordance with the Europol Regulation ([194]). In that vein, OLAF has had access to Europol's Secure Information Exchange Network Application (SIENA) since 2020, ensuring a quicker and more efficient exchange of operational and strategic information between the two bodies.

- OLAF's cooperation with Eurojust

Table 9: Cooperation between OLAF and Eurojust

	2020	2021	2022	2023	2024
Cases	na	0	1	2	4
Coordination meetings	na	na	4	1	5
JITs	na	na	3	na	0

Source: Eurojust Annual Activity Reports

The new 2023 working arrangement between OLAF and Eurojust ([195]) strengthens the cooperation between the two bodies. Based on the arrangement, OLAF and Eurojust may assist each other with mutual support and advice, seek judicial recommendations, and participate in coordination meetings, coordination centres, and other operational activities meetings. According to the arrangement, annual meetings are organised between both featuring a regular exchange of case referrals, case summaries, and case-related information, as well as updates on the progress and activities carried out in the exchanged cases. Simultaneously, the President of Eurojust meets biannually with the Director-General of OLAF to assess and strengthen cooperation. Furthermore, OLAF and Eurojust may collaborate in Joint Investigation Teams (JITs) by informing the other party of a relevant JIT and requesting the respective Member State to invite the other party to participate it. If investigating fraud, corruption or irregularities involving EU funds, the involvement of OLAF, either as a JIT participant or to support national authorities in gathering information, was identified as a best practice in the fourth JITs Evaluation Report ([196]).

([193]) Working Arrangement on cooperative relations between the European Anti-Fraud Office (OLAF) and the European Union Agency for Law Enforcement Cooperation (Europol), available at: https://anti-fraud.ec.europa.eu/system/files/2021-09/working_arrangements_olaf_europol_en.pdf.

([194]) This is the data processed by Europol for the purposes of Article 18(2)a-c of Regulation (EU) No 2016/794, as amended.

([195]) Working Arrangement between the European Anti-Fraud Office (OLAF) and the European Union Agency for Criminal Justice Cooperation (Eurojust), available at: https://anti-fraud.ec.europa.eu/document/download/da90710f-8e79-4782-adb1-0a768a95658f_en?filename=practical_agreement_olaf_eurojust_en.pdf.

([196]) JITs Network, "Fourth JITS Evaluation Report" (2023), available at: https://www.eurojust.europa.eu/sites/default/files/assets/fourth-jits-evaluation-report.pdf (last accessed 03/12/2025), p. 4.

- OLAF's cooperation with the EDES Panel

The Early Detection and Exclusion System (EDES), established by the Commission and regulated by the EU Financial Regulation not only as a digital but also as a procedural tool for precautionary measures and administrative sanctions, which ensures the early detection of persons representing risks to the financial interests of the EU, the exclusion of persons or entities from participating in award procedures governed by the EU Financial Regulation or from being selected for implementing Union funds, the imposition of financial penalties and the publication on the Commission's website of information related to the exclusion and, where applicable, the financial penalty ([197]). The relevant information that feeds EDES is registered in a dedicated database and can stem from judgments and decisions of national bodies or EU IBOAs, as well as from facts and findings, audits, checks and controls carried out by competent offices, including OLAF.

Cooperation between OLAF and the EDES Panel, which adopts recommendations to Authorising Officers on administrative sanctions, has been very successful. In particular, OLAF reports – or information stemming from OLAF investigations – constitute a key reference for the EDES Panel ([198]). Specifically, 90% of the cases referred to the EDES Panel in 2024 featured OLAF reports ([199]), while more than half of the cases referred to the EDES Panel between 2020 and 2023 followed from an OLAF report or OLAF investigation ([200]).

Relevance of OLAF investigations in terms of protecting the EU's financial interests

Member States and EU IBOAs are not formally obliged to act on OLAF recommendations, leading to a lack of enforceability, which can undermine the potential relevance of OLAF's work.

Over the period 2020-2024, the financial impact of OLAF's investigations, measured as a ratio of recovered and prevented amounts to its administrative budget, increased from 1.44 in 2020 to 9.06 in 2024, with an average ratio of 4.94 over the period, reflecting a significant increase in the relevance of OLAF's financial recommendations.

([197]) European Commission, "Early Detection and Exclusion System (EDES)", available at: https://commission.europa.eu/strategy-and-policy/eu-budget/how-it-works/annual-lifecycle/implementation/anti-fraud-measures/edes_en (last accessed 19/08/2025).

([198]) Commission Staff Working Document Early-Detection and Exclusion System (EDES) - Panel referred to in Article 145 of the Financial Regulation Accompanying the document Report from the Commission to the Council and the European Parliament.

([199]) European Commission, Report from the Commission to the Council and the European Parliament: 36th Annual Report on the protection of the European Union's financial interests and the fight against fraud – 2024, COM(2025)426, 25 July 2025.

([200]) European Commission, Report from the Commission to the Council and the European Parliament: 35th Annual Report on the protection of the European Union's financial interests and the fight against fraud – 2023 COM(2024) 318, 25 July 2024; European Commission, Report from the Commission to the Council and the European Parliament: 34th Annual Report on the protection of the European Union's financial interests and the fight against fraud - 2022, COM(2023)464, 27 July 2023; European Commission, Report from the Commission to the Council and the European Parliament: 33rd Annual Report on the protection of the European Union's financial interests and the fight against fraud, COM(2022)482, 23 September 2022; European Commission, Report from the Commission to the Council and the European Parliament: 32nd Annual Report on the protection of the European Union's financial interests and the fight against fraud, COM(2021) 578, 20 September 2021 (last accessed 19/08/2025).

The average financial value per recommendation increased substantially, from €1.32 million in 2020 to €5.64 million in 2023 and €4.64 million in 2024, suggesting that OLAF has become more targeted in its interventions, focusing on fewer but higher-value cases ([201]).

Administrative recommendations implemented

Over the period 2020-2024, OLAF issued 285 administrative recommendations, including 203 case-specific and 82 more general recommendations. The majority, roughly 78%, were directed to the European Commission and its executive agencies ([202]).

The high implementation rate of administrative recommendations, i.e., 82%, shows their practical relevance in strengthening fraud prevention and improving internal controls.

Judicial and disciplinary recommendations implemented

Over the period 2020-2024, national judicial authorities took decisions on 104 OLAF judicial recommendations, with 39% leading to indictments ([203]). This shows that OLAF's investigative findings are not only credible but also capable of supporting prosecution, which is particularly important in Member States outside the EPPO framework ([204]).

Regarding the disciplinary recommendations implemented ([205]), 68% of OLAF's recommendations were acted upon by appointing authorities, with 71% of these being fully or partially implemented ([206]). This demonstrates that OLAF's recommendations are treated with seriousness and result in tangible actions, while maintaining integrity and legal compliance, and reinforcing its role as a significant actor in the EU's anti-fraud landscape.

5. WHAT ARE THE CONCLUSIONS AND LESSONS LEARNED?

5.1. Conclusions

Investigative framework

OLAF's investigative action in 2020-2025 has stayed consistent, reflecting overall sustained operational effectiveness and efficiency. The evaluation has shown that OLAF's workload has not diminished after the establishment of the EPPO but has rather grown more complex due to an evolving budgetary context based on multiple performance-based funding schemes and through interaction with the EPPO. Within the framework of the OLAF Regulation, the Office

([201]) OLAF European Anti-Fraud Office, "Annual Activity Report 2024", available at: https://commission.europa.eu/document/download/cfc222f3-15af-4c83-9cd2-110489f5c65b_en?filename=OLAF_AAR_2024_final.pdf (last accessed 20/08/2025); External Study Report, Table 16.

([202]) OLAF European Anti-Fraud Office, "Annual Activity Report 2024", available at: https://commission.europa.eu/document/download/cfc222f3-15af-4c83-9cd2-110489f5c65b_en?filename=OLAF_AAR_2024_final.pdf (last accessed 20/08/2025); External Study Report, Table 17.

([203]) OLAF European Anti-Fraud Office, "Annual Activity Report 2024", available at: https://commission.europa.eu/document/download/cfc222f3-15af-4c83-9cd2-110489f5c65b_en?filename=OLAF_AAR_2024_final.pdf (last accessed 20/08/2025); External Study Report, Table 17

([204]) For more information on the relationship with the EPPO, please see section 3.3.

([205]) For more information on disciplinary recommendations, please see the analysis on EQ13.d above.

([206]) OLAF European Anti-Fraud Office, "Annual Activity Report 2024", available at: https://commission.europa.eu/document/download/cfc222f3-15af-4c83-9cd2-110489f5c65b_en?filename=OLAF_AAR_2024_final.pdf.

has stayed on top of these developments despite having lost human resources (11.5% of OLAF Staff) to the EPPO ([207]).

Challenges remain where investigative activities refer to internal decision of EU IBOAs or conditions that apply to competent national authorities preventing a uniform approach within the EU (e.g. access to bank account information and records of transactions, inspection of privately owned devices). Challenges remain as regards the duty of persons concerned to cooperate with OLAF as well as the enforcement of witnesses' obligation to appear before OLAF and to testify.

Cooperation with the EPPO

The cooperation between OLAF and the EPPO is evolving gradually, notably concerning complementary investigations and support activities. Most of the relevant stakeholders considered the cooperation between OLAF and the EPPO adequate, although some operational issues still persist. In particular, the stakeholders flag a lack of flexibility in the regulatory framework which does not allow OLAF to act in the most effective and efficient way, in coordination with the EPPO. Indeed, close cooperation and coordination should be ensured between the OLAF and the EPPO to make sure their respective investigative actions are not jeopardised. Stakeholders also mention improving but not yet optimal communication between OLAF and the EPPO. On top of this, the hit/no-hit system, which ensures the smooth application of the rule of non-duplication of investigations, is still perfectible, especially as it is still not automatised. Technical flaws in the indirect access to each other's database is the main cause for inefficiencies, on top of an incomplete flow of information going both ways.

OLAF plays a significant role, as a general point of contact for fraud and other irregularities signalment, except for cases amounting to criminal conduct in respect of which the EPPO could exercise its competence, but also as an administrative investigatory body, with the competence and the responsibility to safeguard the financial interests of the Union, via initiating precautionary measures, issuing recommendations, and strong experience in providing support through forensics operations.

Cooperation and relations with other IBOAs (Europol, Eurojust, ECA, AMLA) and national authorities

The OLAF Regulation provides an effective, efficient and coherent legal framework for OLAF's cooperation with Europol and Eurojust and has strengthened formal channels for information exchange and follow-up. Partnerships with Europol and Eurojust have also progressed, notably through arrangements for the exchange of classified information and participation in operations such as Sentinel. As AMLA was set up after the latest amendment, the OLAF Regulation does not contain references to the AMLA. AMLA has also begun preparing for formal cooperation with OLAF through the development of working arrangements, covering strategic and operational exchanges, technical interoperability, and liaison mechanisms. However, aligning operational practices through effective and secure channels for information exchange remains key to unlocking better collaboration.

Regarding the role of AFCOS, these are key partners established in the Member State whose role is pivotal in ensuring effective cooperation and exchange of information with OLAF in line with the amended OLAF Regulation. Nonetheless, the legislative framework is vague as to the mandate, role and structure of the AFCOS, leading to disparities, varying legal mandates

([207]) External study report, p. 12 and 145.

and resources which translate to uneven performance among the Member States. For instance, some AFCOS report a lack of resources, administrative burdens through OLAF's information requests and insufficient communication on the progress of investigations that they contributed to. Some AFCOS see room to involve themselves more intensely in the follow-up of recommendations. OLAF, on the other hand, encounters difficulties in access to bank account information and records of banking transactions as well as information in databases at Member State level, such as social security data. These challenges point to the need for improvement of the role of the AFCOS within the EU legal framework

Recommendations and Recovery / Follow-up of OLAF's investigation findings

OLAF's recommendations issued upon closure of investigations, as well as notifications during ongoing investigations to initiate precautionary measures, are the transmission channels for OLAF to generate tangible results for the protection of the Union's reputational and financial interests.

Overall, the 2020 amendments to the OLAF Regulation improved accountability by introducing time limits for reporting on the implementation of OLAF recommendations and clarified obligations for EU IBOAs to transmit information under Article 8.

In addition, since 2019, the Office has invested in a consequential manner in its capacity to adapt recommendations to the needs and workflows of the recipient services and to monitor their implementation, for instance by creating a dedicated Monitoring and Reporting Unit, by revising guidance for investigators and recipients and by seeking feedback from the recipient services. Recently, it has put in place a modernised IT tool for information exchange with Commission services. This investment in optimising recommendations and monitoring their implementation is reflected in a financial impact that, in the years 2023 and 2024 alone, exceeded OLAF's administrative budget more than tenfold. This measure of effectiveness and efficiency has been achieved despite the non-binding nature of the Office's recommendations.

Implementation rates of 82% for administrative recommendations and 68% for disciplinary recommendations confirm the effectiveness of OLAF's investigations and their follow-up. An indictment rate of 39% for OLAF's judicial recommendations is less satisfactory and testifies to the differences in purpose and toolkit of OLAF's administrative investigations on the one hand and criminal prosecutions on the other – it reaffirms, however, the logic behind the EU's antifraud architecture now including the EPPO.

While it is true that implementation gaps between amounts recommended for recovery and amounts actually recovered remain, in line with the predominant opinion among stakeholders, enforcement powers for OLAF regarding its recommendations would hardly fit into a legal system that entrusts financial management and accountability to Authorising Officers.

The discrepancy between the recommendations and their follow-up could benefit from reinforced reporting obligations on the implementation, and especially in case of non-implementation, of recommendations.

Supervisory Committee

Recent amendments to the OLAF Regulation have further reinforced the Supervisory Committee's oversight role by expanding its access to information, including reports and recommendations relating to closed or dismissed cases. In particular, the granting of direct access to OLAF's case management system for files older than twelve months is widely regarded as a key step enabling more autonomous and risk-based scrutiny. In addition, the Commission's obligation to consult the Supervisory Committee on matters concerning the staff of its secretariat further strengthens the Committee's independence.

5.2. Lessons learned

Investigative framework

While Article 7(3a) of the OLAF Regulation has overall improved the assistance received from Member States to follow the money trail by OLAF, there is a divergence in the interpretation of this provision in a few Member States. This leads to fragmentation within the EU and hampers the uniform protection of the EU´s financial interests across the Union.

OLAF's power to inspect privately owned devices, introduced with the last amendments to the Regulation, have been implemented unevenly across Member States and EU IBOAS for several reasons. The evaluation pointed to a need for further improvements. Action might be necessary to enhance the situation, while having due account to data protection requirements and protection of privacy.

There is currently no mechanism to enforce the obligation to cooperate with OLAF through sanctions or penalties. This can undermine the ability to carry out investigations efficiently and consistently. Further action may consequently be considered.

Internal investigations without direct financial impact are sometimes considered by certain EU IBOAs not to fall within OLAF's competence. Although the case-law affirms OLAF's competence, a clarification in the Regulation is deemed necessary, as well as a clear delimitation of what internal decisions of IBOAS can cover.

Cooperation with the EPPO

The results of the evaluation show the positive results of the cooperation between OLAF and the EPPO when the two act in a coordinated manner, with OLAF maintaining autonomous investigative powers and while ensuring the non-compromising of the investigations. However, several operational points have been raised as being perfectible, such as the hit/no-hit system, communication between OLAF and the EPPO as well as the two-way flow of information, which ensure that the EU's financial interests are protected in the most robust way possible. The efficiency of the cooperation could be improved via better interoperability between OLAF and the EPPO's databases and an automated hit/no-hit search system, as well as harmonised data fields and common protocols for metadata exchange. While full direct access is currently legally challenging, gradual technical improvements such as mentioned above would arguably reduce duplication of effort and accelerate cooperation.

Cooperation with AFCOS

The evaluation points to the need for a more strategic and coherent approach to AFCOS, including clearer expectations as regards their core functions, their position within national administrative structures and their contribution to swift information exchange, their assistance in identification of competent national authorities and dealing with all management modes of EU funding (shared, direct or indirect management), coordination and follow-up.

Procedural guarantees and fundamental rights

While the evaluation demonstrated that the legal framework applicable to OLAF investigations overall ensures the respect of fundamental rights and procedural guarantees, it also showcased certain inconsistencies linked to procedural standards that should be addressed, in particular with regards to different standards of certain procedural guarantees in internal and external investigations or depending on the investigative activity performed.

Moreover, there should be further reflection on the possible increase of the standards of procedural guarantees for persons concerned by OLAF investigations in order to align them with the minimum EU standards applicable to criminal investigations and proceedings in view of enhancing the cooperation with the EPPO. A reflection on the rights granted to whistleblowers, informants and victims during OLAF's investigations seems also needed.

Whistleblower protection

There is a potential for clarification in the OLAF Regulation concerning the general and vague reference to the application of the Whistleblowing Directive (EU) 2019/1937 in the context of reporting fraud, misconducts and irregularities to OLAF. Such clarification would benefit the detection of fraud, corruption and irregularities.

Recommendations and recovery

Without transforming OLAF's recommendations into binding decisions, which would contradict the distribution of competences among OLAF and the EU IBOAs and Member States, strengthening the follow-up mechanism could benefit the financial interests of the EU.

Supervisory Committee

Suggestions to strengthen the Supervisory Committee even further concern making the Committee's access to OLAF's case management system explicit in the OLAF Regulation and inserting provisions on incompatibilities and conflicts of interest pertaining to the appointment process for membership within the Committee.

Moreover, it should be examined further how the delineation of responsibilities between the Supervisory Committee and the Controller of procedural guarantees, as well as their administrative support, work in practice and what improvements may be needed.

ANNEX I PROCEDURAL INFORMATION

1. Lead DG, Decide Planning/CWP references

The lead Commission service for this file is DG OLAF. The Decide reference for this initiative is PLAN/2024/802.

The initiative is included in the Commission work programme 2026, Annex II: Annual Plan on evaluations and fitness checks.

2. Organisation and timing

The following DGs were invited to the Interservice Group (ISG): SG, LS, AGRI, BUDG, EMPL, ENV, GROW, HOME, HR, JUST, REGIO, SANTE, TAXUD. The ISG met four times.

In parallel, an OLAF internal working group was established and consulted to provide knowledge of the investigative process as well as experience and expertise in conducting investigations

General chronology of the main events of the evaluation:

Time	Event
18/04/2024	1st ISG meeting
23/05/2024	2nd ISG meeting
27/05/2024	Publication of Call for Evidence
18/11/2024	Signature of the contract for the study to support the evaluation
26/11/2024	Kick-off meeting
06/01/2025	Draft Inception report
15/01/2025	Deadline for comments on the draft inception report by ISG
04/04/2025	Final inception report
25/04/2025	Progress report
16/05/2025	Progress report
06/06/2025	Progress report
27/06/2025	Progress report
22/07/2025	Signature of extension of contract
22/08/2025	Draft final report
08/09/2025	3rd ISG meeting
12/09/2025	Deadline for comments on the draft final report by ISG
30/01/2026	Final report
23/02/2026	4th ISG meeting
06/05/2026	Launch of the Interservice Consultation
22/05/2026	Closing of the Interservice Consultation

3. Evidence, sources and quality

The findings of this SWD are largely informed by an evaluation study conducted by an independent consultant, *i.e.* Spark Legal and Policy Consulting BV in consortium with ECORYS. This evaluation study took place under the framework contract HOME-2023-OP-0001 Lot 2 (Security) from November 2024 to November 2025 under the guidance of an ISG and an OLAF internal working group. The evidence base of this evaluation study consisted mainly of: analysing available documentation, desk research and consulting stakeholders through targeted interviews and surveys. However, it has to be noted that the Study is not the only important source of information used by OLAF for the preparation of the SWD, OLAF has analysed a variety of other important sources including available reports and opinions from other IBOAs (including the ECA special reports) and the OLAF Supervisory Committee.

ANNEX II METHODOLOGY AND ANALYTICAL MODEL USED

In this annex, a description of the methodological approach to the evaluation taken by the external contractor that supported this SWD is provided. It contains a summary of the main methodological elements and cross-references to the more detailed methodological annex of the external report supporting this SWD.

The Study Team's methodological approach was founded on four tasks, as outlined in the graphic below.

Figure 1: Overall methodological framework

1. Logic of intervention

The intervention logic outlines the needs that led to the adoption of the OLAF Regulation, the objectives thereof, the expected outputs, results, and impacts of the intervention, and how they are supposed to be achieved via the actions and activities of the intervention. In addition, it highlights the activities that OLAF and other stakeholders are expected to execute and the corresponding output that should arise from those activities, also considering external factors which might affect the intervention's results. The external contractor developed the intervention logic presented starting from the draft intervention logic developed during the proposal stage, in line with Better Regulation Tool #46, focused on the latest amendments to the OLAF Regulation. The intervention logic has been updated on the basis of the feedback received from OLAF during the Inception phase, as well as additional information collected throughout the Study.

2. Evaluation Framework

Task 1 – Inception phase and study design

Including the finalisation of the evaluation framework, intervention logic and evaluation matrix and the carrying out of preliminary desk research and scoping interviews with a view to assessing data availability, refining the consultation strategy and identifying the key parameters for the evaluation.

Task 2 – Data collection

Entailing the performance of desk research through relevant sources and the consultation of relevant stakeholders through targeted interviews and surveys, focusing on both quantitative and qualitative data.

Task 3 – Analysis

Entailing the processing, analysis and validation of the data collected during Task 2 for each evaluation question.

Task 4 – Synthesis phase and reporting

Ensuring that the answers to the evaluation questions are clearly linked to the evidence collected and drawing lessons learned, providing conclusions, and presenting suggestions for improving the current framework.

3. Evaluation challenges and limitations

This section describes the main challenges encountered and the associated limitations of the evaluation results and mitigation measures put in place. In doing so, it provides an overall assessment of the robustness of the methodology applied and the reliability of the available data.

- Regarding the inception phase, the external contractor pointed out that the impossibility to rely on non-publicly available data resulted in a major limitation for the analysis, especially concerning the more quantitative data that could inform the analysis of effectiveness and efficiency. For this reason, the Study Team implemented primary data collection methods. The longer-than-expected duration of the Inception phase, due to a long internal reviewing process within OLAF, required adjustments to the originally envisaged timeline of the Study, which is why OLAF and the Study Team agreed to extend the contract duration by 3 months.
- Due to the delays of the Inception phase, the roll-out of the stakeholder consultation activities was coinciding with the Easter break, which lead to slow engagement of stakeholders. Notwithstanding a slow start, the Study Team managed to consult a significant number of stakeholders through interviews and obtained a satisfactory response rate to the targeted surveys.
- Further challenges to be added

Overall, most of the challenges were overcome and/or mitigated against.

ANNEX III EVALUATION MATRIX AND DETAILS ON ANSWERS TO THE EVALUATION QUESTIONS

The evaluation matrix as well as the answers to the evaluation questions are presented in the table below. This table has been drafted exclusively by the contractors and is found in Annex V of the external evaluation study report.

