

# **EUROPEAN PUBLIC PROSECUTOR'S OFFICE**

## **Consolidated Annual Activity Report 2025**

Report pursuant to Article 48 of the EPPO's Financial Rules

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## List of abbreviations

**CAAR:** Consolidated Annual Activity Report

**CMS:** Case Management System

**CSO:** Case Support Officers

**ECA:** European Court of Auditors

**EDP:** European Delegated Prosecutor

**EJTN:** European Judicial Training Network

**IMPACT:** European Multidisciplinary Platform Against Criminal Threats

**EPPO:** European Public Prosecutor's Office

**ERA:** Academy of European Law

**EU:** European Union

**EUCI:** EU Classified Information

**Eurojust:** European Union Agency for Criminal Justice Cooperation

**Europol:** European Union Agency for Law Enforcement Cooperation,

**HNH:** Hit/no hit

**HR:** Human Resources

**IAC:** Internal Audit Capability

**IBOAs:** Institutions, Bodies, Offices and Agencies of the European Union

**ICF:** Internal Control Framework

**ICO:** Internal Control Officer

**ICT:** Information and Communications Technology

**KPI:** Key Performance Indicator

**MS:** Member State [of the EU]

**NEDPA:** National European Delegated Prosecutors' Assistant

**OAP:** Operational Action Plan

**OLAF:** European Anti-Fraud Office

**PCs:** Permanent Chambers [of the EPPO]

**PIF:** Protection of the financial interests (*Protection des intérêts financiers*)

**SNE:** Seconded National Expert

**SPD:** Single Programming Document

## Analysis and assessment of the College of the European Public Prosecutor's Office

The College of the European Public Prosecutor's Office (EPPO<sup>1</sup>) takes note of the Consolidated Annual Activity Report (CAAR) for the financial year 2025 and of the Declaration of Assurance thereto, submitted in accordance with Article 48 of the EPPO's Financial Rules.

The College of the EPPO,

- having regard to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the EPPO, and in particular Article 94 thereof,
- having regard to the Financial Rules applicable to the EPPO<sup>2</sup>, and in particular Article 48 thereof,
- having regard to the final annual accounts of the EPPO for the financial year 2025,
- having regard to the ECA's annual report on European Union (EU) agencies for the financial year 2024,
- having regard to the European Parliament's report of 29 April 2026 on discharge in respect of the implementation of the budget of the EPPO for the financial year 2024 (2025/2155(DEC)),

has analysed and assessed the CAAR 2025 and acknowledges the EPPO's performance and in particular:

- Welcomes the European Court of Auditors' (ECA) opinion on the EPPO's accounts for financial year 2024, according to which these present fairly, in all material respects, EPPO's financial position as at 31 December 2024, and that the transactions underlying the accounts are legal and regular in all material aspects.
- Notes with satisfaction that the European Parliament has granted discharge to the Administrative Director of the EPPO in respect of the financial year 2024 and welcomes the positive remarks made in its resolution.

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<sup>1</sup> COUNCIL REGULATION (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO').

<sup>2</sup> Decision 2/2021 of the College of the European Public Prosecutor's Office of 13 January 2021 on the Financial Rules applicable to the European Public Prosecutor's Office, as amended and supplemented by the Decision 023/2023 of the College of the EPPO of 19 April 2023.

- Welcomes the results presented in the CAAR 2025 and expresses its satisfaction with the achievements of the objectives set out in the Work Programme 2025, as reported in Part I.
- Welcomes that most of the recommendations from the internal and external auditors from previous years were closed in 2025 and that actions are being taken to ensure their full implementation in 2026.
- Notes that the exceptions registered in 2025 are immaterial (below the materiality threshold of 2%), and thus, do not indicate a systemic weakness of internal controls.
- Expresses its satisfaction with the rate of 100% of budget execution over the final 2025 budget.
- Welcomes the continued effectiveness in its recruitment efforts and the measures taken towards an increased rate of fulfilment of the EPPO establishment plan, underlying that 24 selection procedures were completed in 2025, and an overall occupancy rate of 98,8% was observed (Statutory Staff, Seconded National Experts and European Delegated Prosecutors).
- Notes the significant improvements in the EPPO security standards, aiming to ensure high-level security and protection of persons, premises, assets and information, in the high-risk environment within which the EPPO operates.
- Appreciates the strengthening of the EPPO's control environment and of the underlying elements that support the declaration of assurance (the building blocks of assurance).
- Welcomes the continued implementation of the EPPO internal control system and the result of its annual assessment as effective and efficient and that actions are underway to reinforce it.
- Notes the significant growth in the EPPO's workload, as a combination of incoming information resulting in new investigations, and ongoing investigations opened in the past, and notes an expectation of continuous growth of workload in the coming years.
- Regrets the marginal increase in the EPPO's resources in 2025 and expresses its concern about the persisting understaffing of the EPPO, in general, and of some functions, in particular, and the resulting risk to the EPPO's ability to continue delivering on its mandate in a satisfactory manner.
- As in the past years, calls on the EU Budgetary Authority to consider a timely increase of the staff allocated to the EPPO.

- Recalls the limitations brought by some features of the EPPO Regulation in the practical deployment of the EPPO's mandate and insists on the EU to address them.
- Welcomes the actions taken to ensure business continuity and provide a high level of administrative service and efficiency despite difficult circumstances.
- Notes that the required reviews were completed, that the declaration of assurance has been signed by the Authorising Officer, and that no critical issues are reported that would merit a reservation for the financial year 2025 to the Discharge Authority.

Based on the above observations, and in accordance with Article 48 of the Financial Rules applicable to the EPPO, the College of the EPPO takes good note of the CAAR 2025.

The CAAR 2025 shall be sent to the European Parliament, the Council, the European Commission and the European Court of Auditors.

Luxembourg,

For the College,

Laura Codruța KÖVESI

European Chief Prosecutor

## Executive summary

2025 marked the fourth complete calendar year of operations for the EPPO following its financial autonomy in mid-year 2021.

As in the previous years, in 2025 the EPPO addressed the continued upward trend in its workload and reinforced ties and fostered cooperation with relevant counterparts, international organisations, expert networks and fora. Despite persistent structural understaffing, which continued to adversely affect both investigative capacity and administrative support, the EPPO performed its mission in a consistent and efficient manner, within the limits of the resources allocated by the Budgetary Authority.

The EPPO [Annual Report 2025](#), highlighting the main features of operations in 2025, was published in accordance with Article 7 of the EPPO Regulation<sup>3</sup>. This report expands beyond the elements of the EPPO Annual Report, in CAAR-standardised format, on the specific aspects of resources management.

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<sup>3</sup> Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO').

## Part I: Achievements of the year

### *Operational level*

In 2025, the EPPO processed **6 966 crime reports**, representing an increase of more than 6% compared to the previous year, and opened **2 030 investigations**, 35% above the number of investigations open in 2024. By the end of 2025, the total number of **active cases reached 3 602**, reflecting an increase of 35% compared to the number of active cases registered by the end of 2024. The estimated damage involving these 3.602 active cases is of **€67.3 billion**, more than double the estimated damage of the number of active cases by the end of 2024<sup>4</sup>.

These figures reflect a significant year-on-year increase in workload, in line with the upward trend observed since the creation of the EPPO.

This persistent evolution proves that the level of detection of fraud affecting the financial interests of the EU in the participating Member States (MS) has continued to improve. It also shows that there is better public awareness about the EPPO, and that the expectations of European citizens remain high.

On the other hand, despite the sustained increase in workload and a context of extremely limited resources, performance and effectiveness indicators remain robust, as illustrated in the following sections.

### *Administrative level*

Throughout the year, the EPPO's organisational setup became more mature, marked by the development and strengthening of its control systems. Improvements were seen across key supporting functions, alongside the development of new projects, such as the EPPO IT autonomy programme.

While these results are positive, the EPPO's performance could have been further enhanced had the necessary resources been made available.

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The EPPO's overview per objective in 2025 is presented in greater detail in the following sections.

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<sup>4</sup> 24,8 billion

## 1.1. Specific 2025 Objectives

### **A. Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate.**

Most of the key performance indicators (KPI) were met. For those where the outcome fell short of expectations, justifications are provided.

Furthermore, given that a substantial number of performance indicators exceeded the EPPPO estimates regarding investigation and prosecution activity, it should be recalled that only a significant reinforcement of human and financial resources will enable the EPPPO to properly and timely manage the significant increase of active and new investigations in the coming years.

#### ***Ensure processing of all cases reported to the EPPPO, within standards and as per the terms of the EPPPO Regulation (SO A.1.1).***

By 31 December 2025, the EPPPO had **3 602 active investigations**, (around 35% more than in 2024), which is above the performance indicator range<sup>5</sup>).

In 2025, the EPPPO processed 6 966 crime reports, 6% more than in 2024. This increase has been driven mainly by **reports from private parties – 4 629**, which is similar to 2024 and significantly above the performance indicator range<sup>6</sup>, as well as from national authorities (2 107, which is 20% more than in 2024).

Lastly, it should be emphasised that in 2025, after verification of all the reports received, the EPPPO opened **2 030 investigations** (figure above the performance indicator range<sup>7</sup>), which is almost 35% more than in 2024.

#### ***Ensure the ECP, the College, the EPs, the PCs and the EDPs have the resources to monitor and adopt decisions in the investigations carried out by the EPPPO (SO A.1.2)***

In 2025, with **275 indictments filed**, which is 34% more than in 2024 and clearly above the performance indicator range<sup>8</sup>, the EPPPO continued to bring more perpetrators of EU fraud to judgment in front of national courts. Moreover, by year-end, the number

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<sup>5</sup> 3 100

<sup>6</sup> 2 500 – 3 000

<sup>7</sup> 1 700

<sup>8</sup> 100 - 200

of **ongoing cases in the trial phase was 517** and the number of **final convictions was 159**, both considerably above the corresponding indicators<sup>9</sup>.

Regarding the type of investigations, the number of **active cross border investigations** (987)<sup>10</sup> is clearly above the performance indicator<sup>11</sup>, and the number of **active investigations linked to third countries** is also significant (146). Moreover, the **percentage of ongoing investigations involving more than one MS**<sup>12</sup> (27%) remained stable within the estimated range of the performance indicator<sup>13</sup>. In this context, it should be added that the EPPO has assigned **1 524 requests for assisting measures to EDPs** in a different MS, which is above the estimated range of the performance indicator<sup>14</sup>. Finally, it should be noted that the number of **ongoing investigations where the participation of a criminal organisation is recorded** was monitored for the first time in 2025. It reveals a total of 427 investigations, more than 10% of the ongoing investigations.

In line with EPPO's objective to focus on damage recovery, judges granted EDP freezing orders worth 1.13bn, clearly above the estimate<sup>15</sup>. Based on these orders, freezing of assets for the total value of **€289 million**, were executed. It should also be highlighted that by the end of 2025, **the estimated value of damages involved in ongoing investigations** amounted to €67 billion, 173% more than in 2024, and significantly above the performance indicator<sup>16</sup>.

### ***Notify with pertinent information concerned stakeholders without delay (SO A.2.1)***

By 2025, **1025 communications** (significantly above the number reported last year and the performance indicator<sup>17</sup>) **were sent by the EPPO to the IBOAs** in accordance with the EPPO Regulation, the working agreement and working arrangements in place, providing information allowing them to take appropriate measures.

### ***Grow the EPPO's prosecution capacity at the decentralised level (SO A.3.1)***

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<sup>9</sup> 150-250 (ongoing cases in trial phase); 40-60 (convictions).

<sup>10</sup> No of active cross-border investigations.

<sup>11</sup> 500-600

<sup>12</sup> Acts either committed on the territory of several countries, or which caused damage to several countries.

<sup>13</sup> 20% - 30%

<sup>14</sup> 1000-1300

<sup>15</sup> 500m-1bn

<sup>16</sup> € 20 - 30 bn

<sup>17</sup> 400 - 500

The budget constraints that the EPPO has faced since its foundation had a significant impact on the yearly achievement of this specific objective. In fact, only by the end of the year the EPPO was able to **deploy 175 European Delegated Prosecutors (EDPs)**<sup>18</sup>. In this concern it should be noted that the EPPO 2025 budget request included in fact the resources to integrate **210 EDPs**. As this request was not accepted by the Budgetary Authority, the number of EDPs to be deployed had to be reduced significantly.

Moreover, it should also be stated that in 2025 the Budgetary Authority continued to grant resources equivalent to only 80% of the AD9 remuneration , instead of 100% of that remuneration, which corresponds to the EDPs remuneration. As a result, by the end of 2025, the EPPO remained consistently underfunded in terms of EDP remuneration and had to re-allocate resources from other critical areas to pay for this structural gap of the EDPs remuneration.

Regarding the **number of training sessions provided to the EDPs**, 11 were delivered in 2025.

#### ***Provide support to investigations via Case Support Officers (SO A.4.1)***

As planned, the EPPO assisted investigations through its Case Support Officers (CSO), who, in 2025, **supported 25% of the ongoing cases**, in line with the performance indicator target<sup>19</sup>. However, additional support would be needed to further enhance the effectiveness of the investigations, but this is currently not possible due to serious resource constraints that the EPPO is facing.

In this regard, it should also be noted that all 43 CSOs in the EPPO Investigation and Analysis support sector made use of the digital analytical tools deployed by the Central Office and supported investigations, complementing the resources available at national level.

#### ***Establish internal guidelines and handbooks on criminal typologies and investigative methodologies, based on reviews of ongoing criminality related to PIF offences (SO A.5.1) and Enhancing investigative and analysis support knowledge sharing with EPPO (SO A.5.2)***

Clearly above the performance indicator range<sup>20</sup>, **eight reports on typologies** were produced during the year, concerning customs fraud, VAT fraud evasion of Union

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<sup>18</sup> 2 more than the estimate (173) – Multiannual Objective.

<sup>19</sup> 25 %

<sup>20</sup> No. of strategic reports on the typologies identified in various types of fraud affecting EU funds issued during the year: 2-3.

sanctions, corruption offences and asset recovery. Moreover, in line with the performance indicator range<sup>21</sup>, **eight guides and other resources on best investigative practices** were prepared and shared with prosecutors and operational staff.

### ***Activity of the Permanent Chambers (PCs)***

The PCs monitor and direct the investigations and prosecutions conducted by the EDPs, ensure the coordination of investigations and prosecutions in cross-border cases and, by implementing the decisions adopted by the College, ensure coherence, efficiency, and consistency in the EPPO's prosecution policy throughout the participating MS.

Cases are allocated randomly to the PCs immediately after registration. Each of the 15 PCs consists of a chairperson and two European Prosecutors, who are its permanent members. Additionally, the European Prosecutor supervising an investigation or prosecution in an individual case takes part in the deliberations and decision-making of the PC in that individual case.

Each PC relies on legal and administrative support to ensure proper and thorough monitoring of each of the investigations. In 2025, the PCs held 470 meetings.

### **B. Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions, effectiveness and efficiency.**

The EPPO ensures that crime reports it receives are processed and verified timely, efficiently and effectively in accordance with the obligations enshrined in the Regulation. In particular, it ensures that information submitted by national authorities for the purposes of evocation, is effectively prioritised and handled in such a way that it enables the EPPO to take a swift decision on whether to exercise its right of evocation, complying with the strict deadlines foreseen by the Regulation.

The EPPO aims for a high rate of accuracy and efficiency in the registration of information in the CMS, both at the central and decentralised levels. It strives to streamline and develop its CMS capabilities to enhance the resilience, availability and adaptability of its components to the changing business needs of the organisation.

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<sup>21</sup> No of yearly guides, booklets, or other resources to consolidate best investigative practices: 5-10.

However, given the severely constrained resources, the CMS Programme focused its activities in 2025 on only a few evolutions of the existing digital systems and optimisations of the business processes, providing additional access to digital tools within the national offices and improving the user experience, performance and security.

### ***Establish and maintain access to information databases (B.1.1)***

In 2025, and within the estimated range of the performance indicator<sup>22</sup>, the EPPO made use of 45 **EU institutional and commercial databases**, in order to improve reporting and streamline the flow of information, as well as enhance its investigation.

In 2025, the EPPO had access to **16 subscription-based legal databases**, 4 more than the estimated 12.

### ***Deliver linguistic services to the characteristics required by the specific phase of the case management cycle (B.1.2)***

In an effort to improve translation services, 96,45% of CMS documents (16,45% above the performance indicator<sup>23</sup>), were machine translated. In fact, out of 495.050 documents uploaded in the CMS, **477.471 have been machine translated**. A further 7.399 pages of operational documents were human translated, a decrease compared to 2024, and significantly below the performance indicator<sup>24</sup>, which can be attributed to an enhanced support from the Linguistic Services and better resource management. Amongst the 1.679 human translation requests, 97,3% were delivered on time. Additionally, the EPPO held, as foreseen, 14 events, including case related coordination meetings, execution of Art. 31 (of the EPPO Regulation) requests and other events with simultaneous/consecutive interpretation.

### ***Streamline and further develop the Case Management System capabilities (B.2.1)***

In an effort to increase efficiency, productivity and user satisfaction, the EPPO released **5 CMS major releases**, which is above the performance indicator<sup>25</sup>.

Performance and Security of the CMS Ecosystem have been two areas of attention. In addition to new features, as new roles for European Prosecutors Operational Support, automatic creation of bulk of data subjects, enhanced Export functionality between

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<sup>22</sup> 40 - 45

<sup>23</sup> 80%

<sup>24</sup> 25 000

<sup>25</sup> 4

solutions, management of meetings, integration of EU Funding Programmes, implementation of Precautionary and assisting measures, enhanced translation options for documents were also developed.

There were 971 minutes of downtime during business hours, and 2.040 minutes outside of business hours, which is within the limits of the performance indicator.<sup>26</sup>

### ***Further development of Digital Forensics, Operational Analysis Lab/infrastructure and up taking software solutions to accommodate increasing needs to analyse high volumes of data (B.3.1)***

In 2025, the EPPO increased significantly the use of digital tools to support investigations. 450 **cases received analytical support**, either from the dedicated analysts in the specialised cluster, or from CSOs within the Operations Unit using **digital analytical tools**.

Similarly, the **number of EPPO users of operational digital analytical tools** increased beyond the expectations. All CSOs in the EPPO Investigation and Analysis support (IAS) sector, totalising 79,<sup>27</sup> received full-scale training and engaged in some level of use of relevant digital analytical tools in their operational work.

In this regard, it should be noted that the EPPO initiated the Operational Digital Infrastructure Network (ODIN) programme in 2024, which aims to develop digital tools that increase the analytical capabilities of CSO to support the investigations. Due to budget constraints, the EPPO was not able to progress with this project, despite its fundamental importance to support the investigations.

### ***Contribute to interoperability with other (judicial) information systems (B.4.1)***

In 2025, the EPPO contributed to interoperability with MSs and IBOAs to deliver pilot implementations, and develop its governance and administration Information and Communication Technology (ICT) tools towards more efficient processes and procedures, with supporting tools for collaboration on case files and casework data and features developed (Private Parties Dossier, MyEPPOspace, operational document management features), integrated with automatic machine translation, or digital signature components.

In fact, two initiatives have been launched in this area. Firstly, the EPPO-Connect Portal, as the entry point for all crime reports from reporting parties (National Authorities of

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<sup>26</sup> <1200 min during business hours.

<sup>27</sup> above the performance indicator (39).

MS and IBOAs). Secondly, the eCODEX EPPO Working Group (under leadership of EU-LISA) prepared a detailed analysis of the EPPO legal transactions between the systems and delivered the target data model, putting the premises for an automated exchange and interoperability between EPPO CMS and the national CMS.

The estimates for the key performance indicator defined for this specific objective (*statistics on exchanges of information and Hit/no hit (HNN)*) with OLAF and the European Union Agency for Law enforcement cooperation (Europol), were largely exceeded in 2025. Regarding OLAF, the total of exchanges and HNN requests amounted to 300, compared to the 30-50 initially estimated, and with regard to Europol that figure ascended to 374 requests for information, compared to an estimated range of 300-400.

**C. Build up, and integrate in, a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests.**

In 2025, the EPPO pursued the implementation of its international strategy to reinforce ties and foster cooperation with relevant counterparts, including institutions, bodies, offices and agencies of the EU, authorities of non-EU countries and EU MSs not participating in the EPPO, as well as international organisations, expert networks and fora.

***Establish and operate framework with key institutional partners enabling the effective collaboration and access to information assets, required by the performance of the EPPO investigations and prosecutions tasks (C.1.1)***

In 2025, the EPPO concluded working arrangements with the European Parliament and the European External Action Service.

It organised several trainings with EU institutions (European Parliament, European Commission, European Economic and Social Committee, and several EU agencies) to inform about the EPPO's activity, its added value, and the mechanisms to report suspicions of criminal conduct to the EPPO, with the aim to increase the level of detection and reporting of suspicions of crime from IBOAs.

This was also a key message passed by the EPPO in policy discussions with the European Parliament (LIBE committee<sup>28</sup>, CONT committee<sup>29</sup> and the Recovery and

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<sup>28</sup> Committee on Civil Liberties, Justice and Home Affairs.

<sup>29</sup> Committee on Budgetary Control.

Resilience Facility Scrutiny Working Group), the European Commission (Third annual high-level review of the cooperation agreement, meeting with all Commission Director Generals), and the Interinstitutional exchange of views on the activities of OLAF (European Parliament, Council of the EU, the European Commission and several anti-fraud bodies).

However, **the EPPO has received only 143 crime reports submitted by Institutions, Bodies, Offices and Agencies of the EU (IBOAs)** during 2025. Despite the estimate of 300-500 crime reports per year, the actual figures have consistently fallen below the estimate. Although the estimate appears to be overstated, it is fair to say that IBOAs need to improve their fraud detection mechanisms. IBOAs contribute just 2% of the total number of reports received by the EPPO and among all categories of reporting entities are the only ones for which the numbers have remained basically stable over the last years. On the other hand, the percentage of these crime reports where the EPPO decided to initiate an investigation reached 70%, exceeding the initial estimate (50-60%) and demonstrating the effectiveness of this reporting.

Under the cooperation framework established in December 2024 between the EPPO and the Commission, a direct, systematic and comprehensive information flow has been established to allow the responsible Commission services to adopt administrative measures (such as the exclusion from receiving EU funds following Early Detection and Exclusion System procedures).

EPPO also has a complex cooperation with OLAF, encompassing a reporting and exchange of information meant to allow each organisation to exercise their specific roles and responsibilities when it comes to the protection of the financial interests of the EU, as well as the provision of support to EPPO's investigations and the conduct of complementary investigations where suitable. In this context, it should also be underlined the EPPO close and extremely effective cooperation with Europol on various operational matters. In particular, Europol provided support in 480 EPPO investigations. This ranged from simple information exchange to complex operational support (analytical support, expertise, in person support etc.). Within Europol, the EPPO is also closely cooperating with the European Financial and Economic Crime Centre and is an associated party of the following Analysis Projects (APs): AP High Risk Organised Crime Groups, AP Corruption, AP Asset Recovery; AP Money Laundering, AP MTIC, AP Sustrans, and AP SMOKE. Through its specialised Operation teams, the EPPO has been actively contributing with relevant operational experience and providing insight to these projects, while enriching its own knowledge and capabilities

in providing expertise. In this regard, it is also worth noting that the EPPO is a member of the EU Innovation Hub for internal security, hosted at Europol.

Furthermore, the EPPO maintains a strong cooperation with the European Union Agency for Criminal Justice Cooperation (Eurojust). During the reporting period the European Chief Prosecutor and the President of Eurojust met twice and the EPPO and Eurojust liaison teams once. By the year's end, there were 24 ongoing investigations supported by the Eurojust National Desks. The EPPO continued to participate in the European Judicial Network (EJN) for Organised Crime Prosecutors and took part in the kick-off meeting of the Judicial Focus Group on Money Laundering and Asset Recovery, both hosted by Eurojust.