Evaluation matrix

#	Evaluation questions and sub questions	Judgement criteria	Indicators	Data collection method
Effectiveness				
1	How successful has Regulation (EU, Euratom) No 883/2013 been in providing the necessary investigatory framework for ensuring OLAF's effectiveness:			
1.a	in external cases, including cases under special funding rules such as RRF and investigations in third countries and international organisations?	The extent to which the Regulation allows for the successful opening, conduct, and follow-up of investigations in external cases. The extent to which opened cases lead to successful investigations and the issuance of recommendations. The extent to which OLAF staff can access all necessary information and data in order to conduct investigations and receive the necessary support from national authorities	Number of preliminary analyses Number of external investigations in total, number of investigations under performance based funding, number of investigations in Member States, number of investigations in third countries, number of investigations in international organisations Number of recommendations issued for judicial, financial, disciplinary and administrative actions to be taken Number of cases that resulted in criminal proceedings Number of cases part of Europol's Operation Sentinel acting against organised crime exploiting RRF Proportion in different categories of stakeholders considering that the Regulation provides the necessary framework for OLAF to intervene effectively and in a timely	Desk research (administrative documents, strategic plan, management plan, annual activity reports) Interviews (OLAF staff members, relevant EU IBOAs, in particular Europol services in charge of Operation Sentinel, DG BUDG and the European Court of Auditors) Surveys (AFCOS, representatives of third countries and international organisations, EDPs, national judicial authorities)

			manner in the cases under special funding rules such as RRF Proportion of OLAF staff members considering that the Regulation provides the necessary framework to rely on the relevant national authorities' ability to assist them in external investigations Proportion in different categories of stakeholders considering that the Regulation provides the necessary framework to ensure OLAF's effectiveness in external cases	
1.b	in internal cases, including cases concerning Members of the European Parliament and of other EU institutions/bodies/offices/agencies (IBOAs)?	The extent to which the Regulation allows for the successful opening, conduct, and follow-up of investigations in internal cases. The extent to which opened cases lead to successful investigations and the issuance of recommendations.	Number of preliminary analyses Number of internal investigations in total, number of investigations concerning Members of the European Parliament, number of investigations concerning other EU IBOAs Number of recommendations issued for judicial, financial, disciplinary and administrative actions to be taken Number of cases that resulted in criminal proceedings Proportion in different categories of stakeholders considering that the Regulation provides the necessary framework to ensure OLAF's effectiveness in internal cases	Desk research (administrative documents, strategic plan, management plan, annual activity reports) Interviews (OLAF staff members, representatives of EU IBOAs, including the European parliament and the EPPO) Surveys (EDPs, national authorities)
1.c	To which extent has the adjusted framework for on-the-spot-checks and inspections, introduced by Regulation (EU, Euratom) 2020/2223, enabled OLAF to use these investigative tools more effectively?	The extent to which the restricted applicability of Member States' law to on-the-spot-checks and inspections allows for more efficient investigations	Number of on-the-spot-checks and inspections before and after the amendments to the Regulation Number of on-the-spot-checks and inspections conducted as part of support and complementary investigations Proportion in different categories of stakeholders considering that the adjusted framework for on-the-spot-checks and inspections enables OLAF to use these investigative tools more effectively, including in support and complementary investigations	Desk research (administrative documents, annual activity reports) Interviews (OLAF staff members and the EPPO) Surveys (AFCOS and national authorities, EDPs)

1.d	To which extent have the new investigative tools of access to bank account data as well as the clarification on access to privately owned devices, introduced into Regulation (EU, Euratom) No 883/2013 by Regulation (EU, Euratom) 2020/2223, increased the effectiveness of OLAF's investigations? To which extent has the framework setting out these new tools enabled OLAF to use them effectively?	The extent to which the access to bank account data and to privately owned devices allows for more efficient investigations The degree to which the Regulation is effectively implemented in practice and to which relevant competent national authorities provide OLAF with access to these new tools	Number of investigations that include the access to bank account data and to privately owned devices Number of support and complementary investigations that include the access to bank account data and to privately owned devices List of relevant national authorities notified by the Member States as competent for the purposes of points (a) and (b) of Article 3a. of the Regulation Proportion in different categories of stakeholders considering that the new investigative tools of access to bank account data and to privately owned devices increase the effectiveness of OLAF's investigations	Desk research (administrative documents, annual activity reports) Interviews (OLAF staff members, EPPO) Surveys (AFCOS and national authorities, EDPs)
1.e	To which extent does OLAF have effective access to databases held by EU IBOAs and by Member States?	Degree to which the Regulation is effectively implemented in practice and to which relevant national and EU IBOAs authorities provide OLAF with access to databases	List of EU databases to which OLAF has direct or indirect access Number of Member States sharing information on the identified databases and any potential data gaps regarding the information effectively accessible to OLAF staff members Proportion in different categories of stakeholders considering that OLAF have effective access to databases held by EU IBOAs and by Member States	Desk research (administrative documents, annual activity reports) Interviews (OLAF staff members, representatives of IBOAs, in particular the European commission) Surveys (AFCOS and national authorities)
1.f	To which extent does OLAF have effective access to other information held by EU IBOAs, notably when its investigation relates to Members of EU IBOAs?	Degree to which Article 6 of the Regulation is effectively implemented in practice and to which relevant EU IBOAs provide OLAF with access to other information	Number of cases where EU IBOAs have invoked confidentiality rules, data protection issues, or other justification for not allowing access to information Proportion in different categories of stakeholders considering that OLAF have effective access to other information held by EU IBOAs	Desk research (administrative documents, annual activity reports) Interviews (OLAF staff members, representatives of IBOAs) Surveys (representatives of IBOAs)
1.g	Could different types of access to digitalised data, e.g. for data stored in the cloud, increase the effectiveness of OLAF investigations? Would introducing additional access types be legally feasible? Since it is often uncertain where data is actually stored, should we at all	Degree to which existing modalities for OLAF's access to digitalised data have proven workable and effective with regard to different types of data storage and locations. Degree to which introducing	List of digital investigative tools currently employed by OLAF	Desk research (relevant legal provisions, administrative documents, annual activity reports)

	distinguish between different types of data storage and locations?	additional ways of accessing digitalised data would be feasible, preferable and effective.	Assessment of the existing legal framework regarding access to digital data (including Regulation (EU) 2018/1725)) Proportion in different categories of stakeholders considering that different types of access to digitalised data increase the effectiveness of OLAF investigations Proportion in different categories of stakeholders considering that it should not be distinguished between different types of data storage and locations	Interviews (OLAF staff members, representatives of IBOAs, academia) Surveys (AFCOS and national authorities, EDPs)
1.h	Which elements are missing from Regulation (EU, Euratom) No 883/2013 to strengthen OLAF's investigative framework to effectively conduct investigations, taking into account the administrative nature of OLAF's investigations? What are the issues that negatively impact investigation results and can solutions be envisaged?	Gaps that exist in the framework provided by the Regulation that prevent OLAF to conduct effective investigations and fulfil its objectives	Number of investigations that do not result in recommendations for judicial, financial, disciplinary and administrative actions to be taken, before and after the amendments to the Regulation Number of cases where EU IBOAs have invoked confidentiality rules, data protection issues, or other justification for not allowing access to information Stakeholders' views on potential elements that are missing from the Regulation to strengthen OLAF's investigative framework Stakeholders' views on potential issues that negatively impact investigation results and solutions that can be envisaged	Desk research (administrative documents, annual activity reports) Interviews (OLAF staff members, representatives of EU IBOAs) Surveys (AFCOS and national authorities, EDPs, third countries and international organisations)
2	How successful has Regulation (EU, Euratom) No 883/2013 been in ensuring effective cooperation between OLAF and the EPPO in protecting the financial interests of the EU?			
2.a	To what extent has the exchange of information between OLAF and the EPPO proven effective in either direction, in particular taking into account the mutual reporting of information? To what extent does Regulation (EU, Euratom) No 883/2013 ensure adequate detecting and reporting of possible criminal conduct affecting the EU's financial interests to the EPPO? To what extent does the OLAF	Degree to which information has been effectively exchanged between OLAF and the EPPO, avoiding overlaps and gaps in the mutual reporting of information. Timeliness of OLAF's reporting to the EPPO and vice versa. Speed	Number of instances of criminal conduct reported to the EPPO (EPPO Crime Reports) Number of clarifications requested from the EPPO in relation to the information reported by OLAF	Desk research (EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports, statistics submitted by the Member States pursuant to Article 18.2 PIF Directive)

	Regulation ensure that an adequate exchange of information between OLAF and the EPPO is in the interest of both?	of the exchange. Comprehensiveness and clarity of the information provided.	Number of cases reported to the EPPO, for which the EPPO did not open an investigation and for which OLAF exercised its competence Number of cases where the EPPO informed OLAF where follow-up actions of a non-criminal nature are appropriate - Request for a complementary investigation to allow for recommendations - Transmission of information from the EPPO to OLAF – for example dismissals/non-openings - to allow for OLAF to assess whether it opens its own investigations - Information from the EPPO to allow the Commission to take appropriate measures, (EPPO-Commission Agreement) Number of cases reported by the EPPO which do not affect the financial interests of the EU but in relation to which OLAF could exercise its competence Number of requests of prosecutorial assistance from OLAF to the EPPO Number of matches between data entered into the CMS by the EPPO and data held by OLAF, with the hit/no-hit system List of OLAF databases to which the EPPO has access (e.g., CIS, CSM, IET, ATIS) Proportion in different categories of stakeholders considering that the exchange of information between OLAF and the EPPO is effective	Interviews (OLAF staff members, representatives of the EPPO, DG JUST) Surveys (EDPs, national authorities)
2.b	To what extent has the instrument of complementary investigations been used and what are the results of those investigations? Are there obstacles to conducting complementary investigations that could be avoided or cleared?	Degree to which complementary investigations have been successfully used	Number of complementary investigations proposed by OLAF Number of complementary investigations accepted by the EPPO and actually conducted	Desk research (EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports) Interviews (OLAF staff members, representatives of EPPO)

			Number of complementary investigations leading to precautionary measures, or financial, disciplinary or administrative actions Number of questions over competences between OLAF and the EPPO Stakeholders' views on potential obstacles to conducting complementary investigations and solutions that can be envisaged	Surveys (EDPs, national authorities)
2.c	To what extent has the instrument of investigations in support of the EPPO, Article 12e(1)(c) of Regulation (EU, Euratom) No 883/2013, been used and what has been the value added of those investigations?	Degree to which OLAF's investigations in support of the EPPO permit more effective EPPO's investigations	Number of requests under Article 12e(1)(c) of Regulation (EU, Euratom) No 883/2013 by the EPPO to OLAF in the course of EPPO investigations Number of administrative investigations under Article 12e(1)(c) of Regulation (EU, Euratom) No 883/2013 conducted by OLAF Stakeholders' views on the use and added value of OLAF investigations in support of the EPPO	Desk research (EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports) Interviews (OLAF staff members, representatives of EPPO) Surveys (EDPs, national authorities)
2.d	To what extent has the instrument of support activities under Article 12e(1)(a),(b) of Regulation (EU, Euratom) No 883/2013 been used and what has been the value added of those activities? Is the legal framework clear and should this instrument be maintained?	Degree to which OLAF provided sufficient and effective support to the EPPO's investigations Whether the objectives, roles and activities in relation to these instruments are clearly defined	Number of requests under Article 12e(1)(a), (b) of Regulation (EU, Euratom) No 883/2013 by the EPPO to OLAF in the course of EPPO investigations Number and extent of information analyses (including forensic analyses), expertise and operational support, coordination of specific actions of the competent authorities conducted by OLAF Stakeholders' views on the use and added value of OLAF investigations activities in support of the EPPO under Article 12e(1)(a), (b) of Regulation (EU, Euratom) No 883/2013 Proportion in different categories of stakeholders considering that the legal framework is clear and this instrument should be maintained	Desk research (EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports) Interviews (OLAF staff members, representatives of EPPO) Surveys (EDPs, national authorities)

2.e	To what extent do the respective competences of OLAF and the EPPO, in their combination and taking into account the cooperation between the two bodies, ensure complete coverage in protecting the EU's financial interests?	Can any loopholes for wrongdoing to the detriment of the EU's financial interests be identified that either fall outside the competences of both OLAF and the EPPO or are not effectively dealt with by either OLAF or the EPPO?	Number of disputes of competence between OLAF and the EPPO Coherence check between the PIF Directive, the OLAF Regulation and the EPPO Regulation Mapping of infringements to the EU's financial interests that fall outside of the competence of OLAF and the EPPO Number of cases that do not lead to any judicial, financial, disciplinary and administrative actions Proportion in different categories of stakeholders that consider that the competences and cooperation of OLAF and the EPPO ensure complete coverage in protection the EU's financial interests	Desk research (relevant legal provisions, EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports) Interviews (OLAF staff members, representatives of EPPO) Surveys (EDPs, national authorities)
2.f	Is the rule of non-duplication necessary or could it be improved in its design or application for a better protection of the EU's financial interests?	Degree to which OLAF's competence is limited by the EPPO's competence, in particular in cases of criminal conduct reported to the EPPO	Number of instances criminal conduct reported to the EPPO (EPPO crime reports) Number of clarifications requested from the EPPO in relation to the information reported by OLAF Number of cases reported to the EPPO, for which the EPPO did not open an investigation and for which OLAF exercised its competence Number of disputes of competence between OLAF and the EPPO Proportion in different categories of stakeholders considering that the rule of non-duplication and its application affect OLAF's ability to exert its competence effectively	Desk research (relevant legal provisions, EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports) Interviews (OLAF staff members, representatives of EPPO) Surveys (EDPs, national authorities)
3	How successful has Regulation (EU, Euratom) No 883/2013 been in supporting an efficient cooperation between OLAF, Europol, Eurojust, the European Court of Auditors and Authorising Officers (i.e. EU institutions, bodies, offices and agencies in their capacity	Degree to the Regulation allows for effective cooperation between OLAF and other EU IBOAs	Indicators corresponding, mutatis mutandis, to those listed above regarding the cooperation with the EPPO Number of exchanges of operational and crime-related information between OLAF and Europol, (using "SIENA")	Desk research (relevant legal provisions, OLAF/EU IBOAs working arrangements/agreements, administrative documents, annual activity reports, annual activity reports from other EU IBOAs)

	as authorities responsible for EU revenue, expenditure and assets)?		Eurojust, (using simple email) the European Court of Auditors, and Authorising officers. Timeliness of responses Types of provisions in working arrangements, cooperation agreements (e.g. information exchange, exchange of good practices, mutual cooperation, data protection rules, etc.) Proportion in different categories of stakeholders considering that the cooperation between OLAF, Europol, Eurojust, Authorising officers, the European Court of Auditors and the EPPO is efficient	Interviews (OLAF staff members, representatives of EU IBOAs) Surveys (EDPs, national authorities)
4	How successful has Regulation (EU, Euratom) No 883/2013 been in providing the necessary framework for OLAF to effectively conduct fully independent investigations?	Degree to which OLAF is independent from other EU IBOAs Degree to which OLAF is independent from national authorities	Mapping of OLAF's reporting obligations towards other EU IBOAs and national authorities Proportion in different categories of stakeholders considering that certain OLAF's investigative activities rely on, to some extent, EU IBOAs' and national authorities' authorisation, or cannot be exercised in practice without such authorisations. Proportion in different categories of stakeholders considering that OLAF has the sufficient resources to conduct fully independent investigations Proportion in different categories of stakeholders considering that OLAF conduct fully independent investigations	Desk research (relevant legal provisions, OLAF/EU IBOAs working arrangements/agreements, administrative documents, annual activity reports, annual activity reports from other EU IBOAs) Interviews (OLAF staff members, representatives of EU IBOAs) Surveys (EDPs, national authorities)
5	How successful has Regulation (EU, Euratom) No 883/2013 been in providing the necessary framework for effective detection and deterrence and for preventing damage to the EU's financial interests or reputation through OLAF proposing administrative sanctions (notably in the framework of the Early Detection and Exclusion System under the Financial Regulation) or precautionary measures? How could OLAF's work be more	Degree to which OLAF's activities meet the Regulation's objectives in terms of detection and deterrence and for preventing damage to the EU's financial interests	Number of administrative sanctions proposed by OLAF before and after the amendments to the Regulation Number of administrative sanctions proposed in the framework of EDES) Number of precautionary measures proposed by OLAF before and after the amendments to the Regulation	Desk research (relevant legal provisions, OLAF/EU IBOAs working arrangements/agreements, administrative documents, annual activity reports, annual activity reports from other EU IBOAs)

	effective in case of breach of / resistance to its investigative powers?		Comparative analysis with the European Commission's powers to impose fines in other areas, such as under Regulation (EC) No 1/2003 and the preventive effect of such prerogatives Proportion in different categories of stakeholders considering that the Regulation provides the necessary framework for effective detection and deterrence and for preventing damage to the EU's financial interests or reputation Proportion in different categories of stakeholders considering that the effectiveness of OLAF's investigative powers could be protected or enforced better	Interviews (OLAF staff members, representatives of EU IBOAs) Surveys (EDPs, national authorities)
6	To which extent has Regulation (EU, Euratom) No 883/2013 been sufficient and successful in providing the necessary framework for facilitating, monitoring and effectively ensuring the successful financial, administrative, judicial and disciplinary follow-up of OLAF recommendations?	Results of financial, administrative, judicial and disciplinary follow-up. Reasons for any unsatisfactory results and the degree to which those reasons are linked to the design or implementation of Regulation (EU, Euratom) No 883/2013.	Number of OLAF recommendations issued Tools and procedures set in place to ensure effective and successful financial, administrative, judicial and disciplinary follow-up of OLAF recommendations Extent of follow-up actions conducted by the Member States Extent of follow-up actions conducted by the relevant EU IBOAs Proportion in different categories of stakeholders considering that OLAF has the sufficient resources to facilitate, monitor and ensure the successful follow-up of OLAF recommendations Proportion in different categories of stakeholders considering that the Regulation provides the necessary framework for facilitating, monitoring and effectively ensuring the successful financial, administrative, judicial and disciplinary follow-up of OLAF recommendations	Desk research (relevant legal provisions, OLAF/EU IBOAs working arrangements/agreements, administrative documents, annual activity reports, annual activity reports from other EU IBOAs) Interviews (OLAF staff members, representatives of EU IBOAs) Surveys (EDPs, national authorities)
*6.a	To which extent have the rules regarding the admissibility of OLAF investigative reports in judicial and criminal proceedings (Article 11(2) of the OLAF Regulation) been sufficient and	Degree to which the OLAF Regulation constitutes a sufficient legal basis to allow Member States' judicial	Number of OLAF recommendations issued for judicial follow-up action	Desk research (relevant legal provisions, OLAF/EU IBOAs working arrangements/agreements, administrative documents, annual

	effective in ensuring the successful judicial follow-up of OLAF recommendations?	authorities to use OLAF reports as evidence in trials	Number of OLAF recommendations issued for judicial follow-up action in Member States non-participating to the EPPO Number of judicial recommendations followed up, or dismissed Number of judicial follow-up recommendation dismissed for insufficient evidence Number of EPPO criminal proceedings relying on OLAF support activities Legal review of the Member States' rules regarding admissibility of evidence of administrative investigations Proportion in different categories of stakeholders considering that the rules regarding the admissibility of OLAF investigative reports in judicial and criminal proceedings are sufficient and effective in ensuring the successful judicial follow-up of OLAF recommendations	activity reports, annual activity reports from other EU IBOAs,. Interviews (OLAF staff members, representatives of EU IBOAs) Surveys (EDPs, national authorities)
7	How successful has Regulation (EU, Euratom) No 883/2013 been in providing the necessary framework for effective protection of individuals' or entities' rights and procedural guarantees?	Degree to which the individuals' or entities' rights and procedural safeguards (including the right to be heard) are protected	Mapping of the rights and procedural safeguards provided in the context of investigations and any amendments to the Regulation in this regard Number of complaints to the Controller of procedural guarantees Proportion of complaints upheld Proportion of stakeholders in different categories of stakeholders considering that the Regulation provides the necessary framework for effective protection of rights and procedural guarantees	Desk research (administrative documents, Annual activity reports, relevant legal provisions, court cases) Interviews (OLAF staff members, supervisory committee and controller, representatives of European lawyer/prosecution/victims associations, academia) Surveys (EDPs, national authorities)

7.a	Which role has the adjusted framework for on-the-spot-checks and inspections, introduced by Regulation (EU, Euratom) 2020/2223, played in that context?	Degree to which the individuals' or entities' rights and procedural safeguards are protected in the context of on-the-spot-checks	Mapping of the rights and procedural safeguards provided in the context of on-the-spot-checks Court cases dealing with actions concerning the respect of fundamental rights and procedural guarantees in OLAF investigations to be considered Number of complaints to the Controller of procedural guarantees and the European Ombudsman concerning complaints with regard to procedural guarantees Proportion of complaints upheld in different categories of stakeholders considering that the Regulation provides the necessary framework for effective protection of rights and procedural guarantees	Desk research (administrative documents, Annual activity reports, relevant legal provisions, court cases) Interviews (OLAF staff members, supervisory committee and controller, representatives of European lawyer/prosecution/victims associations, academia) Surveys (EDPs, national authorities)
7.b	Which role have the Controller of procedural guarantees and the related complaints mechanism, introduced by Regulation (EU, Euratom) 2020/2223, played in that context?	Degree to which the individuals' or entities rights and procedural guarantees are protected in the context of OLAF investigations	Mapping of the role and responsibilities of the Controller Number of complaints to the Controller of procedural guarantees Proportion of complaints upheld Proportion of stakeholders in different categories of stakeholders considering that the Regulation provides the necessary framework for effective protection of rights and procedural guarantees	Desk research (administrative documents, Annual activity reports, relevant legal provisions, court cases) Interviews (OLAF staff members, supervisory committee and controller, representatives of European lawyer/prosecution/victims associations, academia) Surveys (EDPs, national authorities)
7.c	To which extent does Regulation (EU, Euratom) No 883/2013 in conjunction with other Union provisions, notably in the Staff Regulations and in Directive (EU) 2019/1937, offer an effective framework for the protection of whistleblowers and to facilitate the inflow of confidential information on potential illegal activities falling within OLAF's competences	Degree to which the individuals' or entities rights and procedural safeguards are protected in the context of whistleblowers. Quantity and quality of incoming information from	Mapping of the rights and procedural safeguards provided to whistleblowers and informants, including in Directive (EU) 2019/1937 Number of complaints to the Controller of procedural guarantees Proportion of complaints upheld	Desk research (administrative documents, Annual activity reports, relevant legal provisions, court cases) Interviews (OLAF staff members, supervisory committee, the Controller of procedural guarantees and the European Ombudsman, representatives of European

		sources categorised as whistleblowers Perception of the effectiveness of the legal framework among stakeholders	Number of reports from sources categorised as whistleblowers Proportion of such reports out of all incoming information Proportion of reports that led to the opening of an investigation out of all reports from whistleblowers Proportion of reports that led to the conclusion of an investigation with recommendations for follow-up out of all reports from whistleblowers Proportion in different categories of stakeholders considering that the Regulation provides the necessary framework for effective protection of rights and procedural safeguards	lawyer/prosecution/victims associations, academia) Surveys (EDPs, national authorities)
7.d	Are there any aspects of procedural guarantees and safeguards that hamper the effectiveness of OLAF's investigations in an unnecessary manner, taking into account the importance of guaranteeing the respect of individuals' and entities' rights and the precedence that those should take over considerations of procedural efficiency?	Identify procedural guarantees and safeguards with a high potential of slowing investigations down. Analyse the protective purposes of those guarantees and safeguards and whether the adverse effects of such guarantees and safeguards on the progress of the investigation may exceptionally be considered out of proportion to the protective purposes,	Mapping of the rights and procedural guarantees provided in the context of whistleblowers, including in Directive (EU) 2019/1937 Proportion in different categories of stakeholders considering that there are some aspects of procedural guarantees and safeguards that hamper the effectiveness of OLAF's investigations in an unnecessary manner	Desk research (administrative documents, Annual activity reports, relevant legal provisions, court cases) Interviews (OLAF staff members, supervisory committee and controller, representatives of European lawyer/prosecution/victims associations, academia) Surveys (EDPs, national authorities)
8	To which extent have the adjustments to the legal framework of OLAF's Supervisory Committee made by amending Regulations (EU, Euratom) 2016/2030 and 2020/2223, been reflected in the Committee's results and impact?	Developments in the Committee's output, results and impact. Reasons for such developments and the degree to which these reasons are linked to the amendments to the Regulation.	Number and significance of opinions and recommendations addressed to the Director-General Number and significance of changes to the Office's organisation or working methods initiated by the Committee Number and significance of decisions taken by other antifraud actors, by the Budgetary Authority or by EU or	Desk research (administrative documents, Annual activity reports, including of the Supervisory Committee, relevant legal provisions, court cases) Interviews (OLAF staff members, supervisory committee and controller, European Commission, representatives

		Stakeholders' perception of the Committee's results and impact.	Member State legislators influenced by a position formulated by the Committee Proportion in different categories of stakeholders considering that the adjustments to OLAF's legal framework have been reflected in the Committee's results and impact	of European lawyer/prosecution/victims associations) Surveys (EDPs, national authorities)
Efficiency				
*9.a	To which extent have the adjustments to the legal framework of OLAF's Supervisory Committee made by amending Regulations (EU, Euratom) 2016/2030 and 2020/2223 added to the efficiency of the Supervisory Committee's work?	Efficiency gains in the Committee's work practices. Reasons for such developments and the degree to which these reasons are linked to the amendments to the Regulation. Stakeholders' perception of the Committee's efficiency.	• Supervisory Committee meetings frequency (Supervisory Committee Annual Reports) • Supervisory Committee recommendations implementation by OLAF (Supervisory Committee Annual Reports) • Proportion in different categories of stakeholders considering that the adjustments to OLAF's legal framework have increased the Supervisory Committee's efficiency.	• Desk Research (Regulations 2016/2030 and 2020/2223, Supervisory Committee Annual reports) • Interviews (Supervisory Committee members, OLAF staff members)
9.b	To which extent has the investigatory framework provided by Regulation (EU, Euratom) No 883/2013 been efficient in the longer term, weighing the input (OLAF's administrative budget including for human resources forming part of and those paid from outside the establishment plan) against the financial results of OLAF's investigations (recoveries and prevented damage for the EU's financial interests)?	Comparison of overall costs (budget, staff) versus financial benefits (recoveries, prevented losses).	Relevant Input Indicators: • Administrative budget (OLAF Annual Reports) • Staff count and breakdown (internal and external) (OLAF Annual Reports) • Budget appropriations and expenditures (OLAF Annual Activity Reports) Relevant Output Indicators: • Amounts recommended for financial recovery (OLAF Annual Reports) • Financial impact of irregularities detected (OLAF Annual Reports) • Recommendations issued (OLAF Annual Reports) • Average duration of investigations (OLAF Annual Reports) • Number of selections and their duration (OLAF Annual Reports) • Amount of damage prevented (OLAF Annual Activity Reports)	• Desk research (OLAF reports and financial data, budget documents, staffing reports) • Interviews (OLAF staff members, European Commission)

10	To which extent have the amendments to Regulation (EU, Euratom) No 883/2013 introduced by Regulation (EU, Euratom) 2020/2223 related to OLAF and the national authorities, in particular regarding antifraud coordination services (AFCOS), impacted OLAF´s resources as well as the resources of national authorities and led to efficient relationships between these parties?	Degree of efficiency of the collaboration between OLAF and national authorities, particularly AFCOS in terms of operational efficiency, information exchange, and collaborative investigations.	Indirect Quantitative Indicators (OLAF Annual Reports): • Member States' incoming information to OLAF. • Financial impact of irregularities (fraudulent vs. non-fraudulent). • Judicial outcomes or active cases by Member State. Quantitative AFCOS Survey Data: • Staffing and financial resources before/after 2020. • Volume of OLAF investigations assisted by AFCOS. Qualitative AFCOS Survey Data: • Perceived improvements or bottlenecks in cooperation. • Views on investigation efficiency post-2020.	• Desk research (OLAF reports and financial data, budget documents, staffing reports) • Interviews (OLAF staff members, European Commission) • Surveys (AFCOS and relevant national authorities)
11	To which extent has Regulation (EU, Euratom) No 883/2013 provided for a legal framework that is conducive to efficient cooperation between OLAF and the EPPO?			
11.a	How and to what extent has the implementation of this cooperation, in particular OLAF's support to the EPPO and the EPPO's investigative activities in areas that previously fell under OLAF's sole competence, impacted OLAF´s resources?	Extent to which OLAF's resources (e.g., budget, staff) have been affected by its support to the EPPO and the transition of investigative activities.	• Relevant Output Indicators: • Cases sent to the EPPO by main investigative area (OLAF Annual Reports) • Cases sent to the EPPO per Member State (OLAF Annual Reports) • Extent to which OLAF provides requested support to the EPPO or complements the EPPO's activity (OLAF Annual Activity Reports) • Average duration of requests for information from the EPPO (OLAF Annual Activity Reports) • Average duration of the preliminary evaluation before reporting to the EPPO (OLAF Annual Activity Report 2023)	• Desk research (OLAF's annual reports and the OLAF Annual Activity Reports to gather data on budget, staffing, and case transfers to EPPO) • Interviews (OLAF staff members, EPPO to gather qualitative insights on resource impact and collaboration efficiency)
11.b	In how far has the exchange of information between OLAF and the EPPO proven efficient in either direction, in particular taking into account the mutual reporting of information and the fact that such reporting is framed differently in the two Regulations (mandatory for OLAF, optional for the EPPO)	Degree to which the cooperation and exchange of information are clearly defined through clear roles and responsibilities codified and linked to standard operating measures	Types of operational documents defining the roles and responsibilities of OLAF staff regarding the cooperation with the EPPO and the mutual reporting of information Number of instances of criminal conduct reported to the EPPO (EPPO Crime Reports)	Desk research (EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports, statistics submitted by the Member States pursuant to Article 18.2 PIF Directive)

			Number of clarifications requested from the EPPO in relation to the information reported by OLAF Number of cases reported to the EPPO, for which the EPPO did not open an investigation and for which OLAF exercised its competence Number of cases where the EPPO informed OLAF where follow-up actions of a non-criminal nature are appropriate Number of cases reported by the EPPO which do not affect the financial interests of the EU but in relation to which OLAF could exercise its competence Number of matches between data entered into the CMS by EPPO and data held by OLAF, with the hit/no-hit system List of OLAF databases to which the EPPO has access (e.g., CIS, CSM, IET, ATIS) Proportion in different categories of stakeholders considering that the exchange of information between OLAF and the EPPO is efficient	Interviews (OLAF staff members, representatives of the EPPO) Surveys (EDPs, national authorities)
11.c	To what extent are there potential overlaps and/or redundancies between OLAF's and the EPPO's activities?	Number of cases and types of activities where OLAF's and the EPPO's work overlap	Number of cases where OLAF and the EPPO performed overlapping activities in parallel Proportion in different categories of stakeholders considering that there are potential overlaps and/or redundancies between OLAF's and the EPPO's activities	Desk research (EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports, statistics submitted by the Member States pursuant to Article 18.2 PIF Directive) Interviews (OLAF staff members, representatives of EPPO) Surveys (EDPs, national authorities)
12	What potential is there for rationalising reporting requirements stipulated in Regulation (EU, Euratom) No 883/2013, e.g. by lowering the frequency or scope of reporting or by increased use of electronic means?	Degree to which OLAF's reporting activities on the one hand, and other authorities' reporting obligations towards OLAF on the other hand, can be reduced in scope or	Number of reports produced by OLAF Types of operational documents defining the roles and responsibilities of OLAF staff regarding reporting obligations	Desk research (administrative documents, annual activity reports,) Interviews and surveys (OLAF staff members, IBOAs, AFCOS)

		frequency or by electronic means	Mapping of reporting obligations towards OLAF and the purposes of those obligations with proportionality check Current use of digital tools by OLAF staff for OLAF's reporting activities and for the collection of information from entities that report to OLAF (Irregularity Management System- IMS, Anti-Fraud Information System – AFIS). Proportion in different categories of stakeholders considering that there is potential for rationalising reporting requirements and stakeholders' views on potential solutions to do so	
*12.a	To what extent has OLAF sufficiently employed digital tools to move towards more efficient processes?	Degree to which OLAF has automated its processes	List of digital tools employed by OLAF Examples of digital transformation initiatives led by OLAF or EU institutions Degree of automated processes (e.g., proportion of fully or partially automated processes) Proportion in different categories of stakeholders considering that OLAF sufficiently employs digital tools to efficient processes	Desk research (administrative documents, Annual activity report) Interviews (OLAF staff members); Surveys (EDPs, national authorities)
Relevance				
13	To which extent have the overall provisions of Regulation (EU, Euratom) No 883/2013 addressed the original and developing needs of protecting the European Union's financial interests and its reputation of the EU IBOAs as a whole through preventing, detecting, correcting, and deterring from, irregular use of EU funds and, as far as members and staff of EU IBOAs are concerned, breaches of professional duties?	The match between t objectives of Regulation (EU, Euratom) No 883/2013 and the original needs/problems of protecting the financial interests and reputation of the EU at the time of adoption. The persisting match between t objectives of Regulation (EU, Euratom) No 883/2013 and the developing needs/problems of protecting	Identification of problems/needs when the Regulation was adopted /2016 amendment /2020 amendment/ / today (e.g. *Problems*: protection of the financial interest of the EU and defending the reputation of the EU; *Needs* to step up the fight against fraud, corruption and other illegal activities affecting the Union's financial interests and against serious wrongdoing by members or staff of EU IBOAs, prevent fraud and protect the EU's financial and reputational interests, support the design and execution of the EU's anti-fraud policy Stakeholder perceptions of the extent to which the objectives of Regulation (EU, Euratom) No 883/2013	Desk research (i.e. policy documents relating to the policy needs before/after adoption of Regulation (EU, Euratom) No 883/2013 and the 2016 and 2020 amendments; stakeholder consultations; IA for the establishment of the EPPO; EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports, statistics submitted by the Member States pursuant to Article 18.2 PIF Directive etc.) Targeted consultations with OLAF's external stakeholders (EU IBOAs – chiefly EPPO and Eurojust - national

		the financial interests and reputation of the EU.	correspond to the needs/problems within the EU (at the time of adoption/today)	competent authorities; third countries; expert groups etc.) Interviews with OLAF's internal stakeholders (OLAF.A and OLAF.B, Supervisory Committee)
13.a	To what extent are OLAF's investigative powers and tools still relevant for the performance of its mandate? Do these powers and tools need to be revised/extended?	Alignment between OLAF's existing investigative powers and tools and its current mandate and responsibilities.	Number of written authorisations produced per subject matter/purpose and per investigative powers deployed. Types of investigative powers employed by OLAF Types of investigative tools employed by OLAF Diversity and frequency of investigative powers used Diversity and frequency of investigative tools used Number of successfully handled cases Stakeholder perceptions of the extent to which OLAF's investigative powers and tools are still relevant to performing its mandate.	Desk research (administrative documents, annual activity report; statistics submitted by the Member States pursuant to Article 18.2 PIF Directive) Interviews with OLAF's internal stakeholders (OLAF staff members and Supervisory Committee) Survey (AFCOS)
13.b	How successful have the latest amendments of Regulation (EU, Euratom) No 883/2013 been in ensuring that OLAF´s cooperation with the EPPO is appropriate for better protecting the EU´s financial interests?	. Avoidance of gaps and redundancies in OLAF's and the EPPO's competences. Avoidance of obstacles or unnecessary complexities in the cooperation mechanisms. Clarity of competences and processes.	Number of cases with support activities and complementary investigations Amount and frequency of reports submitted by OLAF to the EPPO under the conditions of Article 12c of Regulation (EU, Euratom) No 883/2013 Amount and frequency of reports submitted by OLAF to the EPPO on any criminal conduct in respect of which the EPPO could exercise its competence in accordance with Chapter IV of Regulation (EU) 2017/1939. Number and frequency of the EPPO providing information to OLAF with a view to enabling the Office to consider	Desk research (EPPO/OLAF working arrangement, administrative documents, annual activity reports, EPPO annual activity reports, statistics submitted by the Member States pursuant to Article 18.2 PIF Directive) Interviews with OLAF external stakeholders (EPPO) Interviews with OLAF's internal stakeholders (OLAF staff members and Supervisory Committee

			appropriate administrative action in accordance with its mandate. Number of EPPO requests to OLAF in accordance with Article 101(3) of Regulation (EU) 2017/1939, (a) providing information; (b) facilitating coordination of specific actions of the competent national administrative authorities and bodies of the Union;(c) conducting administrative investigations. Number and nature of instances of OLAF informing the EPPO of complementary investigations, instances of objections and non-objections by the EPPO Nature of working arrangements with the EPPO receipt and verification of allegations to determine competence over investigations transfer of information between OLAF and the EPPO, time limits 3. Stakeholder perceptions to what extent OLAF's cooperation with the EPPO is appropriate for better protecting the EU's financial interests	Survey (EDPs, AFCOS)
13.c	How successful has Regulation (EU, Euratom) No 883/2013 been in ensuring that OLAF´s mandate and competences are sufficiently relevant to protecting the EU´s financial interests, taking into account also the (actual and potential) roles of the EPPO and other entities (Authorising Officers, DG BUDG, Eurojust, Europol) in this respect?	Does OLAF have powers, tools, expertise and/or networks of partners with a specific value for the protection of the EU's financial interests and professional integrity?	Number and nature of cases handled by OLAF The amount and frequency in which OLAF coordinates with other entities such as Authorising officers, DG BUDG, EPPO, Eurojust, Europol Number of cases where OLAF works together with other entities such as Authorising officers, DG BUDG, Europol and Eurojust Working arrangements with Europol Frequency, relevance and volume of information exchange (operational, strategic, technical)	Desk research (EPPO/OLAF working arrangements; Supervisory Committee arrangements; administrative documents; OLAF annual activity reports; statistics submitted by Member States pursuant to article 18.2 PIF Directive) Interviews with OLAF's external stakeholders (i.e. , Authorising officers, DG BUDG, EPPO, Eurojust, Europol) Interviews with OLAF's internal stakeholders (staff members)

			Working arrangements with Eurojust Frequency, relevance and volume of information exchange (operational, strategic technical Information transmitted to Eurojust on suspicion of fraud/corruption/illegal activity affecting the financial interest of the EU. Stakeholder perceptions to what extent OLAF's support and/or advice is sought after by other anti-fraud actors such as Authorising officers, DG BUDG, EPPO, Eurojust, Europol	Survey (AFCOS and EDPs).
13.d	How successful has Regulation (EU, Euratom) No 883/2013 been in ensuring that OLAF´s mandate and competences are sufficiently relevant concerning serious matters relating to the discharge of professional duties within the EU institutions, bodies, offices and agencies?	Does OLAF have powers, tools, expertise and/or networks of partners with a specific value for the protection of the EU's professional integrity?	The number of irregularities/fraud cases reported relating to the discharge of professional duties within the EU institutions, bodies, offices and agencies. Number, frequency and results of requests by EU IBOA to OLAF to conduct a preliminary evaluation of allegations reported to them Stakeholders' perceptions on how sufficiently relevant OLAF's mandate and competences are concerning serious matters relating to the discharge of professional duties within the EU institutions, bodies, offices and agencies.	Desk research (annual activity reports; administrative documents; Interviews with OLAF's internal stakeholders (staff members) Interviews with OLAF's external stakeholders (i.e. various EU IBOA) Survey (AFCOS, EDPs)
14	To which extent have OLAF investigations contributed to protecting the EU's financial interests and the reputation of the EU, notably through:			
14.a	recovery of amounts unduly spent (expenditure) or evaded (revenue);		1. The number of irregularities / fraud cases reported in the area of traditional own resources (TOR) and their financial	Desk research (administrative documents, annual activity report; statistics submitted by the Member States pursuant to Article 18.2 PIF

		Issuance and implementation of financial recommendations	impact as a percentage of the gross TOR collected and made available to the EU budget by Member States. Number of MS detection of irregularities Number of OLAF detection on irregularities Number of OLAF investigations of imports of goods subject to trade measures with suspected false origin declared to evade anti-dumping or countervailing duties 2. The number of fraudulent and non-fraudulent irregularities detected in the two main areas of shared management (European Structural and Investment Funds and Agriculture and Rural Development Funds) and their financial impact expressed as a percentage of total payments, by Member State. Number of MS detection of irregularities Number of OLAF detection on irregularities 3. Number of investigations of OLAF inviting competent EU or national authorities to recover amounts that were unduly spent or - in customs matters - not duly collected for the EU budget, as a result of fraud or irregularities are implemented. 4. The number of implemented financial recommendations of OLAF inviting competent EU or national authorities to recover amounts that were unduly spent, or - in customs matters - not duly collected for the EU budget as a result of fraud or irregularities In comparison with the number of cases of irregularities detected and reported by Member States. The amount per year recommended for recovery by OLAF inviting competent EU or national authorities to recover amounts that were unduly spent or - in customs matters - not duly collected for the EU budget as a result of fraud or irregularities.	Directive, publicly available data from the Irregularity Management System (IMS)) Interviews with OLAF's internal stakeholders (staff members) Interviews with OLAF's external stakeholders (i.e. various EU IBOAs) Survey (AFCOS and EDPs)

			Stakeholder perceptions: to what extent have OLAF investigations contributed to protecting the EU's financial interests and the reputation of the EU, notably through recovery of amounts unduly spent?	
14.b	amounts prevented from being unduly spent or evaded;	Issuance and implementation of financial recommendations. Initiation of precautionary measures	The amount per year recommended by OLAF to be prevented from being unduly spent or evaded. Number of notifications and requests pursuant to Article 7(6), (7) of Regulation (EC, Euratom) No 883/2013.Number of generic recommendations addressing systemic weaknesses uncovered in control systems or regulatory frameworks. Number of specific administrative recommendation calling for measures closely related to the case under investigation, notably: - proposing administrative sanctions, notably under the Early Detection and Exclusion System, or the activation of early detection of risks concerning individual entities; o additional fact-finding (additional audits and administrative verifications focused on specific beneficiaries or spending transactions)	Desk research (administrative documents, annual activity reports, EPPO annual activity reports, European Commission departments Annual Activity Reports) Interviews with OLAF's internal stakeholders (staff members, Supervisory Committee) Survey (AFCOS and EDPs)
14.c.1	administrative recommendations implemented?	OLAF investigations contribute to protecting the EU's financial interests and the reputation of the EU through the implementation of administrative recommendations	Percentage of OLAF investigations where sufficient grounds are found for suspecting a criminal offence Number of implemented administrative recommendations of OLAF aiming at administrative measures a. reinforce existing policies and control systems b. specific administrative action,	Desk research (administrative documents, annual activity reports, electronic reporting via the Irregularity Management System (IMS)) Interviews with OLAF's internal stakeholders (staff members, Supervisory Committee), Interviews with OLAF's external stakeholders (national authorities, third countries) Survey (AFCOS and EDPs)

			Number of recommendations excluding entities from future EU funding Number of recommendations prescribing administrative sanctions Number of recommendations prescribing the performance of an audit or an administrative check. Number of administrative recommendations addressing systemic weaknesses uncovered in control systems.	
14.c.2	Judicial and disciplinary recommendations implemented?	OLAF investigations contribute to protecting the EU's financial interests and the reputation of the EU through the implementation of judicial and disciplinary recommendations	Number of judicial recommendations of OLAF inviting a Member State's judicial authorities to consider initiating criminal proceedings that are implemented. As of 2021 focusing on the 5 EU MS that have not (yet) joined the EPPO Percentage and number of cases that were transmitted by OLAF to national judicial authorities, and on which a decision has already been taken, ended with an indictment/dismissal. Nature and type of reasons provided by Member States as to why judicial recommendations have not been followed (most importantly differences in interpretation of EU and national law or lack of conclusive evidence Number of implemented disciplinary recommendations of OLAF aiming to sanction wrongdoing by EU staff or Members of EU bodies. Number of disciplinary recommendations issued by OLAF made to the appointing authorities (EU IBOA) Percentage of OLAF's disciplinary recommendations resulting in decisions by EU IBOA Percentage of OLAF's disciplinary recommendations resulting in full or partial implementation.	Desk research (administrative documents, annual activity reports, electronic reporting via the Irregularity Management System (IMS)) Interviews with OLAF's internal stakeholders (staff members, Supervisory Committee), Interviews with OLAF's external stakeholders (national authorities, third countries) Survey (AFCOS and EDPs)