Lastly, it's worth noting that the EPPO is also participating in the European Multidisciplinary Platform Against Criminal Threats (EMPACT), and more specifically, in the Operational Action Plans (OAP) relevant to the EPPO's mandate, namely: *High-risk Criminal networks (HRCN) and Missing Trader Intra-Community (MTIC) fraud and Excise fraud*, as well as *Criminal Finances, Money Laundering and Asset Recovery (CFMLAR)* and continued to lead an Operational Action (OA) under the EMPACT OAP targeting MTIC fraud.

### ***Ensure cooperation with non-participating EU Member States (NPMS), third countries and international organisations (C.1.2)***

In 2025, the EPPO further strengthened its operational capacity in cross-border investigations by significantly expanding its international cooperation framework. The EPPO signed **12 new working arrangements** with key judicial and institutional partners.<sup>30</sup>

As a result, **28 working arrangements** are now in force between the EPPO and its international partners. Moreover, in the frame of the working arrangement signed with the Prosecutor General's Office of Ukraine, the EPPO welcomed the first liaison officer appointed at the EPPO.

In parallel, the EPPO engaged in **institutional-level discussions** with judicial authorities from, inter alia, Armenia, Australia, Canada, Chile, Hungary, Ireland,

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<sup>30</sup> Including: the Federal Office of Justice of the Swiss Confederation, the Federal Prosecution Service of Brazil, His Majesty's Revenue and Customs (HMRC) of the United Kingdom, the Ibero-American Association of Public Prosecutors (AIAMP), the National Prosecutor of Chile, the National Public Prosecutor's Office from the Republic of Argentina, the Office of the Prosecutor General from the Republic of Costa Rica, the Office of the Prosecutor General of the Nation from the Republic of Panama, - the Organisation for Economic Co-operation and Development (OECD), the Public Ministry of the Republic of Paraguay, the Prosecutor General's Office of the Republic of Peru, the Specialised Anti-Corruption Prosecutor's Office (SAPO).

Moldova, People's Republic of China, Republic of Korea, Switzerland, Taiwan, Tunisia, United Arab Emirates, Ukraine, United Kingdom and the USA, reflecting the growing global dimension of its mandate.

Throughout the year, the EPPO organised and participated in **operational meetings and expert-level exchanges** with delegations from Bosnia and Herzegovina, Brazil, Chile, Costa Rica, Dominican Republic, Monaco, Panama, Paraguay, Peru, Ukraine, United Kingdom and Uruguay.

These exchanges facilitated the sharing of expertise and best practices, helping to tackle operational challenges in complex cross-border investigations, with a strong focus on organised crime and asset recovery.

**As an observer or member**, the EPPO actively contributed to the work of several international networks, notably through participation in the corresponding plenary meetings<sup>31</sup>.

In addition, the EPPO participated in several international conferences dedicated to financial crime, corruption and asset recovery, organised in particular by the Ibero-American Association of Public Prosecutors (AIAMP), the Intra-European Organisation Of Tax Administrations (IOTA), the Law Enforcement Network of the Anti-Corruption Network for Eastern Europe and Central Asia, the Ministry of Justice of the United Arab Emirates ("Conference on the Role of Central Authorities in Asset Recovery"), the Middle East and North Africa Regional Asset Recovery Network (MENA-ARIN), the OECD Global Anti-Corruption & Integrity Forum and the Southeast European Prosecutors Advisory Group (SEEPAG).

For this specific objective, two key performance indicators were established. The **number of institutional engagements with EPPO partners from non-participating Member States, non-EU Countries or international organisations or network, including signature of working arrangements** and the **number of mutual legal assistance (MLA) requests/European investigation orders (EIO) in relation to Non-participating**

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<sup>31</sup>Namely: The European Partners Against Corruption (EPAC) and the European Contact-Point Network Against Corruption (EACN), Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network), - OECD Working Group on Bribery in International Business Transactions (WGB), law enforcement officials (LEO), Global Network of Law Enforcement Practitioners against Transnational Bribery (GLEN) and Taskforce on Tax and Crime (TFTC), the Network of Public Prosecutors or equivalent institutions at the Supreme Judicial Courts of the Member States of the European Union (NADAL Network), - the Egmont Group, the Committee of Experts on the Operation of the European Conventions on Co-operation in Criminal Matters (PC-OC), the Camden Asset Recovery Inter-Agency Network (CARIN), Annual General Meeting and Steering Committee, the European Judicial Network (EJN), European Judicial Focus Group on Asset recovery and Money-laundering and European judicial network on organised crime.

*MS and third countries.* The number of institutional engagements, including the signature of working arrangements, numbered 39, significantly above the estimate (16). In addition, the number of MLA/EIO reached 98, out of which 45 relate to regarding Non-participating MS<sup>32</sup> and 53 to non-EU countries<sup>33</sup>, demonstrating effective international cooperation.

### ***Reinforce national law enforcement authorities' staff competencies, and alignment with the EPPO methodology (C.3.1.)***

The EPPO conducted and funded, under the aegis of the so called EPPO Academy training programme, four international on-site courses: *EPPO Essentials: Cross-border policing and financial investigations* and *EPPO Advanced: Cross-border policing and financial investigations* in cooperation with the *Guardia di Finanza economic and financial police school*. These courses were designed for 97 **financial investigators from law enforcement agencies** across the 24 EPPO Member States, which is significantly above the estimated 46. The participants were trained in an international environment on PIF crimes and the peculiarities of working on investigations for the EPPO, in the advanced courses with a focus on organised crime.

Further dedicated training sessions were provided to law enforcement officers in several participating Member States on topics related to PIF Crimes and the way EPPO conducts its investigations. Additional training was also provided in a Workshop on EPPO for Latvian Customs Officers. Moreover, twice a year, the EPPO hosts Study visits of Courses of the Guardia di Finanza.

Under the Working Arrangement with European Union Agency for Law Enforcement Training (CEPOL), the EPPO delivered part of training for law enforcement from 27 Member States on fighting organised crime and MTIC fraud investigations.

Furthermore, the EPPO delivered part of a training for law enforcement in the Baltic region and on organised crime for the Western Balkans. In addition, the EPPO

<sup>32</sup>

Denmark	Hungary	Ireland
4	26	15

<sup>33</sup>

Bosnia and Herzegovina	Cabo Verde	Costa Rica	Dominican Republic	Republic of Korea	Montenegro	Morocco	Paraguay	Peru	Serbia	Singapore	Switzerland	United Arab Emirates	United Kingdom	Ukraine	Uruguay	United States of America
2	1	3	1	1	2	1	1	1	5	1	7	2	12	3	1	9

organised three webinars with CEPOL on combating MTIC fraud and sanctions circumvention.

In support of training for the judiciary, the EPPO's EDPs supported **training sessions and gave specialised training courses** on the EPPO, its institution, regulation, mandate, and way of investigating for judges and prosecutors in various participating Member States, for example Belgium, Cyprus, Finland, Germany, Italy, Lithuania, Luxembourg and Poland. Alone in Poland, with onsite and online trainings, about 1 300 judges and prosecutors could be reached. Training sessions were delivered for example on the fight against corruption in Czech Republic, Finland and Malta, on the fight against asset recovery and money laundering in Czech Republic, on the fight against customs fraud and police and judicial cooperation in Portugal, on VAT fraud in Germany.

Additionally, the Central Office hosted delegations from the judiciary and prosecution services of several Member States to raise awareness about the EPPO and its investigations.

The EPPO also supported five **training courses in person and online** organised by ERA. In implementation of the Working Arrangement with the European Judicial Training Network (EJTN), trainers were deployed to their training sessions. The EPPO and EJTN cooperated on a webinar on "*EPPO cases and judicial review: the role of national courts*". Moreover, the EPPO welcomed two study visits from the Academy of European Law (ERA) of law enforcement officers and prosecutors in the context of one of their CEPOL and EJTN trainings and of prosecutors in the context of their training for the Baltic countries.

In addition, the EPPO organised two EJTN study visits to the Central Office, which gave judges and prosecutors from all over Europe the chance to learn more about the EPPO. One of them, being a specialised study visit on financial crimes, gave the opportunity to get an in-depth view into the mandate and work of the EPPO.

Moreover, in 2025, the EPPO hosted five EJTN Long-term trainees (judges and prosecutors) for a period of six months, who joined the Operations unit and worked with the EPs, the Legal Service, or the Data Protection Office.

### ***Maintain and diffuse central and decentralized levels staff proficiency on investigations and prosecutions standards on approach deployed by the EPPO (C.2.1.)***

In terms of external training, the Consortium of the ERA and the EJTN provided one onsite language training and 6 online professional development training courses to EDPs and operational staff on different operational topics throughout the year.

13 additional trainings on operational topics were organised internally in order to disseminate relevant knowledge on the specificities of the legal systems of the participating Member States, the most relevant typologies of offences falling under the competence of the EPPO and the use of the analytical digital tools used by the office.

### **D. Protect EPPO personnel, physical and digital assets from security threats**

#### ***Ensure that EPPO premises, assets and personnel required to enable the EPPO mandate are adequately protected (D.1.1.)***

In 2025, the EPPO's activities have been implemented in alignment with the Security Strategy 2024-2028<sup>34</sup>. In this regard, in terms of the security policy framework, the EPPO has reached the 90% maturity threshold planned under the first objective of the Strategy, and **85% compliance with the new Cybersecurity Regulation<sup>35</sup> on information security policies**, as estimated. Linked to this objective, the organisation has also updated its Security Rules on the Protection of EUCI<sup>36</sup> aligning them with the Council Security Rules<sup>37</sup>.

In terms of physical security, in collaboration with Luxembourgish authorities, significant strides were made in 2025 to increase the security of EPPO's headquarters as part of the refurbishment project. To this end, and as planned, **95% of the required security measures for areas handling EUCI** have been integrated in the project. And as part of the same project, **90% of the physical security controls** have been reviewed and updated.

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<sup>34</sup> Decision 042/2024 of the College of the European Public Prosecutor's Office Of 26 June 2024 on the EPPO Security Strategy 2024-2028.

<sup>35</sup> Regulation (EU, Euratom) 2023/2841 of the European Parliament and of the Council of 13 December 2023 laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union, PE/57/2023/REV/1, OJ L, 2023/2841, 18.12.2023.

<sup>36</sup> Decision of the College 057/2025 of 18 June 2025 amending the Security Rules of the EPPO for the protection of EU Classified Information.

<sup>37</sup> Council Decision 2013/488/EU of 23 September 2013 on the security rules for protecting EU classified information.

For the **decentralised offices** managed by the Member States, comprehensive **physical security risk assessments** were conducted<sup>38</sup> in 65% of the offices, as planned, further strengthening the organisation's physical security posture.

In terms of liaison with **National Security Authorities from Member States**, the EPPO reached bilateral exchanges with 100% of the community raising its security outreach.

As planned in the Security Strategy, the year 2025 was also marked by substantial progress on the implementation of the Cybersecurity Regulation. To this end the EPPO enhanced the **implementation of cybersecurity controls** reaching an average over 95% per business service. This has been aligned with the delivery of new **risk assessments reaching, as estimated, over 70%** of all EPPO systems. Overall, the EPPO has timely carried out all required milestones by the Regulation and reported within the deadline to the Interinstitutional Cybersecurity Board (IICB). Moreover, in line with the Regulation, the EPPO has reviewed its **incident management framework** and achieved 100% compliance in its reporting processes, meeting the KPIs on *counterintelligence reports and overall monthly reports*.

Additional improvements are foreseen for the Security Information and Event Management (SIEM), project that due to budgetary constraints has been initiated only at the end of 2025 and will continue throughout 2026 for completing the goal of including the **EPPO logs to ensure the monitoring of its digital systems**.