15	Are there any existing or emerging needs at the EU level that OLAF's current mandate and competences have not sufficiently addressed within the framework of the OLAF Regulation			
15.a	in the domain of protecting the EU's financial interests?	Emerging need: The protection of EU financial interests in the context of EU funds under indirect management and in the external relations area needs reinforcement Judgment criteria: The level of the protection of EU financial interests in the context of EU funds under indirect management and in the external relations area has risen and is sufficient. The investigatory tools currently available for OLAF remain relevant while the abolishment of the investigatory priorities had no adverse effects. Emerging need: Protection of EU financial interests in the context Recovery and Resilience Facility and EU funds under direct and shared management needs reinforcement Judgment criteria . The level of the protection of EU financial interests in the context of the Recovery and Resilience Facility is sufficient and the investigatory tools	OLAF direct enquiries and cooperation with partners (EU, EU MS and international on potential breaches in the indirect management and in the external relations area / Recovery and Resilience Facility and EU funds under direct and shared management is reinforced. OLAF detection of possible fraudulent circumvention of the EU funding rules relevant to indirect management and in the external relations area / Recovery and Resilience Facility and EU funds under direct and shared management is reinforced. OLAF cooperation in producing intelligence packages and facilitates the real-time exchange of operational information during investigations. Administrative arrangements in third countries and with international organisations in the context EU funds under indirect management and in the external relations area is reinforced Stakeholder perceptions of OLAF actions addressing the reinforcement of the protection of EU financial interests in relation EU funds under indirect management and in the external relations area/ Recovery and Resilience Facility and EU funds under direct and shared management is reinforced.	Desk research (annual activity reports, administrative reports, electronic reporting via the Irregularity Management System (IMS)) Interview with OLAF's internal stakeholders (staff members, Supervisory Committee) Interviews with OLAF's external stakeholders (EU IBOAs, national authorities) Survey (AFCOS, EDPs)

		currently available for OLAF remain relevant.		
15.b	Does OLAF’s mandate need to be clarified with regard to investigating potential breaches of professional duties in the different EU IBOAs, especially in cases without any direct impact on the EU’s financial interests? How can resistance from IBOAs be avoided? Could this be addressed by an amendment to Regulation (EU, Euratom) No 883/2013?	Risks of potential breaches of professional duties in the different EU IBOAs, especially in cases without any direct impact on the EU’s financial interests are better identified. Breaches of professional duties in the different EU IBOAs, especially in cases concerning the abuse of diplomatic privileges and undeclared external activities better identified and investigated as mentioned in the OLAF Annual Reports..	Risk assessments prepared by OLAF per EU policy field or sub area focusing on the potential incidents of: • falsification of declarations and documents in procurement, grants and administrative expenditure; • double funding; • conflict of interest, corruption, favouritism or collusion; • misuse of insider information; • plagiarism; • undue influence; • unreliable counterparts; • undue access to IT devices, systems, bank accounts and hacking.	Desk research (annual activity reports, administrative reports, statistics submitted by the Member States pursuant to Article 18.2 PIF Directive) Interviews with OLAF's internal stakeholders (staff members, Supervisory Committee) Interview with OLAF's external stakeholders (EU IBOAs) Survey (AFCOS, EDPs)
Coherence and EU added value				
16	Is Regulation (EU, Euratom) No 883/2013 internally coherent, i.e. are all the elements of the Regulation working well with one another?	Degree to which the Regulation ensures there are no overlaps or gaps, clarifies objectives, requirements, expected results, activities and forms a coherent system	Consistency check of OLAF’s mandate and its translation in terms of governance arrangements, organisation structure, operational processes and procedures Examples of synergies, economies of scale, mutually reinforcing effects Proportion in different categories of stakeholder considering that the Regulation forms a coherent system	Desk research (2017 Evaluation report, audit reports, think tanks papers, etc.) Interviews (OLAF staff members) Surveys (external stakeholders)
17	Is Regulation (EU, Euratom) No 883/2013 externally coherent, i.e. are all the elements and impacts of the Regulation working well with other instruments for the protection of o the EU’s financial interests, e.g. with Regulation (EU) 2017/1939,	Degree to which OLAF’s mandate supports rather than duplicates, and is coherent with, the role and tasks of the Commission and JHA agencies and bodies acting	Correspondence between the provisions of the Regulation with other instruments for the protection of the EU’s financial interests, including, in particular, sectoral legislation, i.e., instruments in other areas focused on preventing and detecting fraud in EU funding programmes	Desk research (operation data, annual activity report, annual activity reports from other relevant IBOAs, relevant legal provisions) Interviews (OLAF staff members, representatives from the relevant IBOAs

	Regulation (Euratom, EC) No 2185/96, Regulation (EU, Euratom) 2024/2509 and with sectoral legislation; o the professional integrity of members and staff of EU IBOAs?	for the protection of the EU's financial interests Degree to which the Regulation facilitates appropriate cooperation with such actors	Number of support and/or joint activities Proportion in different categories of stakeholder considering that OLAF's mandate is coherent with the role and tasks of other JHA agencies and bodies acting for the protection of the EU's financial interests	(i.e., EPPO, European Commission, academia) Surveys (EDPs, national stakeholders)
18	Should OLAF's investigative powers be more coherent with/similar to Commission powers in other areas, notably under Regulation (EC) No 1/2003?	Difference between the respective sets of powers. Added value and justification of adding powers missing in Regulation (EU, Euratom) No 883/2013 so far for OLAF's investigations.	Review of the Commission's powers in other areas (e.g., the power to interview and take statements) Coherence check of OLAF's mandate, existing investigative tools, resources and structure against the potential extension of OLAF's investigative powers Proportion in different categories of stakeholders considering that OLAF's investigative powers should be more coherent with/similar to Commission powers in other areas	Desk research (relevant legal provisions) Interviews (OLAF staff members, European Commission, academia) Surveys (EDPs, national stakeholders)
19	Are there gaps or overlaps in the current antifraud architecture that would best be addressed by revising Regulation (EU, Euratom) No 883/2013?	Degree to which OLAF's mandate overlaps with those of JHA agencies and authorities	Consistency check of OLAF's mandate with those of other JHA authorities, in particular, the EPPO (see indicators listed above regarding the cooperation between OLAF and the EPPO) Indicators listed above with regard to the exchange of information across relevant EU IBOAs, in view of the needs to improve information exchange between the ever-growing number of JHA authorities Proportion in different categories of stakeholders considering that there are gaps or overlaps in the current antifraud architecture	Desk research (operation data, annual activity report, annual activity reports from other relevant IBOAs, relevant legal provisions) Interviews (OLAF staff members, representatives from the relevant IBOAs (i.e., EPPO, European Commission, academia) Surveys (EDPs, national stakeholders)
20	Is the OLAF Regulation fit to accommodate potential additional tasks for OLAF, such as for example supporting the enforcement of EU law across the internal borders of the Member States, thus generating EU added value?	Degree to which the OLAF Regulation would be fit for additional tasks, such as supporting the enforcement of EU law across Member States' borders, to achieve more than what would be	Legal analysis of the relevant instruments and actors ensuring the enforcement of EU law Proportion in different categories of stakeholders considering that the OLAF Regulation would be fit to accommodate new tasks for OLAF, such as supporting the enforcement of EU law across the internal borders of the	Desk research (relevant legal provisions) Interviews (OLAF staff members, European Commission, other EU IBOAs, academia)

		achieved by Member States alone or other EU actors	Member States, and considering that this would generate EU added value.	
*21	Is Regulation (EU, Euratom) No 883/2013 externally coherent with other EU instruments with regard to the protection of procedural rights and safeguards, i.e., in particular the Charter of Fundamental Rights, and the protection of whistleblowers?	Degree to which the Regulation provides for sufficient procedural rights and safeguards in line with the Charter of Fundamental Rights Degree to which the Regulation provides for sufficient protection for whistleblowers in line with the Directive (EU) 2019/1937 on the protection of persons who report breaches of Union Law	Coherence check between the OLAF Regulation and the Charter of Fundamental Rights Coherence check between OLAF operation documents, and working arrangements with the EPPO and the Charter of Fundamental Rights Coherence check between the OLAF Regulation and the Directive (EI) 2019/1937 on the protection of persons who report breaches of Union Law Proportion in different categories of stakeholders considering that the Regulation is coherent with other EU instruments with regard to the protection of procedural rights and safeguards Proportion in different categories of stakeholders considering that the Regulation is coherent with other EU instruments with regard to the protection of procedural rights and safeguards	Desk research (administrative documents, Annual activity reports, relevant legal provisions, court cases) Interviews (OLAF staff members, representatives of European lawyer/prosecution/victims associations, academia)
*22	Would integrating EC Decision 2018/1962 and specific data protection provisions (such as retention rules, regime of information, right to restrict or omit information) into Regulation (EU, Euratom) No 883/2013 benefit OLAF?	Degree to which the integration of specific data protection provisions within Regulation (EU, Euratom) No 883/2013 would enhance a) the establishment of a clear and unified set of data protection rules applicable to OLAF, b) OLAF investigative capacities, effectiveness, and transparency.	Existence and implementation of formal data protection policies and procedures within OLAF Relevant court cases Proportion of stakeholders considering that Regulation (EU, Euratom) No 883/2013 should include specific provisions related to data protection	Desk research (relevant EU legislation, administrative documents, Annual activity report, , court cases) Interviews (OLAF staff members, including the DPO, representatives of EDPS, academia)
*23	How does Regulation (EU, Euratom) No 883/2013 address the future cooperation	Degree to which the Regulation may need to be amended to provide for the	Coherence check between the OLAF Regulation and Regulation (EU) 2024/1620	Desk research (relevant legal provisions, preparatory documents issued during the legislative procedure

	between OLAF and AMLA, in view of Regulation (EU) 2024/1620?	cooperation between OLAF and AMLA	Number of cases regarding anti-money laundering Stakeholders' views on the future cooperation between OLAF and AMLA and possible challenges	of Regulation (EU) 2024/1620, literature) Interviews (OLAF staff, representatives of the European Commission, academia)

Answers to the Evaluation Questions

The answers to the Evaluation Questions were directly taken from the conclusions on each section of the study

#	Evaluation Question	Reference to the study	Answer
Effectiveness			
1	How successful has Regulation (EU, Euratom) No 883/2013 been in providing the necessary investigatory framework for ensuring OLAF's effectiveness:		
1.a	in external cases, including cases under special funding rules such as RRF and investigations in third countries and international organisations?	4.1.1	What emerges is that the OLAF Regulation has been broadly successful in providing the necessary investigatory framework for external cases, including those under special funding rules such as the RRF and in third countries or international organisations. Its legal basis, strengthened by recent amendments, equips OLAF with wide-ranging powers to conduct investigations, collect evidence, and perform on-the-spot checks, even in complex contexts. This framework has enabled sustained operational effectiveness, as reflected in consistent investigative activity and significant recovery recommendations. However, practical effectiveness depends on factors beyond the Regulation itself. In performance-based schemes like the RRF, the absence of detailed control provisions and enforceable reporting duties complicates fraud detection and follow-up, while reliance on Member States for compliance checks creates assurance gaps. Similarly, external investigations in third countries and international organisations hinge on formal agreements and willingness to cooperate; uneven collaboration and political constraints can significantly reduce impact. Additional challenges include OLAF's partial reliance on national legislation for the practical application of certain powers, variations in operational capacity, and delays in securing data. Overall, the Regulation provides a robust and legally sound framework.
1.b	in internal cases, including cases concerning Members of the European Parliament and of other EU institutions/bodies/offices/agencies (IBOAs)?	4.1.1	The OLAF Regulation provides a clear legal basis for internal investigations, granting OLAF powers to access information, conduct on-the-spot checks, and issue recommendations within EU institutions, bodies, offices and agencies. These provisions, reinforced by the 2020 amendments, have improved evidentiary admissibility and clarified cooperation obligations, enabling OLAF to maintain oversight and address serious misconduct. However, effectiveness in practice is shaped by persistent ambiguities and fragmented implementation. While CJEU case law, notably the Dalli judgment, confirms OLAF's competence beyond PIF-related matters to include ethical breaches and harassment, Articles 1(4) and 4 of the OLAF Regulation appear to still leave room for differing interpretations, leading to disputes over mandate and reliance on the 1999 Decision. In addition, several IBOAs have yet to align internal rules with the Regulation, resulting in uneven cooperation, data access challenges, and procedural frictions—particularly in cases involving

			Members of IBOAs. These gaps, combined with the absence of specific provisions for victims and whistleblowers, limit OLAF's ability to address non-financial misconduct consistently. Overall, the Regulation offers a solid foundation.
1.c	To which extent has the adjusted framework for on-the-spot-checks and inspections, introduced by Regulation (EU, Euratom) 2020/2223, enabled OLAF to use these investigative tools more effectively?	4.1.1	The 2020 amendments have strengthened the framework for on-the-spot checks and inspections by improving legal certainty and clarifying procedures, which has facilitated day-to-day execution and enhanced cooperation with national authorities. Most AFCOS consider the revised provisions effective and supportive, reporting successful coordination with OLAF during inspections and noting that the clarified rules, such as exclusive application of Union law when operators consent, have reduced ambiguity. However, enforcement remains dependent on Member State assistance, in cases where economic operators obstruct inspections, or OLAF needs to seize evidence. Moreover, it appears that OLAF lacks a strong EU-level deterrent for non-cooperation: while the Financial Regulation allows for exclusion from award procedures and, in certain cases, financial penalties, in cases of non-cooperation, in practice, it appears that the consequences of a failure to cooperate with OLAF investigations rarely go beyond repayment of unduly received funds, even in proven fraud cases. This structural limitation, combined with the voluntary nature of interviews and the absence of direct coercive powers, constrains OLAF's independent capacity. Overall, the adjusted framework has improved clarity and operational support, but its success in practice still depends on robust national cooperation and stronger deterrence mechanisms at EU level.
1.d	To which extent have the new investigative tools of access to bank account data as well as the clarification on access to privately owned devices, introduced into Regulation (EU, Euratom) No 883/2013 by Regulation (EU, Euratom) 2020/2223, increased the effectiveness of OLAF's investigations? To which extent has the framework setting out these new tools enabled OLAF to use them effectively?	4.1.1	Regulation (EU, Euratom) 2020/2223 has provided OLAF with a clearer and more robust legal basis for accessing bank account data and inspecting privately owned devices used for professional purposes, which has increased the potential scope and depth of its investigations. Access to bank account information has been the most impactful enhancement, enabling OLAF to trace financial flows and detect irregularities through structured requests to Member States' centralised registers. This tool has already been used extensively, with approximately 30 requests per year in some units, and has delivered valuable evidence, despite challenges such as inconsistent data formats and procedural requirements like court orders in certain jurisdictions. By contrast, the clarification on privately owned devices has improved legal certainty but has not translated into widespread operational use. Its effectiveness remains constrained by reliance on voluntary cooperation, national legal limitations, and the absence of harmonised procedures across EU institutions, many of which have not implemented Article 4(2)(a) decisions. Both tools' success ultimately depends on Member States' administrative readiness and the coordination role of AFCOS, which varies significantly across countries. While the regulatory framework is sound and has prompted some national adaptations, uneven implementation and the lack of detailed performance metrics mean that the actual contribution of these tools to OLAF's investigative outcomes cannot yet be fully quantified.
1.e	To which extent does OLAF have effective access to databases held by EU IBOAs and by Member States?	4.1.1	OLAF's legal framework provides a solid basis for access to databases and information held by EU IBOAs and Member States, but its practical effectiveness remains uneven. While OLAF enjoys broad rights under the OLAF Regulation, operational realities often limit direct access, with cooperation largely dependent on institutional willingness, data protection considerations opposed by the different actors involved, and the sensitivity of cases—particularly those involving Members of EU IBOAs. Access to Member State data is similarly constrained: although AFCOS facilitate information exchange, direct access is rare and subject to varying national interpretations, procedural requirements, and privacy concerns. Consequently, OLAF's access is best characterised as legally robust but practically conditional.
1.f	To which extent does OLAF have effective access to other information held by EU IBOAs, notably when its investigation relates to Members of EU IBOAs?	4.1.1	*Answer together with EQ1.e.*

1.g	Could different types of access to digitalised data, e.g. for data stored in the cloud, increase the effectiveness of OLAF investigations? Would introducing additional access types be legally feasible? Since it is often uncertain where data is actually stored, should we at all distinguish between different types of data storage and locations?	4.1.1	Expanding OLAF's access to digitalised data, including cloud-stored information, could significantly enhance its investigative capacity, but such improvements face considerable legal and operational constraints. From a legal perspective, OLAF's administrative mandate does not currently allow far-reaching and intrusive investigation powers that would entail direct interaction with service providers, and introducing such powers would require comprehensive EU-level legislative reform, including clear authorisation procedures, proportionality checks, and safeguards for fundamental rights. Operationally, cloud infrastructures often fragment data across multiple jurisdictions, sometimes outside EU territory, which complicates enforcement and makes OLAF dependent on cooperation with national authorities and service providers. Technologically, distinctions between storage types or physical locations are becoming increasingly irrelevant due to distributed systems and data-shredding techniques.
1.h	Which elements are missing from Regulation (EU, Euratom) No 883/2013 to strengthen OLAF's investigative framework to effectively conduct investigations, taking into account the administrative nature of OLAF's investigations? What are the issues that negatively impact investigation results and can solutions be envisaged?	4.1.1	The OLAF regulation provides a sound legal basis for OLAF's administrative investigations, yet several limitations continue to affect their efficiency and impact. Stakeholders broadly agree that the framework is adequate for OLAF's mandate, but they identify areas where improvements could enhance effectiveness without altering its administrative nature. Concerns also persist regarding OLAF's cautious use of precautionary measures under Article 7(6). Inconsistent cooperation at both national and EU levels further undermines investigative outcomes. While some stakeholders consider major regulatory changes unnecessary, there is consensus that targeted adjustments and improved implementation could significantly reinforce OLAF's capacity to protect the Union's financial interests while respecting its administrative mandate and avoiding overlap with EPPO's criminal competences.
2	How successful has Regulation (EU, Euratom) No 883/2013 been in ensuring effective cooperation between OLAF and the EPPO in protecting the financial interests of the EU?		
2.a	To what extent has the exchange of information between OLAF and the EPPO proven effective in either direction, in particular taking into account the mutual reporting of information? To what extent does Regulation (EU, Euratom) No 883/2013 ensure adequate detecting and reporting of possible criminal conduct affecting the EU's financial interests to the EPPO? To what extent does the OLAF Regulation ensure that an adequate exchange of information between OLAF and the EPPO is in the interest of both?	4.1.1	The OLAF Regulation establishes a clear legal basis for mutual reporting and information exchange between OLAF and the EPPO, primarily through Articles 12c and 12g, and the 2021 Working Arrangement has provided structured modalities for practical cooperation. While these instruments have improved clarity, e.g., by requiring the use of tools such as the EPPO Crime Report templates and the EPPO box, their effectiveness in practice remains uneven. Reporting from OLAF to the EPPO is perceived, particularly by EPPO stakeholders, as underutilised, with the EPPO annual report for 2024 indicating that less than 1% of the crime reports processed by the EPPO during the year had originated from OLAF. Delays in transmitting information and internal assessments before referral, combined with resource constraints and institutional caution, appear undermine the principle of reporting "without undue delay" set out in Article 12c of the OLAF Regulation. Conversely, feedback from the EPPO to OLAF is often slow or incomplete, leaving OLAF without visibility on case progress and hindering timely administrative follow-up. The absence of binding deadlines for EPPO responses (for example to requests for further information by OLAF) and the self-imposed restraint that OLAF adopts while the communication of a decision of the EPPO on the opening of a case is pending risk exacerbating these gaps. Beyond case-specific reporting, strategic-level information exchange remains underdeveloped, with existing forums such as clearing house meetings and Article 16 interinstitutional exchanges seen as too formal and lacking actionable outputs. Overall, the legal framework emerges as broadly adequate, while there is still room for improving its effectiveness.
2.b	To what extent has the instrument of complementary investigations been used and what are the results of those investigations? Are there obstacles to conducting	4.1.1	The instrument of complementary investigations under Article 12f of the OLAF Regulation has been used regularly, despite still relatively scarcely, with OLAF initiating between 12 and 45 cases annually in recent years and achieving significant financial results, including over EUR 650 million recommended for recovery

	complementary investigations that could be avoided or cleared?		and/or to be prevented from being unduly spent. Complementary investigations allow OLAF to apply its administrative mandate to adopt precautionary measures and issue financial recommendations while the EPPO focuses on criminal proceedings, thus filling gaps in asset recovery and administrative follow-up. However, several obstacles limit their full potential. First, cooperation with EDPs varies widely, with 54% of EDPs reporting obstacles, often linked to unclear operational boundaries and differing interpretations of OLAF's role. Second, objections from the EPPO to opening complementary investigations are sometimes issued without detailed reasoning, creating delays and uncertainty. Third, structural and legal complexities – such as the limited probative value of OLAF's findings in national criminal proceedings and constitutional restrictions on parallel investigations in some Member States – reduce efficiency and may require evidence to be re-collected under national law. Fourth, coordination challenges arise, voiced by EDPs, from the absence of mechanisms for EDPs to formally direct OLAF's activities, leading to misunderstandings about control and scope. Finally, reporting practices from OLAF to the EPPO are considered as sometimes lacking transparency, making it difficult to assess the overall effectiveness of the instrument.
2.c	To what extent has the instrument of investigations in support of the EPPO, Article 12e(1)(c) of Regulation (EU, Euratom) No 883/2013, been used and what has been the value added of those investigations?		The instrument of support activities under Article 12e of the OLAF Regulation has been used only to a limited extent, with OLAF involved in 8 cases in 2021, 13 in 2022, and just 4 cases in both 2023 and 2024. Most support requests have concerned forensic and analytical assistance under Article 12e(1)(a), while coordination under Article 12e(1)(b) has rarely been used, and administrative investigations under Article 12e(1)(c) have been applied inconsistently. Where support was provided, its added value was clear: OLAF's expertise in financial analysis, procurement rules, and EU-specific procedures helped strengthen the EPPO investigations, particularly in complex customs and anti-dumping cases or where national authorities lacked technical capacity. However, the overall impact remains limited due to several obstacles. These include OLAF's preference for complementary investigations, which allow issuing recommendations and recovering funds; resource constraints that limit OLAF's ability to respond to urgent requests; and procedural complexity, with formal requests often delayed by bureaucracy. Divergent interpretations of OLAF's role also create friction, as some EDPs expect OLAF to act under prosecutorial control, while OLAF seeks to maintain independence. While the legal framework is broadly clear and should be maintained, its effectiveness depends on strong coordination, motivated requests, and operational flexibility to ensure that OLAF's support adds tangible value to EPPO-led investigations.
2.d	To what extent has the instrument of support activities under Article 12e(1)(a),(b) of Regulation (EU, Euratom) No 883/2013 been used and what has been the value added of those activities? Is the legal framework clear and should this instrument be maintained?		*Together with EQ2.c.*
2.e	To what extent do the respective competences of OLAF and the EPPO, in their combination and taking into account the cooperation between the two bodies, ensure complete coverage in protecting the EU's financial interests?	4.1.1	The combination of OLAF's administrative competences and the EPPO's criminal mandate provides a strong foundation for protecting the EU's financial interests, but practical implementation challenges prevent full coverage. The amended OLAF Regulation and the Working Arrangement signed between OLAF and the EPPO have clarified cooperation principles and improved coordination, which stakeholders generally view as positive. OLAF's ability to act swiftly for financial recovery and preventive measures complements the EPPO's prosecutorial role, creating a system that is theoretically comprehensive. However, overlaps and gaps persist in practice, particularly in complex cases where distinguishing between administrative irregularities and criminal offences is difficult, and where unclear responsibilities lead to inefficiencies. Issues such as inconsistent information exchange, dual reporting channels, and varying interpretations of roles among EDPs and OLAF staff further complicate cooperation. The EPPO's focus on criminal proceedings, combined with national rules on asset confiscation, limits financial recovery for the EU budget, highlighting

			the need for a more integrated approach and possibly regulatory adjustments to strengthen OLAF's role in asset recovery. Therefore, while the legal framework is broadly adequate, its effectiveness depends on consistent implementation and strong coordination mechanisms to ensure seamless protection of the Union's financial interests across administrative and criminal dimensions.
2.f	Is the rule of non-duplication necessary or could it be improved in its design or application for a better protection of the EU's financial interests?	4.1.1	The rule of non-duplication between OLAF and the EPPO is widely regarded as necessary to ensure legal certainty and avoid conflicting investigative actions, but its design and application present practical challenges that can limit the protection of the EU's financial interests. The principle, anchored in Articles 12d and 12g of the OLAF Regulation and Article 101 of the EPPO Regulation, provides clarity at the legal level, and the Hit/No-Hit system supports its implementation. However, operational issues such as manual processes, inconsistent data input, and differing interpretations of the notion of "same facts" create risks of overlap or premature discontinuation of OLAF investigations. A rigid application of the rule may also leave gaps, particularly where OLAF's broader administrative remit, encompassing aspects such as precautionary measures and financial recovery, may extends beyond the EPPO's criminal focus.
	Part of Question 2 without a specific sub-question on differences in the level of confidentiality between administrative and criminal investigations	4.1.1	Differences in confidentiality requirements between OLAF's administrative framework and the EPPO's criminal procedures create operational tensions, particularly in complementary investigations. OLAF's obligation under Article 11(7) to notify persons when an investigation closes without findings within 10 working days reflects its commitment to transparency and procedural safeguards, but this can conflict with the EPPO's need to preserve investigative secrecy until indictment. EDPs have expressed concerns that early notifications or information sharing with Commission services could prejudice criminal cases or be exploited by defence strategies. While OLAF applies confidentiality measures under Article 7(6), the misalignment of rules remains problematic. Preserving OLAF's mandate while ensuring confidentiality safeguards appears essential to avoid jeopardising both administrative and criminal objectives.
3	How successful has Regulation (EU, Euratom) No 883/2013 been in supporting an efficient cooperation between OLAF, Europol, Eurojust, the European Court of Auditors and Authorising Officers (i.e. EU institutions, bodies, offices and agencies in their capacity as authorities responsible for EU revenue, expenditure and assets)?	4.1.1	The OLAF Regulation provides a coherent legal basis for OLAF's cooperation with Europol, Eurojust, the ECA, and Authorising Officers, and has strengthened formal channels for information exchange and follow-up. The 2020 amendments improved accountability by introducing time limits for reporting on the implementation of OLAF recommendations and clarified obligations for EU IBOAs to transmit information under Article 8. Cooperation with the ECA is particularly effective, with audit findings regularly triggering OLAF investigations and joint training initiatives enhancing fraud detection. Partnerships with Europol and Eurojust have also progressed, notably through arrangements for classified information exchange and participation in operations such as Sentinel, although overlaps in mandates and fragmented institutional roles still create inefficiencies. OLAF's involvement in Joint Investigation Teams remains limited and lacks formalised access, while coordination with Europol and Eurojust depends heavily on working arrangements rather than explicit regulatory provisions. At the institutional level, cooperation with Authorising Officers is generally functional but can suffer from perceptions of isolation and insufficient early engagement. Overall, while the OLAF Regulation has succeeded in establishing a structured framework, its effectiveness is constrained by systemic fragmentation and operational gaps.
4	How successful has Regulation (EU, Euratom) No 883/2013 been in providing the necessary framework for OLAF to effectively conduct fully independent investigations?	4.1.1	The OLAF Regulation has largely succeeded in establishing a robust legal framework that guarantees OLAF's autonomy and procedural safeguards, enabling it to conduct investigations independently. Provisions such as Article 9 on impartiality, Article 15 on the Supervisory Committee's oversight, and Article 17 on the Director-General's independence have strengthened OLAF's institutional position and provided mechanisms to prevent external interference. Stakeholder feedback confirms that OLAF enjoys legal autonomy in deciding whether and how to pursue investigations, and recent amendments have further reinforced oversight and transparency. The Supervisory Committee plays an important role in monitoring the

			implementation of OLAF's investigative functions, particularly regarding procedural guarantees and the duration of investigations; however, its opinions remain advisory rather than legally binding. Despite this strong legal framework, practical challenges persist: reliance on cooperation from EU institutions and Member States, limitations in enforcing immediate access to premises of the EU IBOAs, and the absence of remedies against non-compliance by certain IBOAs can indirectly influence investigative decisions. Political sensitivities and perceived caution in cases involving high-level officials also raise questions about the practical scope of independence. Furthermore, structural factors, including personnel policies and interinstitutional arrangements, may create subtle constraints on OLAF's internal autonomy. Overall, while the Regulation provides a solid foundation for independence, its effectiveness depends on consistent implementation, institutional cooperation, and cultural commitment to impartiality. Independence should remain a means to protect the Union's financial interests, not an end in itself.
5	How successful has Regulation (EU, Euratom) No 883/2013 been in providing the necessary framework for effective detection and deterrence and for preventing damage to the EU's financial interests or reputation through OLAF proposing administrative sanctions (notably in the framework of the Early Detection and Exclusion System under the Financial Regulation) or precautionary measures? How could OLAF's work be more effective in case of breach of / resistance to its investigative powers?	4.1.1	The legal framework governing prevention, detection, and deterrence is generally assessed as effective, as demonstrated by the recommendation for prevention of approximately €43.5 million in undue expenditure in 2024. This outcome reflects the strong collaborative efforts of all entities within the anti-fraud architecture. Nevertheless, stakeholders have underlined notable areas for improvement, notably concerning operational preventive tools such as notification procedures. Furthermore, persistent shortcomings by Member States under the IMS framework have been identified as limiting OLAF's capacity to ensure comprehensive prevention, detection, and deterrence. With respect to deterrence, stakeholders emphasized that its effectiveness hinges on the implementation of corrective measures.
6	To which extent has Regulation (EU, Euratom) No 883/2013 been sufficient and successful in providing the necessary framework for facilitating, monitoring and effectively ensuring the successful financial, administrative, judicial and disciplinary follow-up of OLAF recommendations?	4.1.1	*Together with EQ5* Stakeholders generally consider the OLAF Regulation effective in monitoring and ensuring follow-up on recommendations, with OLAF actively assessing compliance and engaging recipients. Nonetheless, shortcomings remain. Corrective measures recently introduced by OLAF to address shortcomings include annual reports to the Commission's Corporate Management Board, the creation of a monitoring and reporting unit within OLAF, as well as the deployment of a new monitoring tool. Positive aspects that emerge from the analysis also include strong cooperation within the anti-fraud framework and OLAF's clarified competencies to monitor the implementation of recommendations, e.g., by requesting reports from EU IBOAs and Member State authorities within set deadlines. However, gaps persist due to the non-binding nature of recommendations, the limited enforcement powers of OLAF, and inconsistent follow-up by EU IBOAs and Member States. These issues concerning the follow-up and implementation of OLAF's recommendations are more pronounced in third-country contexts. For financial recommendations, OLAF has the authority to propose recoveries but lacks the power to oversee or influence their implementation. Allowing OLAF greater oversight and a stronger consultation role during the recovery process would likely improve effectiveness. While the quality of financial recommendations has improved significantly, there remain substantial discrepancies between the amounts recommended for recovery and the amounts ultimately recovered. Disciplinary recommendations benefit from strong cooperation with EU IBOAs, and a considerable proportion have been successfully implemented. In contrast, judicial recommendations continue to face challenges, primarily because OLAF's findings often are found as not meeting national evidentiary standards. The low implementation rate, however, appears to be largely attributable to differences in the burden of proof between administrative and criminal proceedings and the discretionary assessment of evidence by national judicial authorities, rather than shortcomings in OLAF's investigations themselves.

6.a	To which extent have the rules regarding the admissibility of OLAF investigative reports in judicial and criminal proceedings (Article 11(2) of the OLAF Regulation) been sufficient and effective in ensuring the successful judicial follow-up of OLAF recommendations?	4.1.1	*Together with EQ5 and 6*
7	How successful has Regulation (EU, Euratom) No 883/2013 been in providing the necessary framework for effective protection of individuals' or entities' rights and procedural guarantees?		*See below EQ7.a-d*
7.a	Which role has the adjusted framework for on-the-spot-checks and inspections, introduced by Regulation (EU, Euratom) 2020/2223, played in that context?	4.1.1	Stakeholders agree that the Regulation provides an effective protection of fundamental rights and procedural guarantees, acknowledging improvements such as the clarification of the definition and role of the 'person concerned' and the 2020 amendments introducing the Controller of procedural guarantees and the possibility to file complaints before it. However, notwithstanding the mentioned improvements, some gaps remain. While some of these gaps appear to relate to the practical application of the procedural safeguards which are laid down in the OLAF Regulation (e.g., it was mentioned that individuals and entities involved in OLAF investigations could be better informed about their rights, including the privilege against self-incrimination), other concerns relate to the OLAF Regulation itself. These, especially voiced by EDPs or other EU IBOAs, include the lack of judicial oversight for intrusive measures, such as on-the-spot checks, as well as a lack of safeguards for accessing electronic communications, as current practices risk effectively denying defence rights. Further to the above, other notable aspects noted by some Stakeholders concern the limited judicial remedies available against OLAF's reports and recommendations. The possibility to apply for annulment of such acts before the CJEU is limited, as they are considered preliminary measures not directly affecting the legal position of the individuals concerned; thus, concerned individuals shall challenge the relevant follow-up decisions only, before the competent courts or authorities. Complaints addressed to the Ombudsman confirm the issue of perceived limited avenues for redress as an aspect potentially undermining the overall effectiveness of OLAF's framework in protecting fundamental rights and procedural safeguards. Moreover, While the Controller of procedural guarantees' establishment is widely welcomed, issues persist regarding exclusion of witnesses and whistleblowers from the complaints mechanism under Article 9b, and the strict one-month deadline for lodging complaints, especially as OLAF is not obliged to promptly inform individuals of investigation closure, often leaving affected persons without meaningful remedies.
7.b	Which role have the Controller of procedural guarantees and the related complaints mechanism, introduced by Regulation (EU, Euratom) 2020/2223, played in that context?	4.1.1	*Together with EQ7.a.*
7.c	To which extent does Regulation (EU, Euratom) No 883/2013 in conjunction with other Union provisions, notably in the Staff Regulations and in Directive (EU) 2019/1937, offer an effective framework for the protection of whistle-blowers and to facilitate the inflow of confidential information on potential illegal activities falling within OLAF's competences	4.1.1	The framework governing the protection of whistleblowers is primarily provided by the Whistle-blowing Directive (for external whistleblowers) and the Staff Regulations (for internal whistleblowers). While the OLAF Regulation includes specific references to the application of the Whistleblowing Directive to the reporting of fraud, corruption and any other illegal activity affecting the financial interests of the Union and the protection of persons reporting such breaches, which is regarded as a positive development, the OLAF Regulation is overall found to not be sufficiently explicit on the issue of the protection of whistleblowers. While it is true that the primary responsibility for the protection of whistleblowers lies with the relevant

			employers or appointing authorities, it should also be noted that OLAF plays a role as a possible recipient of reports from internal whistleblowers and would have the competence to investigate cases of retaliation against internal whistleblowers as a consequence of their report. Concerning external whistleblowers reporting cases of fraud or illegal activity affecting the financial interests.
7.d	Are there any aspects of procedural guarantees and safeguards that hamper the effectiveness of OLAF's investigations in an unnecessary manner, taking into account the importance of guaranteeing the respect of individuals' and entities' rights and the precedence that those should take over considerations of procedural efficiency?	4.1.1	Most interviewees consider the protection of individual rights and procedural guarantees to be adequate and well-balanced, though some OLAF stakeholders noted that certain safeguards may unnecessarily delay investigations. Most of the raised concerns regarded data protection considerations, which may render more challenging in practice the prompt securing of evidence, particularly digital one. Other stakeholders also pointed at the administrative nature of OLAF's investigation, which does not always require the application of the same procedural safeguards typical of criminal proceedings. This can have negative consequences, especially where OLAF investigations generate evidence that may lead to, or influence, criminal proceedings.
8	To which extent have the adjustments to the legal framework of OLAF's Supervisory Committee made by amending Regulations (EU, Euratom) 2016/2030 and 2020/2223, been reflected in the Committee's results and impact?	4.1.1	The adjustments to the legal framework governing OLAF's Supervisory Committee have strengthened its effectiveness, particularly through the extended access to OLAF's case management system, which enables more efficient monitoring of OLAF's activities. However, the limited availability of data and persistent understaffing issues make it difficult to draw definitive conclusions. The Supervisory Committee also identified the lack of precise requirements concerning independence and conflicts of interest.
Efficiency			
9.a	To which extent have the adjustments to the legal framework of OLAF's Supervisory Committee made by amending Regulations (EU, Euratom) 2016/2030 and 2020/2223 added to the efficiency of the Supervisory Committee's work?	4.1.2	The adjustments introduced by Regulations 2016/2030 and 2020/2223 have had mixed effects on the efficiency of the Supervisory Committee's work. The 2016 reform strengthened the formal independence of the Secretariat, but operationally the recurrent understaffing reduced the Secretariat's capacity to support the Committee. These difficulties were not systematically attributable to the legal amendment itself, but they limited the efficiency gains the reform was meant to produce. By contrast, the 2020 reform delivered a direct and substantial improvement in the Committee's monitoring efficiency by resolving long-standing barriers to accessing case-related information. The legal clarification on access rights, followed by new working arrangements and partial direct access to the case-management system, enabled the Committee to perform its supervisory tasks with greater efficiency and fewer procedural obstacles. At the same time, the 2020 reform introduced new responsibilities linked to the Controller for procedural guarantees, which expanded the Secretariat's workload leading to staffing constraints as reported in the sourced documents. Overall, the reforms enhanced the Committee's monitoring capacity but, due to resource constraints and the accumulation of new obligations, generated efficiency gains in some areas while creating new pressures in others.
9.b	To which extent has the investigatory framework provided by Regulation (EU, Euratom) No 883/2013 been efficient in the longer term, weighing the input (OLAF's administrative budget including for human resources forming part of and those paid from outside the establishment plan) against the financial results of OLAF's investigations (recoveries and prevented damage for the EU's financial interests)?	4.1.2	Over the longer term, the investigatory framework established by Regulation 883/2013 has operated with growing efficiency, as shown by the relationship between OLAF's modest increase of resources and the significant rise in its financial outputs. Despite OLAF's budget and human-resource capacity have remained under pressure, with growth constrained and the need of savings measures, the framework appears to have enabled improvements in operational performance. OLAF has progressively generated higher financial returns, with recommended recoveries and prevention amounts showing positive trends, with the indicator of financial impact exceeding the organisation's operating costs. However, in some cases, these gains reflect the conclusion of high-value cases and disentangling a more general improvement in investigative productivity cannot be assessed without a more detailed analysis of individual cases. The analysis of publicly available indicators points towards an improvement of the process's efficiency: for example, case selection times remain below target, the backlog of long-running investigations has been reduced, and annual closures

			have exceeded openings since 2022. However, alongside these positive developments, some challenges remain, particularly in staffing constraints and increasing labour costs which will continue to add pressure on other lines of OLAF's budget
10	To which extent have the amendments to Regulation (EU, Euratom) No 883/2013 introduced by Regulation (EU, Euratom) 2020/2223 related to OLAF and the national authorities, in particular regarding antifraud coordination services (AFCOS), impacted OLAF´s resources as well as the resources of national authorities and led to efficient relationships between these parties?	4.1.2	The 2020 amendments to Regulation 883/2013, in particular those concerning the AFCOS, did not have a significant and univocal impact on the resources of OLAF and national authorities and have not demonstrably produced systematically more efficient relationships between them. On the resource side, the study does not identify evidence of amendments triggering a general increase in financial or human resources needs for OLAF or for most AFCOS. While in a few Member States the amendments supported useful national reforms that clarified and strengthened the formal status and powers of AFCOS, these appear as country-specific adjustments rather than a uniform, regulation-driven efficiency improvement. Quantitative indicators do not reveal a clear EU-wide improvement attributable to the amendments: the rates of cases closed with recommendations and the share of pending judicial actions display heterogeneous and often modest changes across Member States and, at aggregate level, there is no robust evidence of accelerated judicial follow-up which would indicate an implicit improved efficiency of the underlying processes involving OLAF and the national authorities.
11	To which extent has Regulation (EU, Euratom) No 883/2013 provided for a legal framework that is conducive to efficient cooperation between OLAF and the EPPO?		Regarding the efficiency of the cooperation between OLAF and the EPPO, Regulation 883/2013 as amended has provided a conceptually clear and largely coherent legal framework, but its practical implementation appears to have not yet yielded fully efficient cooperation, while increasing pressure on OLAF's resources. The regulatory architecture clearly separates criminal and administrative mandates, although drawing such distinction in practice appears to be challenging, especially in the early stages of investigations, thus leading to possible cases of overlapping investigations. The regulatory framework also provides for avenues for cooperation, in that it enables support and complementary investigations, information exchange and non-duplication mechanisms (such as the reciprocal access to the case management systems). This, in practice has allowed OLAF to open and conclude a substantial number of complementary investigations with sizeable financial impact in relatively short timeframes. Certain operational tools, such as the standardised crime-report templates and the EPPO Box, function efficiently and the mutual reporting obligations, despite being framed differently in the two Regulations (mandatory for OLAF and optional for the EPPO), have not resulted in a structural imbalance in information flows. At the same time, the practical application of the cooperation mechanisms laid down in the OLAF and EPPO Regulations leaves room for increased efficiency. Among the different examples, the Hit/No-Hit mechanism still relies, to a big extent, on manual actions performed by OLAF and EPPO staff, which leads to inefficiencies and higher risks of false positives and negatives. The signing of a working arrangement between OLAF and the EPPO clarifies several aspects of the practical cooperation between them, but the exchange of information is still reported as often not timely. On resources, the creation of the EPPO and the related cooperative setup has put a strain on OLAF's human resources capacity also due to the transfer of part of its staff and the additional coordination requirements with the EPPO.
11.a	How and to what extent has the implementation of this cooperation, in particular OLAF's support to the EPPO and the EPPO's investigative activities in areas that previously fell under OLAF's sole competence, impacted OLAF´s resources?		*Together with EQ11.*
11.b	In how far has the exchange of information between OLAF and the EPPO proven efficient in either direction, in		*Together with EQ11.*

	particular taking into account the mutual reporting of information and the fact that such reporting is framed differently in the two Regulations (mandatory for OLAF, optional for the EPPO)?		
11.c	To what extent are there potential overlaps and/or redundancies between OLAF's and the EPPO's activities?		*Together with EQ11.*
12	What potential is there for rationalising reporting requirements stipulated in Regulation (EU, Euratom) No 883/2013, e.g. by lowering the frequency or scope of reporting or by increased use of electronic means?		There appears to be a widespread perception across different categories of stakeholders that the reporting requirements stemming from the OLAF Regulation could be further rationalised. However, consensus was more difficult to identify as to the specific aspects that would benefit from further rationalisation. Some stakeholders pointed at the need to make better use of the high amount of information that is available to OLAF, whereas information on the spending of EU funds is currently siloed across different services. A stronger consensus emerged from stakeholders in relation to the potential for further deployment of digital tools as a means to increase efficiency (including in relation to the reporting and exchange of information). While OLAF has achieved a good level of digitalisation, which provides for enhanced efficiency of operational processes and reporting requirements, a need for stronger centralisation of the digital systems employed by OLAF and the other actors of the EU anti-fraud architecture remains. Moreover, it also appears that specific areas of investigation are characterised by lower-quality and more fragmented data, which hampers the possibility to achieve greater efficiency through digitalisation.
12.a	To what extent has OLAF sufficiently employed digital tools to move towards more efficient processes?		*Together with EQ12.*
Relevance			
13	To which extent have the overall provisions of Regulation (EU, Euratom) No 883/2013 addressed the original and developing needs of protecting the European Union's financial interests and its reputation of the EU IBOAs as a whole through preventing, detecting, correcting, and deterring from, irregular use of EU funds and, as far as members and staff of EU IBOAs are concerned, breaches of professional duties?		*See below 13.a-d*
13.a	To what extent are OLAF's investigative powers and tools still relevant for the performance of its mandate? Do these powers and tools need to be revised/extended?	4.2.1	The powers and tools of OLAF largely remain relevant in addressing the original needs of protecting the European Union's financial interests and the reputation of the EU IBOAs. Stakeholder feedback revealed that the currently available investigative powers and tools made available to OLAF are regulated with sufficient flexibility, allowing OLAF to respond to current needs, at the same time still leaving room for further improvement.
13.b	How successful have the latest amendments of Regulation (EU, Euratom) No 883/2013 been in ensuring that OLAF´s cooperation with the EPPO is appropriate for better protecting the EU´s financial interests?	4.2.1	The provisions introduced by the 2020 amendment of the OLAF Regulation mostly addressed the overall need to establish a dedicated framework for OLAF and the EPPO to cooperate, taking into account their respective and complementary mandates. As the EPPO gradually became operational, the nuances in the various aspects of OLAF and EPPO cooperation are now realised. Cooperation between them is mainly considered adequate by the relevant stakeholders, most of whom note that operational issues persist, requiring further refinement of working relationships.