Finally, in order to complement the technical and organisational measures, the EPPO has also invested in raising the security culture:

- In the **counter-intelligence area**, the EPPO successfully run an awareness campaign on espionage, information security and related risks with **90% attendance**;
- For **cybersecurity**, regular and *ad-hoc* sessions took place throughout the year, with **100% attendance for newcomers**, enhancing personnel's cybersecurity dexterity;
- In terms of **physical security and safety**, the EPPO continued to join the interinstitutional Security and Safety Days and promote a prevention culture.

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<sup>38</sup> 43 operational offices, plus Bari and Stockholm.

## E. Administer the EPPO to deliver on EU public administration standards.

In 2025 the EPPO continued to improve its governance systems to drive organisational efficiency and achieve a higher level of maturity in the organisational processes within the resource constraints,<sup>39</sup> mapping and documenting processes and workflows, reinforcing the blocks of assurance, optimising services, processes, and resource allocation.

### ***Assurance framework - Assure effectiveness, efficiency, legality and regularity in the use of resources made available to the EPPO, as well as respect of other EU public administration standards. (E.1.1)***

The EPPO continued to implement the Internal Control Framework (ICF) bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. The **percentage of the compliance criteria fulfilled by end of 2025** was 84%, 4% above the minimum estimated threshold for the performance indicator (see detailed analysis in Part III).

During the last quarter of 2025, the Internal Audit Capability (IAC) conducted a follow-up review on the implementation of EPPO's action plans to address previous audit recommendations, reinforced the documentation of the audit methodology, and prepared for approval the Strategic Audit Plan for the period 2025-2027. To date, 82% of the **recommendations stemming from internal and external audits**, as well as from other internal review mechanisms - including *ex-post* controls and ICF framework assessments - have been implemented, which is in line with the performance indicator. The remaining 18% are currently being implemented within the planned timeline.

Moreover, in 2025, the EPPO **adopted and implemented several documents and records management policies and practices**. The process is still ongoing for non-operational records. Due to resource constraints and the need for prioritisation of operational tasks and the IT autonomy programme, the KPI target related to this activity, set at .90%, was not achieved<sup>40</sup>. On the other hand, the percentage of the EPPO staff using ARES, trained in line with the RDM competency framework, achieved the estimated target.

Finally, as planned, the Business Continuity Plan, was approved during the last semester of 2025, and steps were taken for the Disaster Recovery Plan testing.

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<sup>39</sup> >60%

<sup>40</sup> >45%

***Financial, procurement and contract management services - Provide budget, financial and accounting services in line with sound financial management principles, ensure legality, regularity and reliability of financial operations (E.2.1)***

The budget of the EPPO is fully financed by the General Budget of the EU. In 2025, €85.9 million was budgeted for the delivery of the EPPO's mission, compared to €76.4 million in 2024 (+12%). By the year's end, **100% of the 2025 final budget was committed**, and 91.2% paid. The remaining 8.8% of 2025 payment appropriations were carried over to 2026. Moreover, the EPPO's **late payments** represent 2% of the total number of Payment Requests validated in 2025<sup>41</sup>. All targets set by the corresponding indicators were reached<sup>42</sup>.

Lastly, as planned, the **EPPO 2025 Final Annual Accounts** were submitted in a timely manner, and an unqualified (clean) opinion was provided by the external auditor.

Detailed analysis of the *financial, procurement and contract management services* is provided in Part IIa (point 2.2.)

***Human resources - Build a strategic HR function, beyond a compliance-based programme (E.3.1)***

The EPPO achieved greater autonomy and responsibility in HR duties, reflected in an enhanced control over procedural tasks (recruitment, onboarding, departures, declarations, entitlements, metrics monitoring and policies), formalisation of staff lifecycle processes, and improved robustness.

The **percentage of statutory and Seconded National Experts (SNEs) posts** filled or offered by 31 December 2025 (98%) and **the average over-the-year occupancy rate** for statutory posts and additional posts granted during the year (94,6%), are in line with the KPI targets <sup>43</sup>.

On the other hand, **the observed turnover rate**<sup>44</sup> (2,3%) was in line with the defined below target (below 5%).

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<sup>41</sup> It is noted that most of the late payments were coming from the EC AGM instrument managed by the PMO due to ABAC/SUMMA interoperability issues outside of EPPO's control. Excluding the AGM late payments, the result is 0.4%.

<sup>42</sup> % of commitment of start-of-year budget by year end: >95%.

% of payments done after statutory deadline in number of transactions by year end: <5%.

<sup>43</sup> Defined for the year of 2025 at the threshold of >95% and 95% average over-the-year occupancy, respectively.

<sup>44</sup> Statutory staff voluntarily quitting the EPPO.

Concerning EDPs, a 100% **occupancy rate** was reached (**average over-the-year occupancy rate** of 97,12% by the end of the year), which is also in line with the target (95%).

In terms of **completion of compulsory onboarding trainings** (within the first 9 months of employment), an 93,5% rate for Statutory Staff, SNEs and EDPs was observed, which is slightly below the defined threshold of 95%, due to delayed completion rates by the newly onboarded SNEs (largest number of new posts increase during 2025), dragging down the aggregated overall figure.

Finally, in terms of **gender balance**, the proposed intention to bring figures to a closer and more equal distribution of genders at work (closer to 50%) was not attained. Nonetheless, the figures remained statistically stable throughout the year.

***Digital services - Improve and maintain high-quality digital services, systems, network and infrastructure ensuring digitalisation, supporting business continuity, and enhancing user support (E.4.1)***

In 2025, the EPPO made significant progress in digital transformation in line with the objectives, supporting operational independence, enhanced internal efficiency, and improved service quality.

One of the most impactful developments was the accelerated progress towards IT Autonomy, despite its severely constrained resources, in order to have at least the basic EPPO-owned technical solutions in place to be able to transition from the digital workplace provided by the European Commission<sup>45</sup>.

Moreover, the EPPO also reinforced its IT governance framework and strengthened its digital security posture to meet increasing compliance and risk management requirements.

In this context it should be highlighted that the combined impact of the EPPO IT Autonomy and the progressive deployment of the strategic ODIN program led to a substantial increase of EPPO's infrastructure. Core infrastructure services now operated under EPPO governance include:

- Secure wired and wireless network,
- VPN connectivity,
- Data centre hosting,

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<sup>45</sup> Through the Directorate-General for Digital Services (DIGIT).

- EPPPO-managed network storage,
- Corporate identity and access management.

Furthermore, infrastructure resilience and security were significantly strengthened through:

- completion of the Linux and middleware upgrades in production,
- implementation of automated vulnerability scanning for the CMS production environment,
- introduction of additional redundancy layers,
- delivery of segregated test and laboratory environments,
- deployment of high-performance infrastructure supporting advanced analytical use cases.

The EPPPO's overall security posture was strengthened as well throughout 2025. A comprehensive review of logging in line with the Cybersecurity Regulation and CERT-EU guidance was completed. Major recommendations for Windows servers were implemented and the project for a Security Information and Event Management (SIEM) capability was launched.

On the other hand, digital solutions such as the CMS Fraud Case module, Private Parties functionalities, MyEPPOspace, and eTranslation services continued to evolve, with integration efforts significantly reducing data duplication and improving user access to case files. In this context, it should be highlighted that access to core EPPPO systems was further extended to stakeholders across Member States, with approximately 75% of NEDPAs granted access by the end of the year. These efforts were complemented by the development of new analytical tools, which are being integrated with existing case files to support advanced investigative work.

Regarding the KPIs included in this specific objective, it should be underlined that the EPPPO achieved 99.61% **availability of EPPPO-managed digital services during business hours**, translated into 971 minutes of downtime during business hours, out of 120480 minutes (251d), reaching the target of >99.5%. Moreover, the **percentage of user support requests resolved within the SLA**, within 2 working days (for standard tickets), was achieved in 95,24% of the cases, which is in line with the target (>90%).

## Part IIa: Management

### 2.1 Activity of the College

The College of the EPPO consists of the European Chief Prosecutor and one European Prosecutor per participating Member State. Following the accession of Sweden and Poland to the EPPO in 2024, the EPPO College comprised 24 European Prosecutors and the European Chief Prosecutor in 2025.

The College is responsible for the general oversight of the activities of the EPPO, taking decisions on strategic matters, and on general issues arising from individual cases, with a view to ensuring coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the Member States.

In this regard, during 2025, the College met 21 times and adopted 109 decisions, covering both investigation and prosecution and administrative matters.

The College played a pivotal role in the human resource management. As the appointing authority, it renewed the 5-year term of 112 EDPs, appointed 21 new EDPs and dismissed 6. Via its decision it also took note on the resignation of one of the Deputy Chief Prosecutors, effective from 1 February 2026, from the position of European Prosecutor and accordingly informed the Council of the European Union.

The College also appointed the Administrative Director of the EPPO and the Head of the College Secretariat Unit; it laid down new rules on the Secondment of National Experts, amended the rules on other staff put at the disposal of the EPPO but not employed by it (NEDPAs); updated the rules on the performance criteria and the appraisal procedure of the EDPs; appointed the members of the corresponding Appraisal Committee for EDPs; appointed members to the Reporting Panel for the Administrative Director; issued a corrigendum to the conditions of employment of the EDPs; appointed new members to the Committee of Ethics and to the Disciplinary Board for cases concerning members of the College of the EPPO; and amended the composition of the Staff Committee. The College reviewed and decided on all complaints lodged under article 90(2) of the Staff Regulations.

The College completed its regulatory obligations, by adopting the SPD 2026, the budget 2026 and the corresponding financing decision for the year 2026, as well the Financing decision for financial year 2025, its amendments and decisions on the transfer of appropriations. It also adopted the CAAR 2024, the EPPO financial accounts 2024, and the Report on the Completion of the IAC Annual and Multi-Annual Activity Plan 2022-2024 and the establishment of the IAC activity plan 2025-2027.

Further on, the EPPO College adopted the Communication strategy of the EPPO, the EPPO Policy on Incident, Emergency and Crisis Management, the Policy on the Retention of Operational Personal Data in accordance with Article 50 of the EPPO Regulation, the EPPO Counter-Intelligence Policy and amended the Security Rules of the EPPO for the protection of EU CI.

Within the safety and security framework, the College established the EPPO Policy - Acceptable Use of Information and Communication Technology (ICT), enhanced the physical security by issuing recommendations on physical security standards for EPPO decentralised offices and updated the EPPO Risk Management Policy.

With a view to facilitate further international cooperation, the EPPO College agreed the signature of working arrangements with prosecution authorities in Costa Rica, Peru, Paraguay, Brazil, Argentina, Panama, Chile and Ukraine. It also agreed working arrangements with the Organisation for Economic Co-operation and Development (OECD), His Majesty's Revenue and Customs (HMRC) of the United Kingdom, and the Federal Office of Justice of the Swiss Confederation.

## 2.2: Budgetary and financial management

### Overview

The EPPO's final budget in 2025 amounted to EUR 85 982 998 in commitment and payment appropriations<sup>46</sup>. It was implemented under the responsibility of the Administrative Director, as per Article 19(3) of the EPPO Regulation<sup>47</sup>.

On 16 December 2024, the initial budget for 2025 to the amount of EUR 85 913 405 in the form of an EU subsidy, was adopted by the College<sup>48</sup>, as approved by the EU budgetary authority. In comparison with the previous year, the budget made available to the EPPO is higher by 12%. However, it should be underlined that this amount was 21% less than what was requested by the EPPO in its estimates of revenue and expenditure for 2025.

The College adopted one amending budget in 2025 resulting from the signature of a Contribution Agreement in relation to the Ukraine Facility Regulation. The budget

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<sup>46</sup> Appropriations of the EPPO are non-differentiated; hence, commitment and payment appropriations for a given year are identical.

<sup>47</sup> Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO').

<sup>48</sup> College Decision 079/2023 adopting the EPPO's budget for the year 2024.

increased by EUR 69 593 as external assigned revenue, to finance two contract agents positions for the action starting in September 2025. The budget structure of the EPPO was amended to accommodate the external assigned revenue, with the creation of a Title 4 (Other operational expenditure).

By the end of 2025, the EPPO fully implemented its voted budget with a residual amount of EUR 20 127 unused. In comparison with the end of year 2024, the 2025 budget implementation is higher by 1,5% (100% of budgetary execution vs. 98,5% in 2024). Moreover, the payment rate of these commitments stands at 91,2%, which improved compared to 87,8% in 2024. The remaining 8,8% of unpaid commitments mainly reflect operational ICT investment made at the end of the year, and outstanding amounts for external service providers.

In accordance with Article 26 of the EPPO's Financial Rules<sup>49</sup>, four budget transfers were adopted by the European Chief Prosecutor on a proposal by the Administrative Director and were notified to the EPPO College for information. One budget transfer was adopted by the EPPO College.

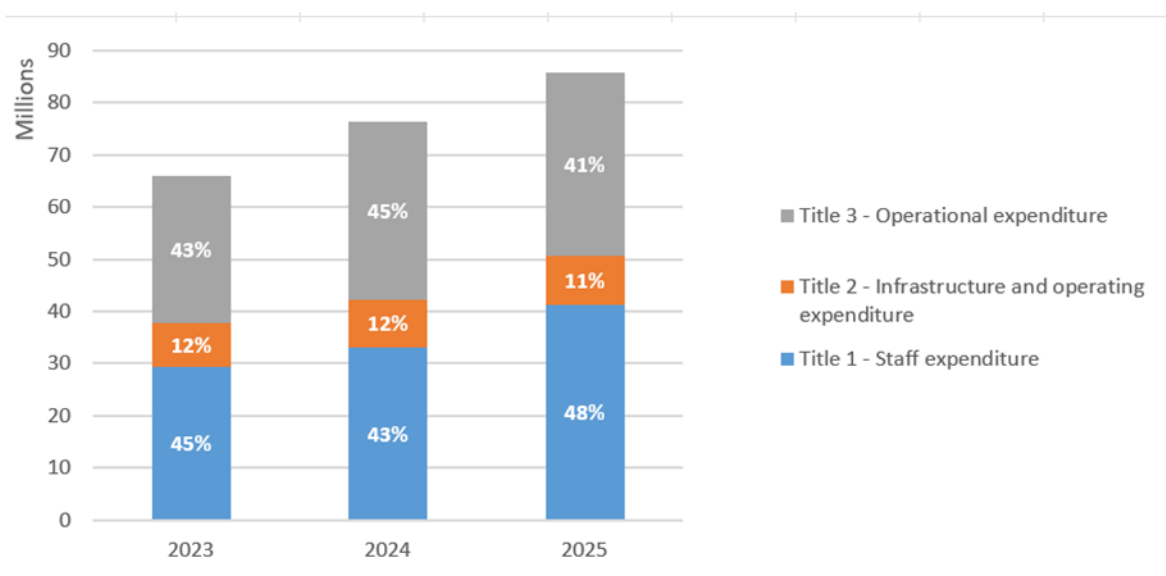
The total net value of these transfers is EUR 5 million, as compared to EUR 3.2 million in 2024. In 2025, 22% of the net value concerned transfers between titles (amounting to EUR 1.1 million), which were proportionally lower than in 2024 (31% of the total net value). The remaining transfers were within budget titles.

The carry-over of payment appropriations from 2025 to 2026 (C8) amounted to EUR 7 560 615, in continuous improvement compared to EUR 9 200 802 from 2024 to 2025. The carry-overs were mainly due to appropriations committed towards the end of year for operational digital investments, and outstanding amounts on external service providers' contracts.

In the table below, an overview of the distribution of EPPO's budget per category of expenditure can be observed also showing the trend over the last 3 years.

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<sup>49</sup> The European Chief Prosecutor, on a proposal drawn up by the Administrative Director, may transfer appropriations: (A) from one title to another up to a maximum of 10% of the appropriations for the financial year shown on the line from which the transfer is made; (B) from one chapter to another and within each chapter without limit.



## Implementation in 2025 voted appropriations

Full details on the budgetary and financial data can be found in the [EPPPO's Report on the budgetary and financial management 2025](#), which is enclosed.

The diagram below summarises the 2025 budget implementation.

Title	Final budget (EUR)	Committed (EUR)	Committed/final budget (%)	Paid (EUR)	Paid/committed (%)
<b>Title 1</b>	41 251 626	41 246 369	100%	40 718 733	98.7%
<b>Title 2</b>	9 384 624	9 375 685	99.9%	6 744 908	71.9%
<b>Title 3</b>	35 277 155	35 271 224	100%	30 869 022	87.5%
<b>Total</b>	85 913 405	85 893 278	100%	78 332 663	91.2%

## Procurement activities

In 2025, the EPPO successfully finalised:

- An open procedure for the provision of *"Legal and Operational Training services in support of investigations and prosecutions"*, concluded with the signing of a framework contract for a value of EUR 500 000. The ultimate objective of these training is to increase the level of protection of the Union's financial interests against criminal offences with the dissemination of information related to all the relevant legislation and jurisprudence, as well as the latest investigative techniques and related best practices;

- A competition under *Dynamic Purchasing System* for the procurement of professional services related to the maintenance and evolution of existing solutions part of the EPPO CMS Ecosystem and the development and integration of new products to facilitate the operational and administrative businesses processes of the EPPO, concluded with the signing of a contract for a value of EUR 17 000 000;
- An open procedure for the "*Provision of fire and related risk insurance services for the European Public Prosecutor's Office*", concluded with the signing of a contract for a value of EUR 261 725.60.

In addition, 9 procedures below EUR 15 000 and 1 middle value procedure were also signed in 2025 for several supplies and services for the organisation.

During 2025, compared to 2024, the number of procurement related workflows increased by over 32%, from 288 in 2024 to 382 in 2025, mirroring also the increase in EPPO's budget compared to 2024.

Finally, in 2025 the EPPO also concluded one contract by a negotiated procedure in accordance with points (a) to (f) of point 11.1 of Annex 1 to the Financial Regulation (negotiated procedure without prior publication of a contract notice), specifically under point (e) of the above-mentioned Annex 1. This was a negotiated procedure for the increase of the ceiling of framework contract for the "*Provision of Services in the Field of Information Systems*"<sup>50</sup>, which resulted in a 50% increase of its value (from EUR 15 000 000 to EUR 22 500 000).

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<sup>50</sup> EPPO/2021/88.

## 2.4: Delegation and sub-delegation

The new Administrative Director, as EPPPO's authorising officer, on taking up her duties on 1 September has reissued the existing delegation of budget implementation powers to the Head of Human Resources Unit, the Head of Security Unit and the Head of Digital Services Unit<sup>51</sup>.

As of 1<sup>st</sup> November 2025, she has issued additional delegations to the Head of College Secretariat Unit, the Head of Operations Unit, the Head of Finance and Procurement Sector and the Head of Communications Sector<sup>52</sup>.

## 2.5: Human Resources management

In 2025, the HR unit supervised the administration of 14 selection procedures (one of them concerning the new Administrative Director), 1 (separate) procedure to onboard staff via the Ukrainian Facility, and 2 calls for Traineeships englobing 9 different traineeships selection procedures. A total of 36 new staff members were recruited, including 2 members stemming from said Ukrainian Facility initiative, plus 16 SNEs, and 11 trainees.

Moreover, 2 new European Prosecutors (Poland and Sweden) and a new Ukrainian Liaison Officer were onboarded.

It should also be noted that the annual performance appraisal exercise concerned 167 staff members, and a total of 28 Staff Members were reclassified. In addition, the assessment of probationary periods involved 53 newcomers.

The overall occupancy rate for Statutory Staff and SNEs arose to 98%, and a final turnover rate of 2.3% for temporary and contractual agents was observed.

Concerning training and development, throughout the span of the year the EPPPO recorded 2292 expressions of interest for training programs, with 1285 of them successfully completed. This accounted for a total of 14.590 training hours, equivalent to 1824 days of training for both internal and external courses. In terms of specialised external training in legal and administrative matters, 29 expressions of interest for

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<sup>51</sup> Decision of the Administrative Director of the European Public Prosecutor's Office of 02/09/2025 on the Delegation of Budget Implementation Powers.

<sup>52</sup> Decision of the Administrative Director of the European Public Prosecutor's Office of 21 October 2025 on the Delegation of Budget Implementation Powers, repealing the Decision Ref. Ares Ares(2025)7126291 of the Administrative Director of the EPPPO of 1st September 2025 and the Decision Ref. Ares (2025)3138141 of the Acting Administrative Director of the EPPPO of 16 April 2025 on the delegation of budget implementation powers.

training programs were made, with 25 of them successfully completed, and other 2 (in the own interest of the staff member) still ongoing; this accounted for 687 training hours, equivalent to 86 days of training. These numbers do not comprehend the EPPO Academy or Internal training offers, referred to in Part I of this report.

On personnel administration matters, 65 contracts were updated and amended to reflect new applicable contract lengths in line with the newly applicable Decision of the Administrative Director on the contracts of employment. Also, in line with other Institutions in Luxembourg, the Housing Allowance, with 67 staff members concerned by the end of the year, was implemented.

On other projects, a Well-being framework was introduced (encompassing several initiatives promoting healthier lifestyles and staff's relationship with work) and a Deputisation Framework was adopted in the context of business continuity strategy. Moreover, the first ever EPPO All-hands meeting was organized, and the introduction of the first iteration of the EPPO's Mission, Vision and Values was coordinated.

In terms of HR and personnel administration matters, 6 new rules were adopted. More detail, as well as on the 2025 posts management, on the screening and benchmarking of posts following the EU bodies methodology, can be seen in Annex IV.

Finally, in 2025, the first mandate of the Staff Committee came to an end, and new elections were organised in March 2025. Following the College Decision of 15 January 2025, the Staff Committee composition was amended to 5 permanent and 5 alternate members (3 permanent and 3 alternates formerly). The new Staff Committee worked on its priorities for the next 3-year mandate and met with the Administrative Director to discuss the ways forward. Throughout the year, the Staff Committee participated in 10 selection procedures and the Joint Reclassification Committee, gave presentations to all newcomers, and worked on various important staff matters and policies.

## **2.6 Strategy for efficiency gains**

In the area of internal management and administration, several important actions were taken, namely:

- KPIs have been defined to regularly monitor the implementation of the annual and multi-annual work programmes.
- The 2024 assessment of the ICF confirmed measurable progress in the deployment of internal controls.

- The 2025 Risk Assessment exercise was conducted, with dedicated workshops at operational and administrative levels. An updated Risk Management Policy was approved by the College on 26 February 2025.
- The exceptional transactions and non-compliance events registered were immaterial (below the materiality threshold of 2%) and did not indicate a systemic weakness of internal controls.
- External and internal audit recommendations and discharge requirements continued to be regularly monitored.
- Processes and workflows were documented across the administration to optimise administrative processes and improve overall organisational performance.
- Financial and procurement processes and procedures were further improved and automated (i.e. e-invoicing, e-procurement).
- Recruitment procedures were enhanced to ensure optimisation of the establishment plan and allowed the EPPO to reach a record occupancy rate of 98.8%.

These developments occurred in the context of a substantially increased workload. The EPPO had to manage a growing number of incoming cases—both new investigations and the continued processing of ongoing cases through to final judgment—without a corresponding increase in human resources. Nevertheless, the EPPO managed to implement some cost-effective and security focused improvements to its CMS, namely by adding functionalities to enhance the resilience, availability and adaptability of its components to the changing business needs of the organisation.

In this context, the EPPO also:

- Redesigned the internal processes it had put in place to support its investigations, among others by developing tools to improve the efficiency of its processing of information and connectivity with multiple partners (such as deploying an analytical environment and dedicated software, developing templates and workflows for further automation of the HNH processes, improving the crosschecking functionalities of the CMS).
- Sought to build solutions to improve the quality of translation services and efficiency of the processes involved, reducing the human translation needs and associated costs.