13.c	How successful has Regulation (EU, Euratom) No 883/2013 been in ensuring that OLAF´s mandate and competences are sufficiently relevant to protecting the EU´s financial interests, taking into account also the (actual and potential) roles of the EPPO and other entities (Authorising Officers, DG BUDG, Eurojust, Europol) in this respect?	4.2.1	The overall perception of stakeholders regarding OLAF and EU IBOA cooperation is positive, confirming the ongoing relevance of the 2020 amendments in adapting OLAF's investigative powers and tools to the recalibrated EU anti-fraud institutional framework. In this context, general observations merit highlighting. One relates to the scope of manoeuvre in carrying out OLAF's mandate, which was mentioned to be, from time to time, still subject to interpretation, let alone challenged by certain EU IBOAs. The other overarching observation made by both practitioners and academia is that the relevance of OLAF's investigative powers and tools must be continuously reassessed within an evolving anti-fraud framework and should be regarded as part of a broader institutional ecosystem, where coordination and clarity of roles among designated interlocutors are crucial.
13.d	How successful has Regulation (EU, Euratom) No 883/2013 been in ensuring that OLAF´s mandate and competences are sufficiently relevant concerning serious matters relating to the discharge of professional duties within the EU institutions, bodies, offices and agencies?	4.2.1	Despite certain challenges, OLAF is widely regarded as a powerful and relevant actor in internal investigations. Its autonomy and ability to seize evidence within institutions give it a unique advantage. Cooperation with internal disciplinary bodies is generally positive.
14	To which extent have OLAF investigations contributed to protecting the EU's financial interests and the reputation of the EU, notably through:	4.2.1	OLAF's relevance has been reinforced in recent years through the institutionalisation of a more robust monitoring framework. The centralisation of analytical work within a dedicated reporting unit, combined with the development of new IT tools, has improved OLAF's ability to track the implementation of its recommendations. These improvements have increased transparency and accountability, enabling OLAF to assess the outcomes of its investigative work better and to support follow-up by competent authorities
14.a	recovery of amounts unduly spent (expenditure) or evaded (revenue);	4.2.1	*Together with EQ14.*
14.b	amounts prevented from being unduly spent or evaded;	4.2.1	*Together with EQ14.*
14.c.1	administrative recommendations implemented?	4.2.1	*Together with EQ14.*
14.c.2	Judicial and disciplinary recommendations implemented?	4.2.1	*Together with EQ14.*
15	Are there any existing or emerging needs at the EU level that OLAF's current mandate and competences have not sufficiently addressed within the framework of the OLAF Regulation	4.2.1	While OLAF's current mandate is broadly seen as relevant, there is a clear call for its modernisation. Emerging needs include enhanced capacity to address digital and cross-border fraud, stronger integration with new and existing EU bodies, improved access to data and a more proactive role in development. Current developments in this field underscore the imperative for OLAF's regulatory framework to evolve in parallel with technological advancements (such as AI), ensuring that its investigative tools and legal instruments remain effective and relevant in an increasingly complex and dynamic environment.
15.a	in the domain of protecting the EU's financial interests?	4.2.1	*Together with EQ15.*
15.b	Does OLAF's mandate need to be clarified with regard to investigating potential breaches of professional duties in the different EU IBOAs, especially in cases without any direct impact on the EU's financial interests? How can resistance from IBOAs be avoided? Could this be addressed by an amendment to Regulation (EU, Euratom) No 883/2013?	4.2.1	*Together with EQ15.*

Coherence and EU added value

16	Is Regulation (EU, Euratom) No 883/2013 internally coherent, i.e. are all the elements of the Regulation working well with one another?	4.1.3	The internal coherence of the OLAF Regulation is widely acknowledged by interviewees, with most identifying no significant inconsistencies in this respect. Among the few issues of internal coherence that emerged from the analysis, some inconsistencies were noted regarding the delineation of responsibilities and institutional structure between the Supervisory Committee and the Controller of procedural guarantees (as well as regarding the role and appointment of the Secretariat of the Supervisory Committee, which shall provide administrative support to both the Committee and the Controller), as well as regarding the framework for external and internal investigations, where the obligations imposed on and rights afforded to persons concerned and witnesses differ depending on the type of investigation. Additional inconsistencies were highlighted concerning the absence of measures to enforce the obligations that the OLAF Regulation puts on institutional partners (such as the right of immediate access to information held by EU IBOAs, which is not consistently guarantees in practice) and the lack of a comprehensive reporting obligations for Member States. Further to that, a particularly significant inconsistency that emerges from the analysis relates to complementary investigations with the EPPO. In such contexts, the obligation for OLAF; pursuant to Article 11(7) to inform the person concerned within 10 working days where it closes an investigation without findings may create frictions with the timeline of the ongoing criminal investigation and the related interest in protecting the confidentiality of the investigation.
17	Is Regulation (EU, Euratom) No 883/2013 externally coherent, i.e. are all the elements and impacts of the Regulation working well with other instruments for the protection of o the EU's financial interests, e.g. with Regulation (EU) 2017/1939, Regulation (Euratom, EC) No 2185/96, Regulation (EU, Euratom) 2024/2509 and with sectoral legislation; o the professional integrity of members and staff of EU IBOAs?	4.1.3	The OLAF Regulation appears largely externally coherent. This is evident in its effective integration within the anti-fraud framework, with OLAF's mandate clearly aligned to those of other JHA bodies such as EPPO, CEPOL, Europol, and Eurojust. OLAF's mandate is well-defined and, at least on a theoretical level, does not overlap with theirs. The key challenge that remains lies in fostering deeper cooperation among these bodies. While their mandates are complementary, stronger coordination would significantly enhance the protection of the EU's financial interests. With specific regard to the relationship between OLAF and the EPPO, it emerges that the OLAF Regulation is largely coherent with the provisions of the EPPO Regulation, as a result of the amendments brought by Regulation (EU, Euratom) 2020/2223. One specific issue of inconsistency between the two legal instruments, however, emerges in relation to support and complementary investigations, with the EPPO Regulation providing that, in general, OLAF can support or complement the EPPO's activities (thus, potentially suggesting an equivalence of the two concepts), and the OLAF Regulation distinguishing between support and complementary investigations. This inconsistency appears to generate ambiguity in a key aspect of the cooperation between OLAF and the EPPO.
18	Should OLAF's investigative powers be more coherent with/similar to Commission powers in other areas, notably under Regulation (EC) No 1/2003?	4.1.3	The evidence collected points toward a need for reinforcing OLAF's existing powers rather than introducing additional ones. Emphasis is put on the lack of a clear legal basis for an expansion of powers and the fact that such an expansion would risk diverting attention and resources from the core responsibilities of OLAF.
19	Are there gaps or overlaps in the current antifraud architecture that would best be addressed by revising Regulation (EU, Euratom) No 883/2013?	4.1.3	*Together with EQ17.*
20	Is the OLAF Regulation fit to accommodate potential additional tasks for OLAF, such as for example supporting the enforcement of EU law across the internal borders of the Member States, thus generating EU added value?	4.1.3	While the OLAF Regulation demonstrates a degree of legal flexibility and operational capacity that could support an expanded mandate, constraints remain. Existing provisions allow for cross-border cooperation and recommendations, and the Regulation can be amended through the ordinary legislative procedure. However, OLAF's institutional design and resource limitations present substantial barriers to assuming broader responsibilities. Stakeholder feedback underscores this tension: some see opportunities for OLAF to strengthen its role in adjacent areas such as customs and VAT fraud, while others caution against diluting

			its core mission of protecting the EU's financial interests. Overall, any expansion of OLAF's mandate would require legislative changes, structural reforms and resource investment to ensure legal certainty, operational readiness and institutional coherence
21	Is Regulation (EU, Euratom) No 883/2013 externally coherent with other EU instruments with regard to the protection of procedural rights and safeguards, i.e., in particular the Charter of Fundamental Rights, and the protection of whistleblowers?	4.1.3	The analysis found that the introduction and activity of the Controller of procedural guarantees further strengthens the protection of fundamental rights and procedural safeguards as set out in the OLAF Regulation, thus reinforcing its external coherence with fundamental rights legislation. At the same time, it appears that there is room to extend the procedural rights and safeguards as outlined in the OLAF Regulation to ensure compliance with the standards that apply in criminal proceedings, considering that OLAF's activities may lead to the opening of criminal investigations and may be carried out in support of criminal investigations conducted by the EPPO. Furthermore, the interpretation of certain articles of the OLAF Regulation, particularly those concerning access to investigation documents, remains a point of concern among stakeholders, although it also appears that the practice adopted by OLAF is in line with the recent case law of the CJEU and welcomed by the Ombudsman. On whistleblower protection, the OLAF Regulation is largely coherent with the applicable framework, as it expressly cross-references the applicability of the Whistleblowing Directive to the cases involving (external) whistleblowers that report fraud, corruption and any other illegal activity affecting the financial interests of the Union. However, although no inconsistencies emerge between the OLAF Regulation and the Whistleblowing Directive, it appears that the applicable framework may sometimes generate the incorrect understanding that OLAF should offers the same level of protection as outlined in the Directive, whereas this responsibility should lie primarily, as far as external whistleblowers are concerned, with the relevant employers and the competent national court or authorities. That being said, OLAF may still play a role in safeguarding confidentiality and assisting external whistleblowers in dealing with national authorities, an aspect which could be better clarified in the OLAF Regulation itself. For internal whistleblowers, the Staff Regulations identify OLAF as one of the possible recipients of reports from EU staff and – although the Staff Regulations do not expressly codify whistleblowing protection to the extent of the Whistleblowing Directive – OLAF has established internal reporting channels that ensure standards equivalent to those in the Directive. However, there appears to be room for more explicit provisions to be potentially included in the OLAF Regulation as regards the competence of OLAF to investigate cases of retaliation against internal whistleblowers.
22	Would integrating EC Decision 2018/1962 and specific data protection provisions (such as retention rules, regime of information, right to restrict or omit information) into Regulation (EU, Euratom) No 883/2013 benefit OLAF?	4.1.3	The OLAF Regulation, together with OLAF's implementation of the EUDPR and Commission Decision 2018/1962, appears broadly coherent with EU legislation on fundamental rights and data protection. While challenges remain in interpreting the definition and scope of certain terms, there does not seem to be a pressing need to introduce a dedicated chapter on data protection within the OLAF Regulation.
23	How does Regulation (EU, Euratom) No 883/2013 address the future cooperation between OLAF and AMLA, in view of Regulation (EU) 2024/1620?	4.1.3	Future cooperation between the OLAF and AMLA will involve a degree of interaction, primarily centred on information exchange. While it was suggested that a separate cooperation mechanism, ensured by a dedicated article in the OLAF Regulation, is not necessary, aligning operational practices through effective and secure channels for information exchange remains key to unlocking collaboration between OLAF and AMLA.

ANNEX IV Overview of benefits and costs and, where relevant, table on simplification and burden reduction

Type of cost/benefit	Citizens	Private entities	Member State authorities	EU authorities
Costs				
Direct recurrent administrative costs	N/A	Not possible to provide a realistic estimate of time spent on assistance with OLAF’s on-the-spot checks and requests of information	No coherent information available on staffing of AFCOSs. Not possible to provide a realistic estimate of time spent on assistance with OLAF’s on-the-spot checks and requests of information	OLAF’s administrative budget 2023-2024: €130.7 million For other EU authorities: Not possible to provide a realistic estimate of time spent on assistance with OLAF’s requests of information
Benefits				
Direct recurrent benefits:	Compensation and prevention of losses to the EU budget with benefits for EU institutions, Member States as contributors to the EU budget as well as citizens and private entities as taxpayers			
1. Amounts recovered for the EU budget	see above	see above	see above	2023 – 2024:
2. Amounts prevented from being unduly spent from the EU budget	see above	see above	see above	2023 – 2024:
Indirect recurrent benefits:	With broad societal effects, which are, however, not quantifiable:			
1.	Deterrent effect, reducing illegal activities and losses to the EU budget			
2.	More effective deployment of budgetary resources (better protected from misappropriation), resulting in higher achievement of EU policy objectives across the board			
3.	Strengthened trust in the EU institutions, democratic values and the rule of law			

ANNEX V STAKEHOLDER CONSULTATION – SYNOPSIS REPORT

This annex summarises all stakeholder consultation activities undertaken for the evaluation of the OLAF Regulation, i.e. the Call for Evidence open for feedback from 27 May to 24 June 2024 ([208]) and the evidence collected in the context of the evaluation support study by an external contractor ([209]).

I. Feedback on the Call for Evidence

Four responses were received: from three Member States, i.e. two from Belgium and one from Austria and one from a third country, i.e. Switzerland. One response highlighted the very important role of OLAF. Two responses suggested improvements on procedural guarantees referring to investigative procedures in areas other than anti-fraud. One response was generic about fraud. The responses were forward-looking rather than retrospective.

II. Evidence collected in the context of the evaluation study

Stakeholder interviews

With respect to stakeholder interviews, the Study Team has carried out both scoping interviews (during the Inception phase) and targeted interviews (during the Data collection phase).

Scoping interviews

During the month of December 2024, the Study Team carried out five scoping interviews. These interviews, conducted at an early stage of the Study, contributed to directing the focus of the following research activities and enabled the Study Team to get a better understanding of the key issues and challenges concerning the application of the OLAF Regulation, to be taken into account for the Study.

The table below provides an overview of the stakeholders interviewed through the scoping interviews.

([208]) https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14267-Regulation-on-the-European-Anti-Fraud-Office-OLAF-Evaluation_en
([209]) See Annex IV of the external study

Table 19 Scoping interviews

	Department/Unit	Number of stakeholders participating in the interview
OLAF	D.1 Legislation & Policy D.2 Legal Advice D.4 Cooperation with the EPPO and Anti-Fraud Partners	6
European Commission (DG JUST)	A.4 Criminal Justice	2
European Commission (DG BUDG)	D.1 Protection of the Union's Financial Interests Principal Advisor - Legal Affairs: Financial Rules, Controls & Reporting	2
EPPO	Deputy European Chief Prosecutor Legal Service Unit Strategy and Executive Office Unit Operations and College Support Unit Internal Audit	6
Supervisory Committee	Chairman Secretariat	2

The scoping interviews with OLAF, DG BUDG and the Supervisory Committee addressed different aspects relating to the effectiveness, efficiency, relevance and coherence of the OLAF Regulation. Takeaways from these scoping interviews concerned, amongst others, the challenges with the follow-up and implementation of OLAF recommendations, the cooperation with EU IBOAs and international organisations, and the access to bank account information/records of bank transactions and privately owned devices during an investigation. The main insights gathered from the scoping interviews with DG JUST and the EPPO related to the cooperation and the complementary mandates of OLAF and the EPPO and the role of OLAF in the broader EU anti-fraud framework.

Targeted interviews

Starting from the month of April 2025, the Study Team contacted stakeholders from four stakeholder categories – namely OLAF, the European Commission, other EU IBOAs, and associations, NGOs and academia – to schedule the targeted interviews. In order to ensure a balanced scheduling of the interviews over the data collection phase, the Study Team first sent e-mails to around two thirds of the identified stakeholders (first batch) and, at a later stage, sent e-mails to the remaining one third of the identified stakeholders (second batch). Attached to all e-mails sent to invite stakeholders to an interview was an accreditation letter prepared by OLAF, to confirm the authenticity of the Study.

As soon as the contacted stakeholders replied with an interest in participating in the interview, the Study Team scheduled the interview at the earliest convenience of the stakeholders and shared the interview guide document tailored to the specific category of stakeholders concerned, in order to allow the interviewees to familiarise themselves with the interview questions at an early stage. After the interview, the Study Team shared the interview notes with the interviewed stakeholders, for them to validate and provide any comments on the interview notes, which were then incorporated in a revised version of the interview notes.

In case the contacted stakeholders did not reply to the invite within a reasonable time, (multiple) reminder e-mails were sent by the Study Team. In some cases, the contacted stakeholders informed the Study Team that they did not wish to be interviewed. In these cases, the Study Team adopted different measures, on a case-by-case approach, to mitigate the risk of not being able to carry out the interview. These measures included clarifying that the interview could be shorter and focus only on a limited set of questions relevant to the stakeholders' work, asking the stakeholders if they could provide the Study Team with alternative contact details of persons from the same Unit/Department or Directorate-General who could be interested in participating in an interview, or identifying alternative contact persons through research.

An overview of the targeted interviews carried out during the Study is provided in the table below.

Table 20 Targeted interviews

	Invitations sent (210)	Interviews conducted	Number of stakeholders interviewed	Invitations declined
OLAF	23	14	18	5
European Commission	38	15	18	23
Other EU IBOAs	18	9	15	9
Associations, NGOs, academia	7	3	5	4
Total	86	41	56	41

The numbers of the table above show an overall positive response rate to the invitations for interviews. Most refusals to participate in an interview came from European Commission staff who explained that they did not have sufficient expertise on the subject matter of the consultation. Although to a lesser extent, some refusals to participate in an interview or lack of responses have been registered also with respect to other EU IBOAs

(210) Number of invitations sent are calculated per stakeholder organisation (e.g., EU IBOA Unit, academic institution, etc.), and not per individuals contacted.

and associations, NGOs and academia. With respect to OLAF, only five contacted stakeholders informed the Study Team that they did not wish to participate in an interview. Thus, it appears that the refusals or lack of responses encountered by the Study Team relate to stakeholders which are less closely linked with or involved in the work of OLAF or are less used to participating in stakeholder consultation activities.

While the number of targeted interviews conducted is lower than what was envisaged in the Inception Report, the Study Team managed to carry out interviews with a significant number stakeholders and to ensure a balanced coverage of all stakeholder categories.

The sections below provide more information on the stakeholders that have been interviewed, as well as an assessment of the data gathered through such interviews.

OLAF

The table below provides a breakdown of the Units or Directorates of OLAF that participated in an interview with the Study Team.

Table 21 Targeted interviews conducted with OLAF

OLAF	Number of stakeholders participating in the interview
A.1, Internal investigations	2
A.2, Direct expenditures, operations and investigations	1
A.3, Shared management and Recovery and Resilience facility I	1
A.4, Shared management and Recovery and Resilience facility II	1
A.5, Shared management and Recovery and Resilience facility III	1
Directorate B – Revenue and International Operations – Investigations and strategy	1
C.1, Fraud Prevention, Reporting and Analysis	2
C.3, Digital Strategy and Forensics	3
C.4, Monitoring and reporting	1
Directorate D – Legal, Resources and Partnerships	1
0.2, Inter-Institutional & International Relations and Communication	1
DP Office	1
Review team	1

Controller of procedural guarantees ([211])	1

The targeted interviews with OLAF staff members allowed the Study Team to gather comprehensive feedback across all evaluation criteria, with a particular focus on effectiveness, efficiency, and coherence. Key topics discussed by the majority of stakeholders included the issues and challenges related to the monitoring and follow-up of OLAF recommendations, as well as the investigative tools available to investigators – specifically, access to privately owned devices and bank account data. Additionally, the collaboration with the EPPO emerged as a recurring theme. Interviewees shared their perspectives on the exchange of information between OLAF and the EPPO and the relevant reporting obligations (including their time limits), the use of the tool of complementary investigations, and the practical functioning of the non-duplication rule as established in Article 12d of the OLAF Regulation. Furthermore, the coherence of OLAF's mandate within the broader anti-fraud architecture was widely addressed, highlighting potential overlaps and gaps in activities, along with OLAF's capacity to accommodate additional responsibilities effectively.

European Commission

The table below provides a breakdown of the Directorates-General and Units of the European Commission that participated in an interview with the Study Team.

Table 22 Targeted interviews conducted with the European Commission

European Commission	**Number of stakeholders participating in the interview**
Secretariat-General, Unit A.3, Transparency & Ethics	3
DG BUDG, B.4.004, Revenue inspections, control and enforcement > Follow-up of OLAF and ECA reports for customs	1
DG BUDG, PA03, Legal Affairs: Financial Rules, Controls & Reporting	1
DG HR, F.2, Procurement, Contracts & Internal Control	1
DG HR, IDOC, Investigation and Disciplinary Office	1
DG HOME, F.1, Audit & Compliance	1
DG HOME, A.4, Legal Affairs	1
DG TAXUD, E.1, Finances, public procurement and compliance	1
DG REGIO, EMPL.DAC.7, Joint Audit Directorate for Cohesion > Coordination, Relations with the ECA and OLAF	1

([211]) Although the Controller of procedural guarantees is not an employee of OLAF, for the purposes of this Progress Report the interview conducted with the Controller of procedural guarantees is considered as part of the interviews with OLAF staff.

DG AGRI, DDG3.H.1, Assurance and audit > Competency centre for assurance and audit	1
DG RTD, H.2, Common Audit Service	2
DG INTPA, R.3, Audit and Control	1
DG FPI, 5, Regulatory Foreign Policy Instruments & Coordination	1
DG GROW, F.1, REACH	1
DG SANTE, G.5, Food Hygiene, Feed and Fraud	1

Throughout the interviews conducted with staff members across various Directorates-General within the Commission, detailed feedback was collected on all evaluation criteria, with particular emphasis on effectiveness, relevance, and coherence. Several key topics emerged during discussions, including the effectiveness of OLAF's investigative framework, and the relevance of OLAF's mandate to address the original and evolving needs for the protection of the EU's financial interests (including in light of the recent amendments to the OLAF Regulation). The cooperation between OLAF and the EPPO was highlighted as a significant theme, alongside the coherence of OLAF's role within the broader anti-fraud architecture and its capacity to take on additional responsibilities. Moreover, the protection of fundamental rights and whistleblowers within OLAF's operational framework was addressed by multiple interviewees.

Other EU IBOAs

The table below provides a breakdown of the other EU IBOAs that participated in an interview with the Study Team.

Table 23 Targeted interviews conducted or scheduled with other EU IBOAs

Other EU IBOAs	**Number of stakeholders participating in the interview**
EPPO, Central office, Fight against organised crime	1
EPPO, Central office, IBOAs team and Operations Unit	1
Eurojust, OLAF Liaison team	5
European Ombudsman	1 [212]
European Parliament, Secretariat of the Committee on Budgetary Control (CONT)	1
Europol	3
Authority for Anti-Money Laundering and Countering the Financing of Terrorism (AMLA)	1
European Data Protection Supervisor (EDPS)	1

[212] This stakeholder contributed with a written response to the interview questionnaire.

European Food Safety Authority (EFSA), Legal Affairs services	1

The interviews conducted with various staff members from different EU IBOAs provided comprehensive insights into all evaluation criteria. Particular focus was placed on assessing effectiveness, coherence, and EU added value. During these interviews, several important themes were addressed, including the effectiveness of OLAF's framework in handling both internal and external cases, the collaboration between OLAF and the EPPO, the integration of OLAF within the broader anti-fraud system, and the potential for assigning new tasks to OLAF that could enhance EU added value. Additionally, multiple interviewees touched upon issues of external coherence of the OLAF Regulation, including by stressing the importance of safeguarding fundamental rights and ensuring coherence with data protection legislation within OLAF's operational practices.

NGOs, associations and academia

The table below provides a breakdown of the NGOs, associations and academic institutions that participated in an interview with the Study Team.

Table 24 Interviews conducted or scheduled with NGOs, associations and academia

NGOs, associations and academia	**Number of stakeholders participating in the interview**
Transparency International EU	3
Max Planck Institute for the Study of Crime, Security and Law, Department of Public Law	1
EUcrim Editorial Board	1

The interviews with NGOs, associations, and academics offered detailed insights into all evaluation criteria, with an emphasis on effectiveness, efficiency, and relevance. Key topics addressed during these discussions included OLAF's framework for managing both internal and external cases, as well as the suitability of introducing additional access methods to digitalised data. Interviewees notably examined the collaboration between OLAF and the EPPO, especially concerning information exchange and potential overlaps or redundancies in their activities. The future partnership between OLAF and AMLA also surfaced as an important theme. Furthermore, participants highlighted issues related to external coherence in the OLAF Regulation, emphasising the need to safeguard fundamental rights such as procedural rights and whistleblower protection. Lastly, significant attention was devoted to the relevance of the OLAF Regulation, particularly regarding the adequacy of its latest amendments to meet current and future needs and challenges, as well as its capacity to encompass additional tasks, and eventually additional powers such as those entrusted to the Commission under Regulation (EC) No 1/2003.

Interview findings per evaluation criterion

The interviews provide evidence on all four aspects of the evaluation, namely Effectiveness, Efficiency, Relevance and Coherence and EU added value. Each groups of stakeholder's position on the five evaluation criteria is laid out below, providing insight as to strengths and weaknesses of OLAF and its legal framework. Given the large number of interviews conducted, the following text provides a high-level summary of the findings rather than an exhaustive account.

Regarding **effectiveness**, the insight provided by the different stakeholders provide information on the legal framework of OLAF and the tools available to the office to combat fraud within and outside of the EU.

OLAF stakeholders interviewed as part of the study widely view the OLAF Regulation (as recently amended by Regulation (EU, Euratom) 2016/2030 and Regulation (EU, Euratom) 2020/2223) as enhancing the investigative powers available to OLAF, especially for fraud cases, through, *inter alia*, improved access to bank account information/record of transactions as well as cross-border cooperation. However, according to the interviewees, there remains structural issues. Notably the RRF control gaps were mentioned, for which stakeholders note that there is a lack of detailed control rules embedded in the funding scheme and highlight the need for clearer enforceable control provisions, which would significantly enhance operational effectiveness and efficiency. Moreover, the coordination and cooperation with the EPPO was also mentioned as presenting both opportunities and challenges. While the hit/no-hit system helps avoid duplicate investigations between OLAF and the EPPO, OLAF staff claims that the data available from the EPPO in that context varies depending on the EDP handling the case, which limits its effectiveness. Indeed, the lack of access to this data does not always allow OLAF to identify ongoing criminal investigations and assess whether administrative investigations should be opened or not. Still in regard to OLAF’s relationship with EPPO, operational ambiguities persist in the support activities led by OLAF, compounded by underused support mechanisms under Article 12e due to vague definitions in the Article (i.e. “support activities”) and resource constraints. Moreover, OLAF stakeholders reiterate the importance of administrative complementary investigations and OLAF’s competence to recommend precautionary measures and issue financial recommendations, which accordingly, enable fund recovery at the EU level, unlike EPPO’s national-level asset seizures and confiscation.