- Is exploring ways in which Artificial Intelligence can be used to better manage the vast volumes of information it is processing, assessing them both from a technical and legal/ ethical perspective.

## **2.7: Assessment of audit and ex-post evaluation results during the reporting year**

### ***2.7.1: Internal Audit Service of the European Commission***

No assurance engagements were initiated by the Internal Audit Service (IAS) within the EPPO in 2025. Nevertheless, following the consultancy engagement agreed and launched in 2024, in May 2025 the IAS issued their Final Advisory report on Information Technology in view of EPPO's IT autonomy. The report advises the EPPO on possible improvements in its IT governance processes in view of IT autonomy, taking as references generally accepted framework such as COBIT 19 and ITIL.

In addition, at the end of 2025, the IAS launched a detailed risk assessment of the EPPO Audit Universe, as a basis for development of their Strategic Audit Plan 2026-2028. The results of this exercise were communicated to the EPPO in 2026.

### ***2.7.2: Internal Audit Capability***

Both engagements included in the IAC Strategic Audit Plan for the period 2025-2027 were successfully delivered:

- (i) Budgeting and Financial Control activities
- (ii) Human Resources activities.

There were no findings rated as "critical" from these engagements. Recommendations were issued to improve and further develop HR planning, governance, documentation and control processes. Moreover, the IAC performed regular follow-up of EPPO Management action plans in response to the audit findings and recommendations. Corrective actions are implemented as planned and there are no overdue Management actions related to IAS recommendations as of the reporting date.

### ***2.7.3: European Court of Auditors***

In the ECA's annual report on EU agencies and other bodies for financial year 2024, the Court concluded that the EPPO's 2024 accounts present fairly, in all material respects, the EPPO's financial position as at 31 December 2024 and that the revenue and payments underlying the EPPO's accounts are legal and regular in all material respects.

The ECA's audit for the financial year 2025 is ongoing. The report is expected to be finalised in July 2026 and published in October 2026.

## **2.8: Follow-up of recommendations and action plans for audits and evaluations.**

The ECA's annual report for the financial year 2024 included one minor observation on the extensive use of specialist IT consultant profiles under the EPPO Framework Contract for IT services, which differed from the scenario provided in the tender specifications. However, this is allowed under the contractual provisions and therefore did not affect the regularity of payments. By the end of 2024, the only open ECA observation remaining from previous years was the absence of a business continuity plan, which could not be adopted before due to budgetary and human resource constraints. However, in 2025, the EPPO has developed its Business Continuity Management system, including the carry out of a corporate business impact assessment and the adoption of the related business continuity and disaster recovery plans.

Moreover, the IAS recommendations, issued to the EPPO and accepted by the EPPO, in the context of the *limited review of building blocks of assurance in the EPPO*, which was concluded in 2024, were also implemented in 2024 and 2025.

## **2.9: Follow-up of recommendations issued following investigations by the European Anti-Fraud Office (OLAF)**

Not applicable in 2025.

## **2.10: Follow-up of observations from the discharge authority**

The European Parliament discharge decision, for the 2023 financial year, granted discharge for the implementation of the EPPO's budget. Moreover, the corresponding

discharge resolution, while highlighting many positive aspects of EPPO's governance and performance, also draws the European Commission attention for the EPPO's urgent need for additional resources.

Moreover, the European Parliament recommends that the EPPO make further improvements, namely in the areas of *cooperation* (with the Anti-Fraud Architecture components, IBOAS in general and Member States authorities), *human resources* (regarding gender balance, diversity and inclusion, staff surveys, management of conflict of interests and revolving doors procedures), *cybersecurity capacity and physical security* (including business continuity and the need for adoption of business recovery plans), *planning and monitoring processes* (on results, efficiency gains, cost savings and data protection) and *communication* (striking an optimal balance between transparency/public interest and confidentiality and proper conduct of the investigation). The EPPO has acknowledged the observations and has taken steps towards improving its control environment and optimising its internal procedures.

## **2.11: Environmental management**

The EPPO occupies part of a building provided rent-free by the host state. This means that many of the environmental management parameters are managed by the host state, in full compliance with local environmental requirements.

The host state, supporting the EPPO in promoting environmental management, has installed twenty charging stations for electric vehicles in underground car park. Moreover, in order to enhance the building energy efficiency, all facade blinds are being replaced, and new led smart controlled lighting will be installed in the entire building by end 2026.

The EPPO is taking additional steps towards environment management in its headquarters premises. Water filtering machines have been installed on all floors. Moreover, water from these fountains is being gradually introduced to interviews, as well as meetings and events resulting in significant decrease in use of plastics. The EPPO has also improved waste separation by introducing recycling bins on every floor.

Additionally, a new polystyrene disposal point intended specifically for polystyrene packaging material has been introduced in 2025 to improve EPPO's recycling efforts.

The EPPO also aims to reduce the use of electricity through the utilisation of energy-saving office equipment (i.e. Energy Star labelled computers, copiers, printers), and to

implement measures to reduce paper consumption through reduced unnecessary printing and promote widespread use of electronic documents instead.

Furthermore, the EPPO aims to increase the use of sustainable procurement processes, such as local (sub-) suppliers and sustainable products (e.g. for cleaning and furniture).

## **2.12: Assessment by management**

The EPPO conducts and commits to running its operations in compliance with applicable laws and regulations, in an open and transparent manner, and meeting the expected high level of professional and ethical standards.

### **Part IIb: External evaluations**

Not applicable in 2025.

## Part III: Assessment of the effectiveness of the internal control systems

### 3.1: Effectiveness of internal control systems

The EPPO ICF consists of 5 internal control components and 17 principles based on the COSO 2013 Internal Control-Integrated Framework<sup>53</sup>. The internal control components are the following:

1. Control environment;
2. Risk assessment;
3. Control activities;
4. Information and communication;
5. Monitoring activities.

These are the building blocks that underpin the framework's structure and support the EPPO in its efforts to achieve its objectives. Each component consists of several principles. Working with these principles helps to provide reasonable assurance that the organisation's objectives are met. The principles specify the actions required for internal control to be effective.

Every year the Administrative Director reviews and establishes, via an Administrative Note<sup>54</sup>, the minimum standards (assessment criteria) on each of the 17 internal control principles established by the EPPO ICF, as building blocks of the EPPO's internal control system. Progress on these assessment criteria is being monitored and reported systemically to provide the Administrative Director with reasonable assurance that the internal control environment in place is operating effectively and efficiently.

Based on this decision, the Internal Control Officer (ICO) collects evidence (e.g. policies, procedures, records), as per request from the relevant stakeholders, and performs a detailed review to determine whether the minimum standards established by the Administrative Director are respected. For the identified deviations, the ICO corroborates further with the concerned stakeholders in order to identify the underlying root causes and proposes specific recommendations for addressing the issues identified.

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<sup>53</sup> Decision 2021.018 of the College of the European Public Prosecutor's Office of 24 March 2021 on the European Public Prosecutor's Office Internal Control Framework.

<sup>54</sup> For 2025, see Ares(2025)9156752, dated 27 October 2025.

## Assessment of the internal control components

The 2025 assessment of the ICF reflects steady and positive progress. Out of 74 compliance criteria, 62 (84%) have been fully implemented, while 11 (15%) are partially implemented and require further development. One criterion (1%) has not yet seen significant implementation. All 9 open findings are follow-up items from previous assessments.

It should also be noted that 2 deficiencies highlighted in the 2024 assessment have been fully remediated, demonstrating tangible improvements in the EPPO's internal control environment.

The assessment results of the ICF components can be summarised as follows:

- 1. Control Environment:** A set of standards of conduct, processes, and structures have been established. The outstanding issues relate to:
  - The Conflict of Interests policy, where there is a need to further develop a dedicated and comprehensive framework covering all staff types and collaborators.
  - The need to finalise a comprehensive set of job descriptions aligned with an EPPO-specific career system.
  - The Learning and Development Policy which is currently under review and needs to be finalised.
  - The need to implement an Internal Mobility Policy.
  - The Succession Planning, which is currently under development, and needs to be concluded.
  - The Formalisation of the Exit Procedures, which are under final validation.
- 2. Risk Assessment:** It's implemented and operating effectively. However, the EPPO is still progressing on:
  - The KPIs for the Digital user support services, which have not been defined yet.
  - A structured evaluation and formalisation of Risk Tolerance Levels.
- 3. Control Activities:** The EPPO has progressed in setting up its control activities, which provide a level of assurance that risks are mitigated, and objectives are met. The outstanding items are the following:
  - Digital Strategy: The EPPO Digital Strategy has been defined and is currently under Digital Steering Board for review along with the IT maturity roadmap. Following the Digital Steering Board's endorsement it shall be presented to the EPPO College for approval.

- 4. Information and Communication:** Internal and external communication structures remain effective and continue to evolve with EPPO's growing maturity. Further improvements were implemented in 2025, including information sessions on anti-harassment and whistleblowing procedures.
- 5. Monitoring Activities:** Monitoring mechanisms remain effective, with continued progress achieved in 2025. In particular, a quarterly review of exceptions has been established and is now operational through the Consolidated Register of Exceptions.

### EPPO Risk Management policy deployment

The EPPO's Risk Management Policy<sup>55</sup> provides the framework for identifying, assessing, managing and monitoring risks that may affect the achievement of EPPO's objectives, mandate and operational resilience. In 2025, the ICO coordinated the risk assessment exercise through a series of workshops with the relevant managers, applying the updated methodology and agreed assessment criteria, including the identification of emerging and cross-cutting risks. The resulting Risk Register, which is regularly reviewed as a dynamic management tool, captured a total of 64 key risks across EPPO's administrative and support activities. Of the 64 risks, 18 have been accepted and 46 require risk reduction through the implementation of additional mitigation measures aimed at decreasing the residual risk level.

Of the identified risks, 10 (16%) were assessed as high risks, 31 (48%) as medium risks and 23 (36%) as low risks, indicating an overall improvement in risk mitigation compared to previous cycles. In parallel, several emerging risks were identified, notably in the areas of digital services, security, human resources and finance, reflecting the evolving organisational and technological risk landscape.

For the first time, the 2025 cycle introduced the concept of "Key Risks", representing aggregated, cross-cutting risk categories that provide a strategic overview of EPPO's most significant risk exposures. This enhancement supports improved prioritisation, strategic oversight and management reporting, and will be further developed in the coming years.

Overall, the 2025 risk assessment confirms the continued maturation of EPPO's risk management framework, with strengthened risk identification processes, improved

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<sup>55</sup> Decision 2025.018 of the College of the European Public Prosecutor's Office of 16 February 2025 on the European Public Prosecutor's Office Risk Management Policy.

differentiation of residual risk levels and enhanced integration of risk considerations into management and decision-making processes.

### **Exceptional transactions and non-compliance events**

The EPPO's Policy on reporting and seeking clearance on exceptions and non-compliance events provides a detailed description of the procedure to be followed when reporting and registering exceptions and non-compliance events.

All exceptional transactions and non-compliance events are documented in a dedicated register, which is monitored by the ICO who analyses their causes, and proposes measures to remedy, if a systemic weakness of the internal control appears.

During 2025, 36 exceptional transactions and 3 non-compliance events were registered: 12 are classified as *very low risk* and 27 as *low risk*. All exceptions were individually assessed, and corrective measures to prevent their repetition were proposed. Where applicable, procedures were adjusted. The events registered were immaterial (below the materiality threshold of 2%), and do not indicate a systemic weakness of the internal control systems. Therefore, there is no reason to issue a reservation.

### **EPPO Anti-fraud Strategy 2023-2025 deployment & approval of the updated Anti-fraud Strategy 2026-2028**

In accordance with the EPPO ICF, the ICO is responsible for annually assessing the implementation of the Anti-fraud Strategy and reporting on the progress towards its objectives and the execution of the action plan as of the end of the year. The 2025 results of this review were presented to the Administrative Director via a dedicated Note on 2 February 2026<sup>56</sup>.