On the other hand, EPPO stakeholders affirm that the legal division between its criminal investigations and OLAF's mandate on administrative investigations is made clear in the legal framework, but note that persistent operational friction arises from their cooperation. One of the key issues in the collaboration between the two institutions, according to EPPO staff, are the delayed case referrals by OLAF and uneven information sharing, as the EPPO sometimes discovers crucial evidence or information through alternative channels despite the rule laid down in Article 12c of the OLAF Regulation and Article 24 of the EPPO Regulation, which mandates the reporting to the EPPO of any criminal conduct for which EPPO could exercise its competences.. The EPPO also criticises OLAF's preference for complementary investigations under Article 12f of the OLAF Regulation over support roles under Article 12e, and attributes this to certain institutional obstacles rather than legal barriers. Indeed, while valuing OLAF's financial analysis, the EPPO highlights bureaucratic and resource constraints. Lastly, the EPPO’s staff contests OLAF's assertion that administrative complementary investigations accelerate fund recovery, pointing to Article 103 of the EPPO Regulation which enables direct recommendations to EU IBOAs. Indeed, according to EPPO stakeholders, this provides equivalent protective measures without duplicative efforts.

Furthermore, academia, NGOs and associations identify key tensions in OLAF's framework, especially regarding OLAF's access to databases and internal files (as well as digital data). Indeed, such access often depends on the willingness of the EU IBOAs and/or of the Member States to cooperate with OLAF. In that context, stakeholders moreover noted that OLAF's current legal framework does not provide the office with far-reaching investigative powers, due to its administrative nature. Moreover, scholars claim that, while the amended OLAF Regulation improved OLAF's cooperation with the EPPO, ambiguities persist in how these two bodies should coordinate and cooperate in practice.

Lastly, other EU IBOAs stakeholders interviewed as part of this Study have claimed that the EU institutions recognise OLAF's stronger investigative powers post-2020 OLAF Regulation amendments, especially for internal cases in which OLAF enjoys greater autonomy and effectiveness, as opposed to external investigations. However, in external cases, cross-border challenges persist. Indeed, stakeholders claim that the lack of timely collaboration, legal obstacles and political constraints in the process of cooperation with Member States and third-countries have been hindering their cooperation. Regarding the coordination with the EPPO, according to the interviewed stakeholders, it remains complex, especially in multi-state cases. Stakeholders suggest that OLAF should focus more on asset recovery than parallel investigations, requiring careful procedural adjustments. On that note, they further state that data protection concerns on the Member States' hand create inconsistencies in data-sharing with OLAF as well as information-sharing delays, as mentioned above which continue to hinder effectiveness.

The interviewed stakeholders were also asked question on the **efficiency** evaluation criterion, and more specifically on the operational activities and the impact of recent regulatory adjustments on the performance of OLAF. In regard to the efficiency evaluation criterion, stakeholders have mostly provided input on the cooperation between OLAF and EPPO as well as the digitalisation processes while topics such as the Supervisory Committee's work and the collaboration with AFCOS and OLAF's financial results were not extensively addressed by stakeholders.

First, OLAF stakeholders confirm the clear division of competences between their mandate focusing on administrative investigations and EPPO's mandate focusing on criminal investigations, but highlight persistent operational inefficiencies. Notably, OLAF staff stated that the current hit/no-hit system for duplicate case detection suffers from manual processes and data limitations, often producing unreliable results due to differing case management systems between OLAF and the EPPO. Based on that, stakeholders recommended technical upgrades like AI-powered matching and standardised data formats to improve the accuracy of the system. Furthermore, OLAF stakeholders state that communication delays create significant bottlenecks, with case responses sometimes taking a long time due to the absence of clearly binding timeline indicated in the working arrangement with the EPPO, and the EPPO's complex review procedures. These delays often occur at a stage where EPPO has not yet made a decision as to whether to evoke the case or not. During that stage, which can last for months, OLAF suspends its investigations, waiting for the EPPO's decision, which leads to the risk of missing financial recovery opportunities.

According to EPPO stakeholders, the division between OLAF's mandate and the EPPO's mandate, similarly to what was shared by OLAF's stakeholders, remains clearly established in the applicable legal framework. However, similarly to OLAF staff, EPPO stakeholders claim that operational challenges persist in their practical cooperation.

According to the stakeholders interviewed, a key bottleneck emerges in information sharing, and more specifically in the hit/no hit system, where the current manual verification process between their respective case management systems (OCM and CMS) creates unnecessary delays in identifying case overlaps or complementary investigative opportunities. In that regard, stakeholders emphasise that enhanced technical integration, particularly through automated case-matching and real-time notification systems, could significantly improve efficiency. Furthermore, while the reporting system between the EPPO and OLAF functions adequately on paper – with OLAF required to refer to the EPPO criminal cases according to Article 12c, while the EPPO shares information on a voluntary basis according to Article 12d of the OLAF Regulation – recent tensions have surfaced regarding the timing of complementary investigations. OLAF's practice of proposing these during the initial phase of reporting information to the EPPO, though intended to accelerate processes, conflicts with the EPPO's need to first confirm its competence..

Furthermore, the other EU IBOAs stakeholders interviewed mostly addressed the reporting requirements in the OLAF Regulation, and a majority of them stated that there is potential for further rationalisation and simplification of the reporting requirements. A concrete example of simplification concerns the duty of EU IBOAs to report on the actions taken as the results of investigation and related recommendations warrant within a specific time limit (under Articles 11(3) and 11(4)), taking the form of fixed reporting intervals, which create unnecessary burdens for EU IBOAs, as often, by the time such reporting intervals elapse, the relevant recommendations are still in the process of being implemented. Stakeholders therefore suggest more event-driven updates instead, in which OLAF would be notified of progress in the implementation of its recommendations, only when there is progress to report. Moreover, these stakeholders claim that fragmented data systems across EU programs remain vulnerable and call for integrated digital platforms to enhance cross-referencing. Indeed, while OLAF's case management system shows success, stakeholders note inconsistent information sharing – particularly on closed cases and with third countries. Lastly, these stakeholder state that digital transformation is key, but highlight that innovation should be balanced with adequate safeguards on data protection.

Lastly, academia, NGOs and associations highlight concerns about unclear roles and inefficient cooperation between OLAF and the EPPO, particularly in early investigative stages, noting that the line between administrative and criminal investigations may be difficult to draw. They further note that poor information sharing and communication gaps lead to duplicated efforts and reduced operational efficiency. Some stakeholders suggest redefining OLAF’s mandate to focus on specific areas such as customs and VAT fraud, strengthening its operational capacity in this domain and to better support the EPPO’s prosecutorial work. This could enhance complementarity and reduce overlap between OLAF and the EPPO.

Stakeholders interviewed were asked questions on the **relevance** evaluation criterion, in order to assess whether OLAF, as well as its legal framework, remain relevant in combating fraud, corruption, and any other illegal activity affecting the financial interests of the European Union. For this section, EPPO stakeholders did not provide relevant input during the held interviews.

First, OLAF stakeholders affirm the office’s continued importance in safeguarding EU financial interests through its unique administrative investigative mandate. OLAF staff further welcomes the fact that the number of complementary investigations under Article

12f remains constant over the evaluation period. However, the limited uptake of complementary investigations which represent only about 10% of cases initiated by OLAF as well as the fact that the EPPO often opens investigations without requesting OLAF to carry out a complementary investigation leads to a weaker protection of EU funds, as OLAF is not in a position to adopt precautionary measures or financial actions. This underutilisation may also stem from cautious referral practices from OLAF, as OLAF tends to only request complementary investigations in cases where it is certain that EPPO will accept its request.

Furthermore, OLAF staff claims that institutional cooperation presents further complexity, as inconsistent implementation of OLAF's regulatory framework across EU IBOAs can create barriers, especially in non-financial misconduct cases. Legal constraints compound these challenges, particularly OLAF's reliance on Member States' authorities' willingness to take action and implement the measures proposed by OLAF in its recommendations and their willingness to provide OLAF with the information it inquires during the investigation process, as well as the lack of uniform standards with third countries. Based on the above, OLAF stakeholders advocate diverse reforms to strengthen OLAF's relevance. These solutions include the enhancement of OLAF's authority to request national authorities to carry out investigative steps, or to impose financial penalties or administrative sanctions to non-cooperative national authorities.

Stakeholders from other EU IBOAs highlight OLAF's enduring relevance, putting forward elements such as its deep institutional expertise and role within the broader EU anti-fraud network, including collaboration with DG BUDG, DG TAXUD, and the EPPO. The 2020 amendments to the OLAF Regulation are seen as effective in modernising OLAF's tools, though some note occasional ambiguities in mandate interpretation that can lead to operational friction. Indeed, while cooperation is generally constructive, stakeholders, especially in the scoping interviews, flag persistent gaps in OLAF's ability to tackle systemic issues like corruption, conflicts of interest, and cross-border fraud, where legal authority or the adaptability to respond may fall short. More generally, stakeholders have brought forward emerging challenges – such as cryptocurrency-related fraud and AI-driven risks –, which underscore the need for upgraded technological and legal capacities of OLAF's functions.

Academia, NGOs and associations acknowledge that OLAF's investigative powers continue to serve their original purpose in combating EU fraud, but emphasise the need for ongoing reassessment within an evolving anti-fraud landscape. These stakeholders highlight a growing institutional complexity, with OLAF now operating alongside multiple actors like the EPPO, Eurojust, AMLA and Europol. This changing ecosystem creates both opportunities and challenges for OLAF's positioning. While OLAF's regulatory framework remains relevant, according to them, its long-term effectiveness depends on achieving clearer role definition within this broader network of agencies.

Lastly, stakeholders were asked questions on **coherence and EU added value**, with the purpose of evaluating whether all provisions of the OLAF Regulation constitute a coherent and unified framework.

OLAF stakeholders emphasise that the recent enhancements, such as the expanded powers during on-the-spot checks and the corresponding strong procedural safeguards and data protection measures, do not affect the overall internal coherence of the OLAF Regulation. However, OLAF staff mention coherence concerns in relation to the institution's relation with the EPPO. The stakeholders state once again that, while OLAF's mandate is distinct from that of other offices or agencies such as the EPPO or Europol, there is a need for better cooperation and coordination, as current non-duplication rules are sometimes misinterpreted or some overlaps are in any case identified. Indeed, for example, Article 11(7) of the OLAF Regulation states that OLAF shall inform the person concerned of the closure of investigations (without findings) against them, and that also in the context of complementary investigations. However, this causes problems as, the EPPO might still be pursuing its criminal investigation, and the disclosure of information while the criminal investigation is ongoing may jeopardise the latter. Moreover, concerning the possible expansion of OLAF's mandate to support the enforcement of EU law across the internal borders of the Member States, OLAF stakeholders tend to be reluctant to expand OLAF's powers without more resources, and instead advocate stronger enforcement of recommendations.

EPPO stakeholders once again stress the need for clearer role separation, with OLAF adopting a stronger support function rather than prioritising independent investigations. Indeed, the fact that the OLAF Regulation includes a specific provision on complementary administrative investigations (Article 12f) introduces ambiguity regarding the role and the relationship of the two institutions, as the EPPO claims that OLAF's support to the EPPO should be structured with EPPO in the lead and OLAF supporting it. More concerns on the EPPO's side persist about inconsistent fraud reporting, as the Commission services often refer suspected fraud to OLAF, while it appears they have been less likely to similarly report to EPPO directly. According to EPPO stakeholders, this stems from ambiguity in the way the provisions on reporting from the EU IBOAs are drafted, and can lead to cases where serious allegations are not referred to the EPPO in a timely manner.

Other EU IBOAs stakeholders note OLAF's mandate remains coherent with other Justice and Home Affairs bodies but stress the need for clearer cooperation frameworks, particularly with Eurojust and Europol. Indeed, several Commission Directorates-General highlight delays in receiving investigation updates, advocating for earlier information sharing to enable timely preventive actions, despite potential confidentiality risks. The European Ombudsman moreover calls for greater transparency, urging OLAF to align its document disclosure practices after the closure of investigations with Regulation (EU) 1049/2001, and more specifically its Article 2 on the right of persons to access to documents of institutions and Article 4 on exceptions to the previous rule for certain EU IBOAs. Some of the interviewees suggest expanding OLAF's role in customs enforcement but remain cautious against diverting resources from core financial protection tasks, similarly to OLAF's staff.

Lastly, academia, NGOs and associations identify key shortcomings in OLAF's framework, including the, weak procedural safeguards (especially on file access/witness rights), and insufficient whistleblower follow-up under Directive (EU) 2019/1937. Moreover, concerns emerge about AMLA's potential encroachment on OLAF's fraud prevention role. Some propose expanding OLAF's VAT/customs fraud work, particularly in cases involving Member States not participating in the EPPO, while others warn against overextension.

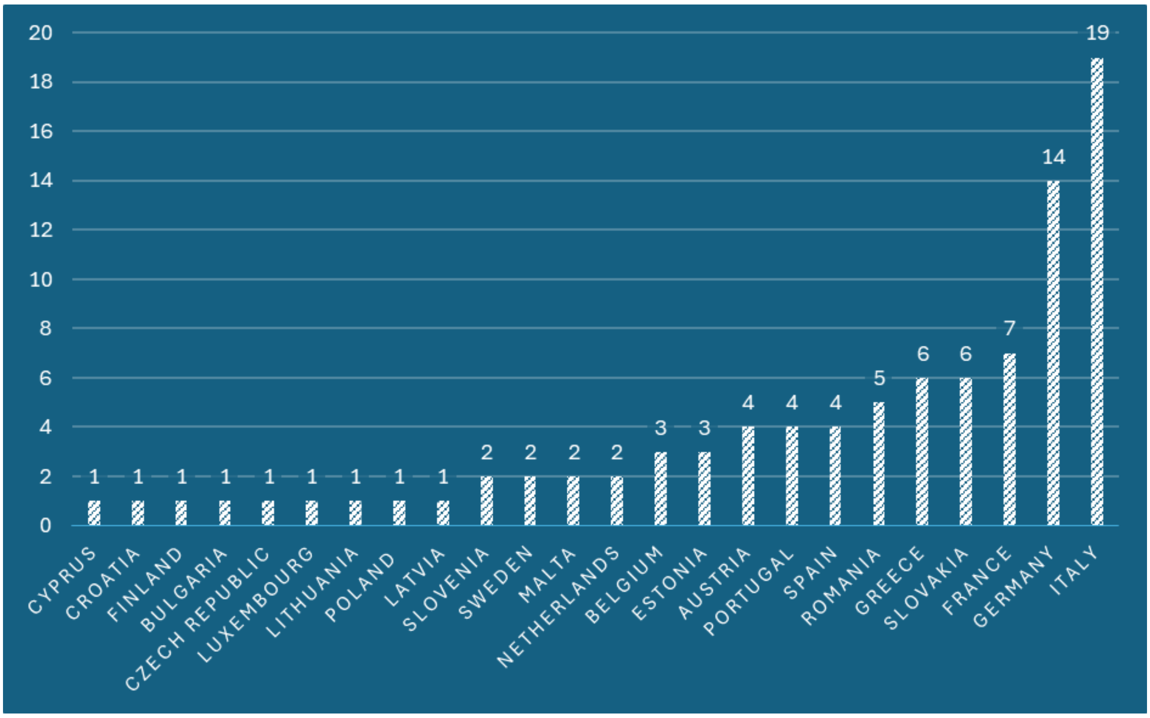
Targeted surveys

In April 2025, the Study Team distributed targeted surveys to three stakeholder categories, namely the Anti-fraud coordination services (AFCOS), the European Delegated Prosecutors (EDPs), and third country authorities and international organisations (IOs).

The surveys were uploaded on the EUSurvey platform to allow stakeholders to provide their replies electronically. The stakeholders were invited to complete the surveys by means of an e-mail which included a link to the relevant survey, as well as an accreditation letter prepared by OLAF (as an attachment), to confirm the authenticity of the Study. The e-mail also included a deadline for completion of the survey on 6 June 2025.

OLAF supported the Study Team in the distribution of the surveys by providing additional and/or alternative contact details for the AFCOS, third country authorities and IOs. Moreover, to maximise the outreach of the targeted survey addressed to the EDPs, the Study Team shared the link to the relevant survey with one representative of the central office of the EPPO, who in turn distributed the survey to all EDPs. This approach proved useful, as in several cases more than one EDP per participating Member State responded to the survey questions. As further explained below in the sub-section on the targeted survey to the EDPs, in most cases, the EDPs participating in the survey compiled their feedback in one single response per participating Member State. Exceptions to this are the Netherlands and Portugal, where two separate survey responses have been received. The figure below shows the number of EDPs per participating Member State who participated in the targeted survey (i.e., the numbers indicated in the figure do not correspond to the number of survey responses received by the Study Team, but to the number of EDPs who were involved in the responses received).

Figure 19 Number of EDPs participating in the responses to the targeted survey



Upon request from stakeholders (e.g., AFCOS), in some cases, the Study Team extracted the relevant survey questions from the EUSurvey platform into an Excel file and shared it with the relevant stakeholders, in order to facilitate internal circulation and the collection of replies from different representatives of the same entity or office, which have then been compiled into a single response from the entity or office concerned.

The Study Team monitored the progress of the survey response rate regularly and sent reminders to the stakeholders to encourage them to complete the surveys within the deadline. Reminders to the EDPs have been sent through the representative of the central office of the EPPO. With respect to the AFCOS, OLAF supported the Study Team by sending reminders to the AFCOS that had not responded to the survey or had not confirmed that they would provide a response.

On 6 June 2025, considering that replies from the EDPs of one participating Member State and the AFCOS of seven Member States had not been received, the Study Team informed the relevant stakeholders of an extension of the deadline to complete the surveys until 13 June 2025. Eventually, the online surveys were kept open until the beginning of July, to accommodate the request of one AFCOS and allow them to provide their replies.

These efforts have led to an improvement in response rates across the categories of stakeholders. The final number of responses to the targeted surveys received by the Study Team is outlined in the table below.

Table 25 Targeted surveys

	Invitations sent	Responses received
AFCOS	89 ([213])	27 ([214])
EDPs	1 ([215])	27 ([216])
Third country authorities and international organisations	43	14
Total	133	68

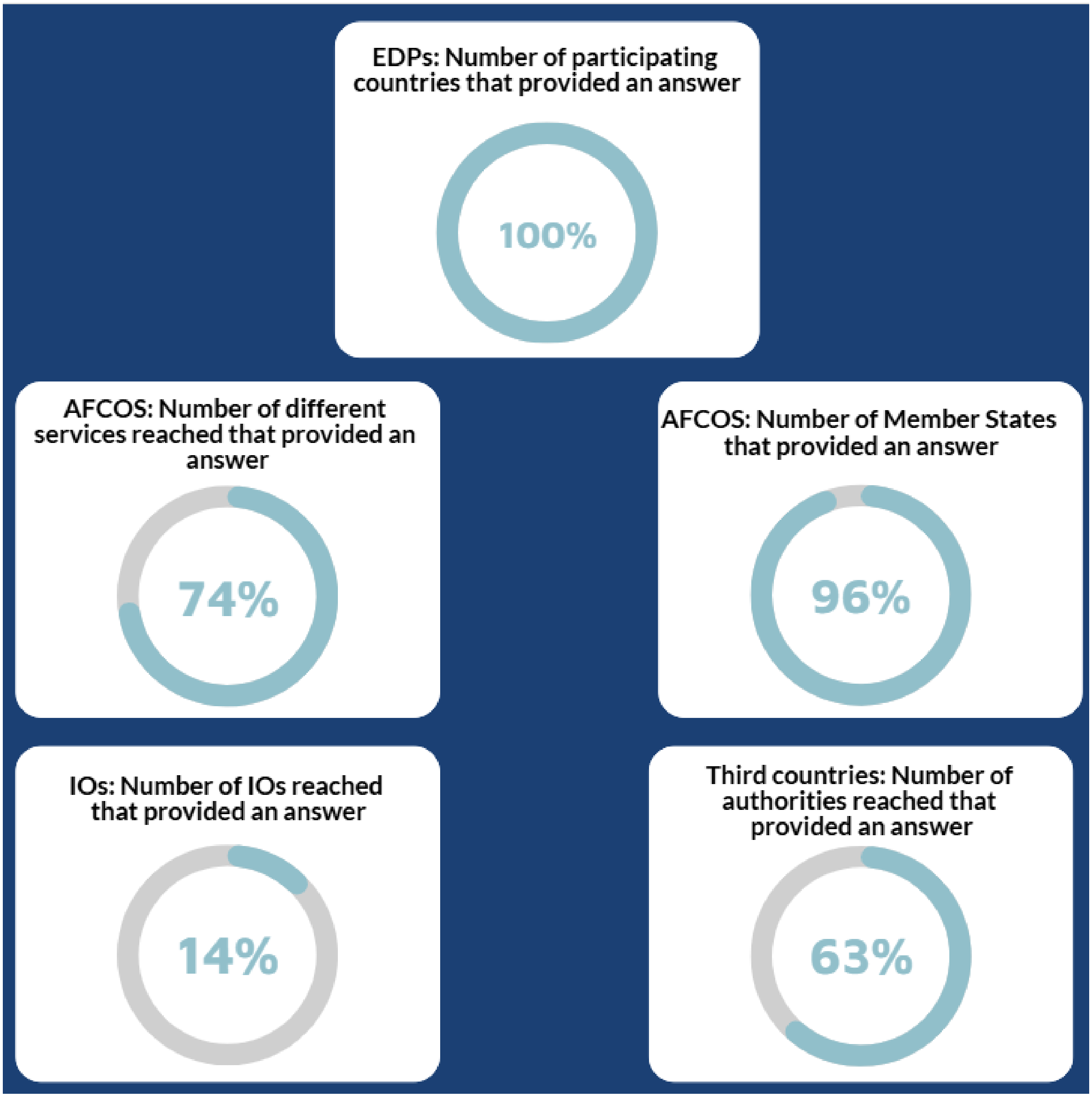
While the numbers of the table above show that the Study Team distributed the targeted surveys to a large number of stakeholders with a view to maximising the stakeholder outreach, these numbers are not indicative of the actual response rate to the surveys. With respect to the AFCOS and, although to a lesser extent, third country authorities and IOs,

([213]) Please note that in the first progress report it was wrongly indicated that 66 stakeholders had been contacted within the AFCOS category, whereas the correct number was 86.
([214]) Please note that one of the responses received to the survey addressed to AFCOS contained no answers to the questions, as the stakeholder did not agree to the terms of processing of the data as explained in the introduction to the survey and the privacy notice attached to the survey. As the settings of the survey did not allow the system to save persona data, such as the IP address, of the stakeholders, the Study Team does not know from which country this response was provided.
([215]) For the distribution of the targeted survey to the EDPs, a single email was sent to a representative of the EPPO central office, who dispatched the survey to the relevant EDPs.
([216]) Please note that, in addition to at least one survey response from all Member States participating in the EPPO, the Study Team also received one survey response from the EPPO central office.

the surveys were distributed to more than one stakeholder per authority or organisation concerned. In most cases, single responses to the surveys were submitted per each authority or organisation contacted, which are arguably the result of the input gathered from more than one representative of such authority or organisation.