In 2025, the EPPO also prepared an updated Anti-fraud Strategy, as per the requirements set by the EPPO Regulation and the EPPO's Financial Rules, to be adopted by the College in the course of 2026. The Anti-Fraud Strategy 2026–2028<sup>57</sup> builds on the implementation and evaluation of the previous strategy cycles and the results of recent fraud risk assessments. It updates the EPPO's approach to fraud prevention, detection and response, taking into account evolving administrative, operational and IT-related risks.

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<sup>56</sup> Ref: ARES(2026)1134675-02/02/2026.

<sup>57</sup> EPPO College decision 025/2026 of 20 May 2026.

## Results of the *ex-post* controls

In line with EPPO Financial Rules (Art. 45(8) and 45(9)<sup>58</sup>), *ex-post controls* were carried out by the ICO on financial transactions (payments, commitments and recovery orders) and procurement procedures, covering the period 01/01/2025 to 31/12/2025, as per the Administrative Director's Decision of 11 October 2021 on the EPPO's Policy on *ex-post* controls.

The sample selection methodology as well as the *ex-post controls* calendar were validated by the Administrative Director via a dedicated Note on 25 April 2025<sup>59</sup>. The overall *ex-post* controls result was satisfactory. Only minor issues, classified as *low risk*, were detected.

## Overall assessment of the cost and benefits of controls

The EPPO assessed the cost-effectiveness of its Internal Control System for 2025 and concluded that the internal control components operate in an integrated and proportionate manner. The cost of controls has been estimated based on the staff resources allocated to control activities<sup>60</sup>, expressed in full-time equivalents (FTEs) and valued using the applicable average annual staff cost.

The total estimated cost of controls represents approximately 1.27% of the EPPO annual budget. The results indicate that the level of resources dedicated to internal control activities remains proportionate to the risks addressed and supports effective risk mitigation, compliance with financial rules, and the reliability of financial processes. Overall, the cost of controls is considered reasonable in relation to the benefits achieved.

### 3.2: Conclusions of the assessment of internal control systems

Although some ongoing challenges remain, they do not undermine the overall functioning of the system. Continued and focused follow-up is nevertheless required to ensure full formalization, strategic alignment, and long-term sustainability of the framework.

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<sup>58</sup> Art.45(8) 'The authorising officer may put in place ex post controls to detect and correct errors and irregularities of operations after they have been authorized. Such controls may be organised on a sample basis according to risk and shall take account of the results of prior controls as well as cost-effectiveness and performance considerations.'

Art. 45(9) 'The ex-post controls shall be carried out by staff other than those responsible for the ex-ante controls. The staff responsible for the ex-post controls shall not be subordinate to the members of staff responsible for the ex-ante controls. The ex-post controls may take the form of financial audits at the premises of the beneficiaries. The rules and modalities, including timeframes, for carrying out audits of the beneficiaries shall be clear, consistent and transparent, and shall be made available when signing the grant agreement.'

<sup>59</sup> Ref: ARES(2025)3347540-25/04/2025.

<sup>60</sup> Only roles directly contributing to the financial internal control framework have been included in the calculation.

### **3.3: Statement of the manager in charge of risk management and internal control**

*I, the undersigned, Paraskevi Magkra,*

*Senior Internal Control Officer in charge of risk management and internal control within the EPPO,*

*In my capacity as manager in charge of risk management and internal control, I declare that in accordance with the EPPO's Internal Control Framework, I have reported my advice and recommendations on the overall state of internal control in the EPPO to the acting Administrative Director.*

*I hereby certify that the information provided in the present Consolidated Annual Activity Report and in its annexes is, to the best of my knowledge, accurate, reliable and complete.*

*Place: Luxembourg*

*Paraskevi Magkra*

Senior Internal Control Officer

## Part IV: Management assurance

### 4.1: Review of the elements supporting assurance

The administrative internal control environment of the EPPO is organised based on the 'Three Lines of Defence', or 'Building Blocks of Assurance' model. This model distinguishes between the following functions involved in the effective implementation of internal control and risk management within the EPPO:

1. First Line of Defence: The EPPO functions that own and manage internal control and risks.
2. Second Line of Defence: The EPPO functions that oversee internal control and risk management.
3. Third Line of Defence: The EPPO functions that provide independent assurance.

An additional fourth layer of defence, the 'Fourth Line of Defence', is the ECA, whose mission is to independently audit the collection and spending of EU funds and, through this, to assess the way that the EU institutions discharge the internal control functions.

The EPPO is building up and strengthening internal control environment despite significant resource constraints, particularly in relation to its ability to recruit and retain experienced human resources. This limits the EPPO's capacity to further reduce the residual risk (not currently materialised) to a more acceptable level.

### 4.2: Reservations

To date, there are no reservations or observations of a material nature (considering the materiality threshold of 2%) and, in 2025, no critical risks have been identified, and no major deficiencies have been reported or identified.

## Part V: Declaration of assurance

### Declaration of assurance

*I, the undersigned, Ursula SCHMUDERMAYER ,*

*Acting Administrative Director of the EPPO,*

*In my capacity as Authorising Officer,*

*Declare that the information contained in this report gives a true and fair view. I state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.*

*This reasonable assurance is based on my own judgment and on the information at my disposal, such as the results of the self-assessment, ex-post controls, and the lessons learnt from the report of the European Court of Auditors for the years prior to the year of this declaration.*

*I confirm that I am not aware of anything not reported here which could harm the interests of the EPPO.*

*Place: Luxembourg*

*Ursula SCHMUDERMAYER*

*Acting Administrative Director*

## **Annexes**

Annex I: Core business statistics

Annex II: Statistics on financial management

Annex III. Organisational chart

Annex IV: Establishment plan and additional information on Human Resources management

Annex V: Human and financial resources by activity

Annex VI: Contribution, grant and Service Level Agreements. Financial framework partnership agreements

Annex VII: Environmental management

Annex VIII: Financial Statements

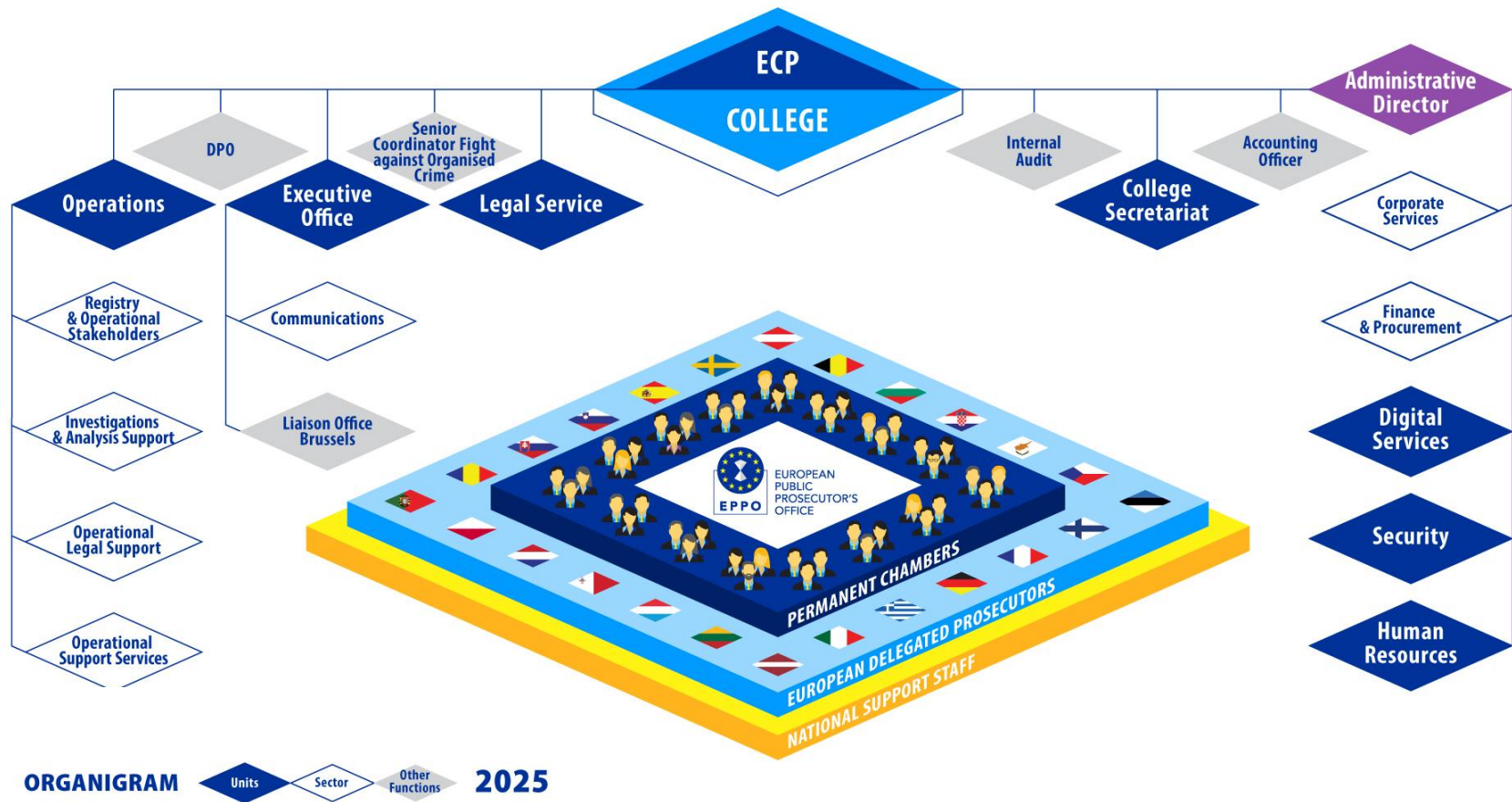
## **Annex I: Core business statistics, 2025**

As published in the EPPO [Annual Report 2025](#).

## **Annex II: Statistics on financial management, 2025**

Information on statistics on financial management can be found in the EPPO's [Report on the budgetary and financial management 2025](#).

### Annex III: Organisational chart



## Annex IV: Additional information on Human Resources management

### Establishment Plan

Function group and grade	Authorised in budget 2025	Actually filled as of 31/12/2025	Function group and grade	Authorised in budget 2025	Actually filled as of 31/12/2025
	Temporary posts	Temporary posts		Temporary posts	Temporary posts
AD 16	0	0	AST 7	0	0
AD 15	1	1	AST 6	3	2
AD 14	1	1	AST 5	13	15
AD 13	25	25	AST 4	33	31
AD 12	3	0	AST 3	17	20
AD 11	2	1	AST 2	0	0
AD 10	9	11	AST 1	0	0
AD 9	8	8	<b>AST TOTAL</b>	<b>68</b>	<b>68</b>
AD 8	20	19	AST/SC 6	0	0
AD 7	45	40	AST/SC 5	0	0
AD 6	38	40	AST/SC 4	0	0
AD 5	11	16	AST/SC 3	1	1
<b>AD TOTAL</b>	<b>163</b>	<b>162</b>	AST/SC 2	3	3
AST 11	0	0	AST/SC 1	0	0
AST 10	0	0	<b>AST/SC TOTAL</b>	<b>4</b>	<b>4</b>
AST 9	1	0	<b>TOTAL</b>	<b>235</b>	<b>234</b>
AST 8	1	0	<b>GRAND TOTAL</b>	<b>235</b>	<b>234</b>

### External personnel

#### Contract Agents

Contract agents	Authorised budget 2025	Headcount as of 31/12/2025
Function Group IV	15	7
Function Group III	14	21
19.1Function Group II	0	0
Function Group I	0	0
<b>TOTAL</b>	<b>29</b>	<b>28</b>

\*Excluding the 2 FG IV posts from the Ukraine Facility funding

#### Seconded National Experts

Seconded National Experts	Authorised budget 2025	Headcount as of 31/12/2025
<b>TOTAL</b>	<b>43</b>	<b>38</b>

Table 1: Information on the entry-level recruitment grade/function group for each type of post