As is shown by the figure below, which considers the number of survey responses received in relation to the number of countries and the number of services or authorities contacted by the Study Team, a positive response rate to the targeted surveys was achieved in general. This is in line with the Study Team's expectations, considering that at least two out of the three stakeholder categories to which the targeted surveys were distributed (i.e., AFCOS and EDPs) are closely linked with or involved in the work of OLAF. In these cases, responses have been received from 26 out of 27 Member States where an AFCOS is established (although the survey response received from the Danish AFCOS was empty), and from 24 out of 24 Member States participating in the EPPO. As was expected by the Study Team, the lowest response rate comes from international organisations. This can be explained by the fact that these stakeholders are, in general, less closely linked with the work of OLAF and generally present complex internal structures which may have rendered it more difficult for the invites to complete the survey to reach the relevant persons within the organisations.

Figure 20 Response rate to targeted surveys



The sections below provide more information on the stakeholders that have provided a response to the surveys, as well as an assessment of the data gathered through the surveys.

Targeted survey to the EDPs

As mentioned above, responses to the survey were received by EDPs in all Member States participating in the EPPO. In most of the cases, EDPs from each participating Member State provided one single response to the survey, often incorporating input from multiple EDPs to formulate a unified response. Notable exceptions include the Netherlands, where two separate responses were submitted – each by a single EDP – and Portugal, where two distinct responses were received, one from a single EDP and the other from three collaborating EDPs.

The responses from the EDPs to the targeted survey offered detailed insights, focusing on the evaluation criteria for effectiveness. Their answers predominantly address practical aspects of the work of the EDPs, such as access to information and databases provided by

OLAF, other EU IBOAs, or Member States. Additionally, they provide input on the support provided by OLAF to the EPPO investigations, through complementary investigations and support activities, on the added value of such activities and on the obstacles encountered. The survey responses provided by the EDPs also address the clarity of cooperation rules between the EPPO and OLAF, including the rule on non-duplication.
Targeted survey to the AFCOS

The table below provides a breakdown of the AFCOS that provided a response to the targeted survey.

Table 26 Targeted survey to AFCOS

AFCOS	Provided an answer	Name of the office that provided an answer ([217])
Austria	Yes	Federal Ministry of Finance
Belgium	Yes	Directorate General Economic Inspection / BE AFCOS
Bulgaria	Yes	AFCOS
Croatia	Yes	Ministry of Finance
Cyprus	Yes	AFCOS Cyprus
Czech Republic	Yes	Ministry of Finance (AFCOS)
Denmark	Yes ([218])	Ministry of Finance
Estonia	Yes	Ministry of Finance (AFCOS)
Finland	Yes	Ministry of Finance
France	Yes	MICAF (French AFCOS)
Germany	Yes	Federal Ministry of Finance, Unit E A 6 - AFCOS Germany
Greece	Yes	National transparency authority (AFCOS)
Hungary	Yes	AFCOS
Ireland	Yes	AFCOS
Italy	Yes	IT-AFCOS
Latvia	Yes	AFCOS (2 different replies)
Lithuania	Yes	Financial crime investigation service
Luxembourg	No	
Malta	Yes	Internal Audit & Investigation Department (IAID)
Netherlands	Yes	Customs
Poland	Yes	Polish AFCOS – Ministry of Finance / National Revenue Administration, Department for Audit of Public Funds
Portugal	Yes	AFCOS (Inspeção-Geral de Finanças)

([217]) As provided in the response to the relevant survey question.
([218]) The survey response provided was empty.

AFCOS	Provided an answer	Name of the office that provided an answer [217]
Romania	Yes	Fight Against Fraud Department - DLAF RO AFCOS
Slovakia	Yes	Government office of the Slovak Republic, National office for OLAF
Slovenia	Yes	BSO
Spain	Yes	AFCOS
Sweden	Yes	Swedish Economic Crime Authority

The AFCOS responses to the targeted surveys provided comprehensive insights into the evaluation criteria, focusing primarily on effectiveness, efficiency, and relevance. Among the highlighted topics were OLAF's ability to manage both internal and external cases, along with the impact of the 2020 amendments to the OLAF Regulation on cooperation and communication between the AFCOS and OLAF. Additionally, the responses addressed the efficiency of OLAF investigations supported by the AFCOS, specifically since 2020. Investigative tools such as on-the-spot checks, access to bank account information/record of transactions, and privately owned devices were also examined. The challenges in coordinating efforts and the future relationship between the AFCOS and OLAF, including reporting obligations, were also addressed in the survey responses. Furthermore, the responses emphasised the efficiency of support from national authorities. Lastly, the responses to the survey also focused on the relevance of OLAF's mandate in addressing both its original objectives and the evolving requirements for safeguarding the EU's financial interests.

In order to capture quantitative data that were not retrievable in publicly available documents, as well as to gauge process changes in the cooperation with OLAF, the survey to the AFCOS included a number of questions on yearly national resource allocations from 2017 to 2024 (AFCOS total financial resources allocated for anti-fraud efforts, number of internal, external and other staff employed, number of OLAF investigations assisted) as well as more qualitative questions on the impact of the 2020 amendments to the OLAF Regulation on AFCOS resources and on the changes in cooperation, information exchange, investigation quality and efficiency, future outlook and improvement suggestions. The participation of respondents in this regard was mixed: while most AFCOS have provided a qualitative feedback to the survey questions, only a small number of participants has provided more quantitative data.

Targeted survey to international organisations and third country authorities

The tables below provide a breakdown of the IOs and third country authorities that provided a response to the targeted survey.

Table 27 Targeted survey to international organisations

International organisations	Provided an answer	Name of the office that provided an answer
African Development Bank	No	
African Union	No	
Council of Europe	No	
European Bank for Reconstruction and Development (EBRD)	No	
Global fund to Fight Aids, Tuberculosis and Malaria	Yes	Office of the Inspector General
Inter-American Development Bank (IDB)	No	
International Fund for Agricultural Development (IFAD)	No	
Organisation for Economic Cooperation and Development (OECD)	No	
United Nations Development Programme (UNDP)	No	
United Nations High Commissioner for Refugees (UNHCR)	No	
United Nations	No	
World Bank	Yes	Integrity Vice Presidency
World Customs Organization (WCO)	No	
World Food Program	No	

Table 28 Targeted survey to third country authorities

Third countries authorities	Provided an answer	Name of the office that provided an answer [219]
Argentina	Yes	Procuraduría de Investigaciones Administrativas, Ministerio Público Fiscal
Australia	No	
Bangladesh	No	
Bosnia and Herzegovina	Yes	Three answers from State investigation and protection agency
China	No	
Kosovo	Yes	Two answers received from Special Prosecution of the Republic of Kosovo and Kosovo Police
Moldova	Yes	National Anti-corruption Centre (NAC)
Morocco	No	
Republic of North Macedonia	No	
Scotland	Yes	Food Standards Scotland
Senegal	No	
Serbia	Yes	Two answers received from AFCOS and from Ministry of Finance, Department for Combating Irregularities and Fraud in dealing with EU funds (AFCOS)
South Africa	No	
Switzerland	Yes	Swiss Federal Audit Office
Taiwan	No	
Tunisia	Yes	Ministère des Finances
Uganda	No	
Ukraine	No	
United States of America	No	

As mentioned above, the survey to IOs yielded the lowest rate of responses, which can arguably be linked to the complex internal structures of the IOs and the fact that they are, in general, less closely linked with the work of OLAF. Third country authorities provided a higher response rate, although several contacted authorities did not provide a response to the survey. With limited exceptions, it appears that the third country authorities that provided a response are those of the countries that are geographically closer to the EU.

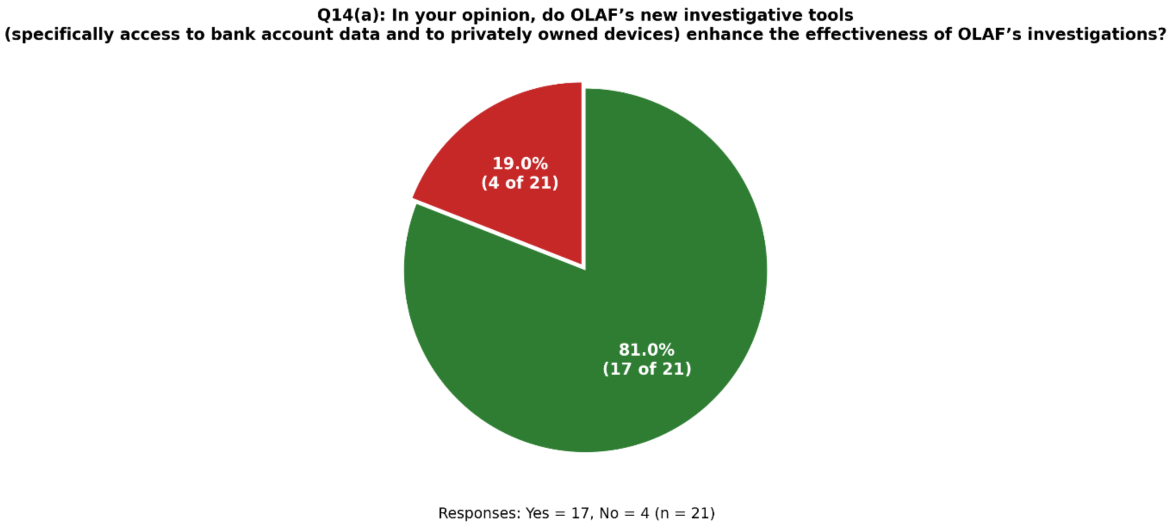
(219) As provided in the response to the relevant survey question.

Although the IOs and third country authorities had limited engagement with OLAF's activities, their responses still offered some noteworthy insights, particularly concerning the evaluation criteria of effectiveness, efficiency, and relevance. These stakeholders provided valuable perspectives on topics such as the level of access that OLAF staff have to information and data within their countries or organisations, the independence of OLAF's investigations, and the reliance of these investigations on their support. Additionally, they addressed the quality of cooperation between their respective entities and OLAF, as well as potential ways to enhance this cooperation, such as improving the exchange of information or increasing the use of electronic means.

Survey findings per evaluation criteria

On **effectiveness,** most AFCOS respondents credit the 2020 amendments to the OLAF Regulation with strengthening investigative powers, particularly in evidence collection, inspections, and cross-border cooperation. Indeed, as it can be seen in the graph below, 80.95% ([220]) of the stakeholders interviewed state that OLAF's new investigative tools enhance OLAF's effectiveness. It is claimed that the amendments to the applicable framework enhanced OLAF's autonomy and improved collaboration with EU IBOAs, including the EPPO, and national authorities. Such key advancements include, for example, better access to bank account information/record of transactions and access to national databases, as 64% ([221]) of the AFCOS interviewed reported that OLAF has access to Member States databases. However, some challenges persist differences in the national legal frameworks can delay investigations, the enforcement of recommendations lacks binding mechanisms, and follow-up procedures concerning the implementation of recommendations exclude AFCOS. AFCOS stakeholders call for more defined functions in regard to their offices, in order for them to better assist OLAF in its investigations. Lastly, while most agree the OLAF Regulation balances efficiency and rights protection, some call for stronger whistleblower safeguards and fraud prevention tools.

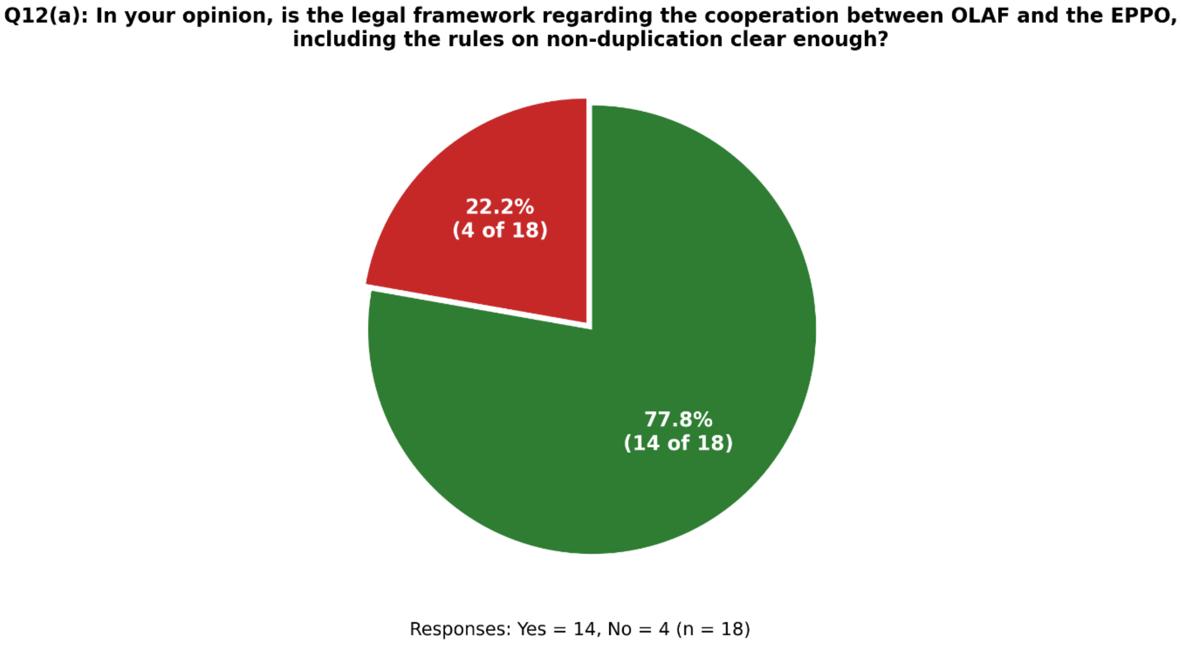
Figure 21 AFCOS replies to question 14(a)



([220]) 17 out of 21 respondents.
([221]) 16 out of 25 respondents.

Similarly, most EDP stakeholders find the legal framework, including the rule on non-duplication to be clear (77.7%[222]), but note practical challenges. These challenges include, for example, the inconsistent interpretation of key notions for the cooperation between OLAF and the EPPO and the practical application of the rule on non-duplication of investigations, such as the concepts of "same facts" and "criminal intent" across OLAF units, causing delays in the reporting of criminal conduct. Over half of EDPs (60%[223]) report obstacles in complementary investigations due to varying cooperation styles and procedural conflicts. While valuing OLAF's analytical support, some EDPs highlight risks from parallel investigations, and would prefer OLAF to remain inactive until the criminal investigation is concluded, as OLAF's contribution is most valuable when it complements, rather than when it duplicates or interferes with national investigations and/or EPPO's criminal investigations.

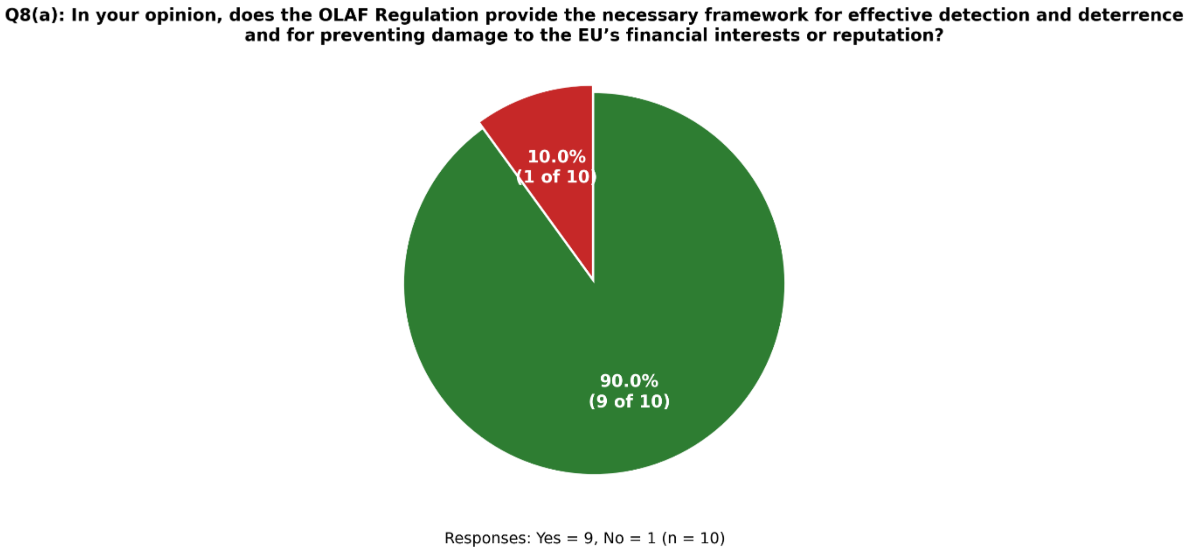
Figure 22 EDPs replies to question 12(a)



Furthermore, international organisations and third country authorities unanimously endorse OLAF's Regulation's effectiveness for external cases, with specific praise for combating organised crime. 88.89% ([224]) of respondents highlight OLAF's access to bank account information/record of transactions and privately-owned devices as key investigative tools that significantly improve outcomes. Moreover, 90% ([225]) of the stakeholders that replied to the survey stated that the OLAF Regulation provides the necessary framework for preventing damage to the EU's financial interests or reputation.

([222]) 14 out of 18 respondents.
([223]) 12 out of 20 respondents.
([224]) 8 respondents out of 9.
([225]) 9 respondents out of 10.

Figure 23 International organisations and third countries replies to question 8(a)



On **efficiency**, the position of AFCOS stakeholders reflects mixed but notable concerns regarding reporting requirements. While perceptions vary among AFCOS respondents, 41.18% ([226]) express dissatisfaction with the current reporting framework. AFCOS highlight an excessive administrative burden, particularly stemming from frequent *ad hoc* requests and questionnaires rather than standardised annual reporting. Some argue that the threshold for reporting irregularities is set too low, leading to unnecessary submissions of minor cases that may not warrant OLAF's involvement. A recurring suggestion is the introduction of a minimum significance threshold – such as clear indicators of fraud, corruption, or conflict of interest – to streamline reporting and filter out minor cases.

On the same topic of efficiency, international organisations and third country authorities affirm that there is room for improvement of the efficiency of the cooperation between them and OLAF (88.89%[227]). Moreover, a third country authority noted that they regularly do not receive the Final Report of the investigations conducted against them, which leads to negative repercussions for any further procedures such third country will undertake. One international organisation also mentioned that other organisations' set of rules and regulations also tend to limit the extent of information exchange with OLAF.

On **relevance**, AFCOS stakeholders broadly agree that OLAF remains essential in safeguarding the EU financial interests, emphasising its independence, cross-border investigative powers, and strengthened tools like banking data access thanks to the recent amendments to the OLAF Regulation. They highlight its dual role in both fraud investigations and shaping anti-fraud policy, particularly in instruments like the RRF. However, perspectives diverge on its adaptability. While 60% of AFCOS stakeholders who responded to the question ([228]) deem the current framework sufficient, others note limitations – especially regarding performance-based funding, where OLAF struggles to address irregularities masked by formal contract compliance. Concerns also regard structural hurdles, such as fragmented national laws and OLAF's perceived reduced scope after the EPPO's creation. As potential solutions, stakeholders propose modernising

([226]) 7 out of 17 respondents.
([227]) 8 out of 9 respondents.
([228]) 9 out of 15 respondents.

OLAF's mandate to cover emerging risks, accelerating procedures, and adopting advanced technologies to maintain its relevance.

On relevance, the feedback provided by third country authorities and international organisations was positive, as 90% ([229]) of the stakeholders surveyed who responded to the question stated that the OLAF Regulation addressed the original needs for protecting the EU's financial interests.

Lastly, on **coherence and EU added value**, most AFCOS stakeholders who responded to the question (76.92%[230]) find that OLAF's mandate coherently aligns other JHA bodies.. Among the surveyed stakeholders, some concerns exist about OLAF occasionally operating beyond its core role on the protection of the financial interests of the EU, though most see no urgent need for regulatory changes. Similarly to above, stakeholders call for clearer OLAF-EPPO coordination to avoid overlaps, especially in fraud cases. Further questions remain about AFCOS' own role and effectiveness and their potential duplication with other oversight bodies like the European Court of Auditors.

Conclusions on the stakeholder consultation

With respect to interviews, combining scoping and targeted interviews, the Study Team carried out 46 interviews with 74 stakeholders. The conducted interviews covered in a balanced way all stakeholder categories and addressed a broad range of different key topics across all evaluation criteria, including OLAF's operational coherence, its collaboration with the EPPO, and the integration of its practices within the broader anti-fraud system Naturally, not all interview participants provided extensive insight on every issue, as the focus of each interview changed slightly depending on the specific expertise of the interviewed stakeholder. Overall, the data collected through stakeholder interviews are considered to provide a solid basis for the analysis of the Study.

In general, an important part of the varied categories of stakeholders interviewed tend to claim that OLAF's legal framework is satisfactory, that Regulation 2020/2223 improved the Office's investigative powers and that OLAF's role in combating EU fraud continues to be of high relevance. However, all stakeholders interviewed seem to agree that there remains different challenges preventing OLAF to be operating to the fullest of its potential. Reoccurring issues brought up by stakeholders are OLAF's cooperation with the EPPO, whether through the hit/no-hit system under Article 12g or complementary investigations under Article 12f of the OLAF Regulation, OLAF's lack of access to certain types of data which prevents the office from investigating in certain cases and is symptomatic of OLAF's restricted investigative powers, and OLAF's lack of enforcement system on the recommendations that the office issues.

As far as the targeted surveys are concerned, the response rate is generally satisfactory and the quality of the insight provided is generally comprehensive and effectively addresses the major topics outlined in the study. While the survey to the EDPs yielded one or more responses from each of the Member States participating in the EPPO, at least one response has also been received by almost all Member States where an AFCOS is established. The survey to third country authorities and IOs yielded a lower response rate, despite the reminders sent by the Study Team, and mostly focused on the effectiveness criterion.

([229]) 9 out of 10 respondents.
([230]) 10 out of 13 respondents.

However, considering the more limited relevance of this stakeholder category, compared to the two other stakeholder categories targeted by the surveys, the data collected from third country authorities and IOs provide a sufficient and solid basis to support the analysis of the Study. The assessment of the survey responses shows a mixed participation from respondents: with respect to the AFCOS, respondents generally provided qualitative feedback in relation to the relevant questions, whereas only a small number of participants also provided quantitative data. Moreover, certain topics received comparatively limited input because stakeholders felt they lacked sufficient knowledge or engagement with OLAF's activities to provide substantial answers. For instance, with respect to the EDPs, respondents refrained from providing extensive replies to questions that did not concern their activities directly, such as the adequacy of the OLAF Regulation to conduct independent investigations, while focused their feedback on the topics where a closer link to their daily work could be identified.

Similarly to the findings of the interview stakeholders, most of the stakeholders that replied to the surveys find OLAF's legal framework to be adequate and that OLAF has an essential role in safeguarding the EU financial interests. However, stakeholders still note practical challenges. AFCOS stakeholders notably claimed that OLAF's current reporting framework is to be improved, highlighting an excessive administrative burden for all the parties involved in the process, while EDPs stakeholders flagged the risks from the parallel investigation system in place. Moreover, International organisations and third country authorities affirm that there is room for improvement of the efficiency of the cooperation between them and OLAF.