Key functions	Type of contract	Function group, grade of recruitment	Function dedicated to administrative support or operations
European Chief Prosecutor	TA	AD15	Operational
Deputy European Chief Prosecutor/European Prosecutor	TA	AD13	Operational
Administrative Director	TA	AD14	Administrative Support & Coordination
Adviser	TA	AD13	Operational
Head of Unit	TA	AD9–10	Administrative Support & Coordination, Operational
Head of Sector	TA	AD7–AD9	Administrative Support & Coordination, Operational, Neutral
Principal Officer	TA	AD7–AD9	Administrative Support & Coordination, Operational, Neutral
Senior Officer	TA	AD6–AD7	Administrative Support & Coordination, Operational, Neutral
Officer	TA	AD5	Administrative Support &

			Coordination, Operational, Neutral
Senior Assistant	TA	AST 4–9	Administrative Support & Coordination, Operational, Neutral
Assistant	TA	AST 1–3	Administrative Support & Coordination, Operational, Neutral
Secretary/Clerk	TA	SC 1–6	Operational
Officer	CA	FG IV	Administrative Support & Coordination, Operational, Neutral
Assistant	CA	FG II–III	Administrative Support & Coordination, Operational, Neutral
<b>Special Functions</b>			
European Delegated Prosecutors			Operational
Seconded National Experts			Operational

Table 2: Information on benchmarking exercises where applicable, in 2025

Job Type (sub) category		Total FTE <sup>61</sup>	(of which) EDPs	%
<b>A - Administrative Support and Coordination</b>		<b>70.8</b>		<b>15.3%</b>
	A1 - Administrative Support (6)	49.8		10.8%
	A2 - Coordination	21		4.5%
<b>B - Operational</b>		<b>372.7</b>	<b>175</b>	<b>80.6%</b>
	B1 - Top Level Operational Coordination	201		43.5%
	B2 - Programme Management & Implementation	119.4		25.8%
	B3 - Evaluation & Impact Assessment	0		0.0%
	B4 - General operational (6) (7)	52.3		11.3%
<b>C - Neutral</b>		<b>19</b>		<b>4.1%</b>
	C1 - Finance/Control	19		4.1%
	C2 - Linguistics	0		0.0%
<b>TOTAL</b>		<b>465.5</b>	<b>175</b>	<b>100%</b>

Information on the list of Human Resources' Implementing Rules adopted in 2025

The College of the EPPO adopted the following implementing rules in 2025:

- Decision No 001/2025 of the College of the European Public Prosecutor's Office of 15 January 2025 Amending the Composition of the EPPO's Staff Committee.
- Decision No 047/2025 of the College of the European Public Prosecutor's Office of 4 June 2025 Concerning the Probationary Period, the Management Trial Period and the Annual Appraisal of the Administrative Director of the European Public Prosecutor's Office.

Other relevant Rules adopted by the College on HR Matters:

- Decision No 015/2025 of the College of the European Public Prosecutor's Office of 12 February 2025 on the Conditions of Employment of the European Delegated Prosecutors, and Replacing and Repealing

<sup>61</sup> Full Time Equivalent.

Decisions 001/2020, 013/2020, 017/2020, 013/2021, 089/2021, 007,2023 and 058/2024 of the College of the EPPO.

- Decision No 023/2025 of the College of the European Public Prosecutor's Office of 26 February 2025 on the Performance Criteria and the Procedure for Appraisal of the European Delegated Prosecutors, and Replacing and Repealing College Decision 030/2021
- Decision No 075/2025 of the College of the European Public Prosecutor's Office of 9 September 2025 Laying Down Rules on the Secondment of National Experts to the European Public Prosecutor's Office.
- HR Decisions Adopted by the European Chief Prosecutor:
  - Decision No 001/2025 of the European Chief Prosecutor on Establishing a Policy on Liaison Officers Seconded to the European Public Prosecutor's Office.

## Annex V: Human and financial resources by activity

Activity Pillar	Central Office Statutory Staff	European Delegated Prosecutors	Total Statutory Staff (%)	Financial Resources
<b>Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate</b>	196	175	63.8%	48.1
<b>Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency</b>	16	-	5.2%	14.2
<b>Build up, and integrate in, a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests</b>	5	-	1.6%	0.9
<b>Protect EPPO personnel, physical and digital assets from security threats</b>	18		5.9%	6.2
<b>Administer the EPPO to deliver on EU public administration standards</b>	72		23.5%	7.0
<b>TOTAL</b>	<b>307</b>	<b>175</b>	<b>100%</b>	<b>76.4</b>

## Annex VI: Contribution, grant and Service Level Agreements. Financial framework partnership agreements

Service Level Agreements (and counterpart)	Date of signature	Duration
SLA European Commission Directorate-General for Budget (DG BUDG) (Provision of DG Budget services to the EPPO)	26/06/2020	Automatic renewal
SLA European Commission Directorate-General for Informatics (DG DIGIT) (Provision of DG DIGIT services to the EPPO)	19/06/2019	Automatic renewal
SLA European Commission Directorate-General for Human Resources and Security (DG HR & Security) (Provision of DG HR services to the EPPO)	27/03/2019	Automatic renewal
SLA European Commission Office for Infrastructure and Logistics, Luxembourg (OIL) (Provision of OIL services to the EPPO)	27/11/2025	Automatic renewal
SLA European Commission Paymaster Office (PMO) <b>(Services rendered by the paymaster office)</b>	12/06/2025	Automatic renewal
SLA European Personnel Selection Office (EPSO) and European School of Administration (EUSA) <b>(Services rendered by EPSO and EUSA)</b>	01/04/2019	Automatic renewal
SLA EU Agencies Network (EUAN) and European Food Safety Authority (EFSA) (Shared Support Office)	22/07/2025	Indefinite duration
SLA European Observation Network for Territorial Development and Cohesion (ESPON) <b>(Services rendered by the EPPO to ESPON)</b>	01/11/2021	Automatic renewal
SLA Publications Office of the EU (services in managing public information produced)	22/06/2021	Indefinite duration
SLA European Commission Directorate-General for Interpretation (DG SCIC) (interpretation services)	10/03/2022	Automatic renewal
<b>Contribution Agreement with the European Commission concerning the financing of the European Schools</b>	30/11/2020	Indefinite duration
Headquarters Agreement with the Grand Duchy of Luxembourg	27/11/2020	Indefinite duration

(EPPO premises)		
Lease agreement with the Grand Duchy of Luxembourg (Tour B and Annex)	10/03/2022	31/12/2029
Lease agreement with the Grand Duchy of Luxembourg (Betzdorf data centre)	26/01/2021	30/09/2029
<b>MoU with the Luxemburgish Government IT Centre</b> (hosting of the EPPO's data centre)	11/03/2020	Indefinite duration
MoU with the Translation Centre for the Bodies of the EU	11/11/2020	Automatic renewal
SLA European Parliament (EP shuttle services)	18/10/2023	Indefinite duration
SLA European Commission Secretariat General (HAN-Ares services)	05/02/2024	Automatic renewal
SLA European Commission Directorate-General for Human Resources and Security (DG HR & Security) (Supply of Laissez-passer)	06/11/2024	31/12/2025
Contribution Agreement - Strengthening EPPO's capacity to carry out tasks compatible with its mandate in relation to the Ukraine Facility Regulation (EC ENEST)	30/09/2025	31/12/2028

## **Annex VII: Environmental management**

As mentioned under part “2.11: Environmental management”, the EPPO’s Central Office building is provided by the host state, which manages the environmental footprint of the building in line with local requirements. New charging stations for electric vehicles have been installed in the car park. Moreover, new facade blinds and lighting with smart control, that are being installed in the entire TOB building, will enhance building efficiency and sustainability.

In addition, in 2025 the EPPO’s IT infrastructure was still provided by DIGIT and was managed in line with the European Commission’s standards. Finally, the EPPO’s data centre was located in a large commercial data centre managed by a commercial company, fully compliant with the environmental requirements in Luxembourg.

The EPPO took steps towards environment management in its HQ premises, such as water filtering machines installed on all floors. Moreover, water from these fountains is being gradually introduced to meetings and events with catering instead of plastic bottles. The EPPO has improved waste separation by introducing recycling bins on every floor.

The EPPO implemented organisational measures to increase the use of sustainable procurement processes, such as local (sub-)suppliers and sustainable products (e.g. for cleaning and catering services). The EPPO also aimed to reduce the use of electricity through the utilisation of energy-saving office equipment (i.e. Energy Star labelled computers, copiers, printers), and reduced paper use in the office through the extensive use of electronic paperless systems (i.e. ARES).

## Annex VIII: Financial statements

### Balance Sheet

EUR '000

	31.12.2025	31.12.2024	Variation	Change %
<b>NON-CURRENT ASSETS</b>				
Intangible assets	11,119	9,631	1,488	15%
Property, plant and equipment	4,688	3,986	701	18%
Non-current exchange receivables	0	0	-	0%
	<b>15,807</b>	<b>13,618</b>	<b>2,189</b>	<b>16%</b>
<b>CURRENT ASSETS</b>				
Exchange receivables	9,243	12,754	-3,511	-28%
	<b>9,243</b>	<b>12,754</b>	<b>-3,511</b>	<b>-28%</b>
<b>TOTAL ASSETS</b>	<b>25,050</b>	<b>26,372</b>	<b>-1,322</b>	<b>-5%</b>
<b>CURRENT LIABILITIES</b>				
Payables	-247	-1,505	1,258	-84%
Accrued charges	-4,959	-4,256	-704	17%
	<b>-5,206</b>	<b>-5,761</b>	<b>555</b>	<b>-10%</b>
<b>TOTAL LIABILITIES</b>	<b>-5,206</b>	<b>-5,761</b>	<b>555</b>	<b>-10%</b>
<b>NET ASSETS</b>	<b>19,844</b>	<b>20,611</b>	<b>-767</b>	<b>-4%</b>
<i>Accumulated surplus</i>	20,611	19,354	1,258	6%
<i>Economic result of the year</i>	-767	1,258	-2,025	-161%
<b>NET ASSETS</b>	<b>19,844</b>	<b>20,611</b>	<b>-767</b>	<b>-4%</b>

## Statement of Financial Performance

EUR '000

	31.12.2025	31.12.2024	Variation	Change %
<b>REVENUE</b>				
<b>Revenue from non-exchange transactions</b>				
Funds from the Commission	85,744	74,878	10,866	15%
Transfer of assets from the Commission	276	-	276	100%
	<b>86,020</b>	<b>74,878</b>	<b>11,141</b>	<b>15%</b>
<b>Revenue from exchange transactions</b>				
Other	64	17	47	275%
	<b>64</b>	<b>17</b>	<b>47</b>	<b>275%</b>
<b>Total revenue</b>	<b>86,083</b>	<b>74,895</b>	<b>11,188</b>	<b>15%</b>
<b>EXPENSES</b>				
Operating costs	-3,125	-2,913	-212	7%
Staff costs	-58,511	-48,428	-10,082	21%
Other expenses	-25,215	-22,296	-2,919	13%
<b>Total expenses</b>	<b>-86,851</b>	<b>-73,637</b>	<b>-13,213</b>	<b>18%</b>
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>-767</b>	<b>1,258</b>	<b>-2,025</b>	<b>-161%</b>

## Cash Flow Statement<sup>62</sup>

EUR '000

	31.12.2025	31.12.2024
Economic result of the year - Profit/ (Loss)	-767	1,258
<b>Operating activities</b>		
Depreciation and amortization	3,423	2,844
(Increase)/decrease in exchange receivables	3,511	346
Increase/(decrease) in payables	-1,258	-586
Increase/(decrease) in accrued charges	704	1,199
<b>Investing activities</b>		
(Increase)/decrease in intangible assets and property, plant and equipment	-5,612	-5,061
<b>NET CASHFLOW</b>	<b>-</b>	<b>-</b>

<sup>62</sup> Payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts presented under the heading of exchange receivables.