

DECISION OF THE COLLEGE OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE OF 1 MARCH 2023

ON THE ADOPTION OF THE SINGLE PROGRAMMING DOCUMENT OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE FOR THE PERIOD 2023-2025

The College of the European Public Prosecutor's Office (EPPO),

Having regard the Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')¹, and in particular Articles 11, 19 and 114 thereof,

Having regard to Decision 002/2021 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, and in particular Article 32 thereof,

Upon proposal by the European Chief Prosecutor, as prepared by the Administrative Director of the EPPO,

Has adopted the following decision:

Article 1

Adoption of the Single Programming Document

The Single Programming Document of the European Public Prosecutor's Office for the period 2023-2025, as presented in the Annex which forms integral part of this decision, is hereby adopted.

Article 2

¹ OJ L 283, 31.10.2017, p. 1–71.



EUROPEAN
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COLLEGE DECISION 012/2023

Entry into force

This decision shall enter into force on the day following its adoption.

Done at Luxembourg on 1 March 2023.

On behalf of the College,

Laura Codruța KÖVESI
European Chief Prosecutor



EUROPEAN
PUBLIC
PROSECUTORS
OFFICE

European Public Prosecutor's Office

SINGLE PROGRAMMING DOCUMENT

2023–2025



EUROPEAN
PUBLIC
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Foreword

During 2020, the EPPO prepared to carry out its mission. The EPPO's operational deployment, from June 2021 onwards, coincided with the implementation of the new EU recovery plan. The EU's long-term budget 2021-2027, coupled with NextGenerationEU – the instrument designed to boost the EU's economic recovery – is the largest stimulus package ever financed through the EU budget. A total of €1.8 trillion will help rebuild a post-Covid-19 Europe.

When contemplating the 2023-2025 period, however, the new multi-annual financial framework and its expected stabilising effect is to be seen in the context of unforeseen international events with a disrupting impact on the world economy.

We should anticipate that the new financial flexibility mechanisms, introduced in the long-term financial framework of the EU, will be used in an environment where the risk for irregular spending is high. With responsibility for investigating, prosecuting and bringing to judgment the perpetrators of, and accomplices in, offences against the Union's financial interests, the EPPO will play a key role in protecting the EU budget. The Office will continue to operate independently as a single entity across all participating Member States, and combine European and national law enforcement efforts in a unified, seamless and efficient approach.

The 2023-2025 period will allow the EPPO to demonstrate its added-value in the fight against serious cross-border financial crime. Previously, only national authorities could investigate and prosecute fraud against the EU budget. Their powers stopped at national borders. Europol, the European Anti-Fraud Office (OLAF) and Eurojust lack the necessary competences to carry out criminal investigations and prosecutions.

Protecting the EU budget by fighting fraud and corruption will reinforce the rule of law in the EU, and the trust of the citizens in the European integration process. By its existence and functioning, the EPPO will reinforce the European commitment.

Laura Kövesi,

European Chief Prosecutor

List of acronyms

AAR: Annual Activity Report

AWP: Annual Work Programme

CA: Contract Agent

CAFS: Commission Anti-Fraud Strategy

MONEYVAL: Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism

CMS: Content Management System

ECA: European Court of Auditors

ECR: EPPO Crime Report

EIB: European Investment Bank

EPPO: European Public Prosecutor's Office

EU: European Union

FATF: Financial Action Task Force

HR: Human Resources

IAS: Internal Audit Service

IAC: Internal Audit Capability

IBOAs: Institutions, bodies, offices and agencies of the EU

ICF: Internal Control Framework

ICT: Information and Communications Technology

KPI: Key Performance Indicator

PMO: Paymaster's Office

PSC: Personal Security Clearance

RRF: Recovery and Resilience Facility

SFTP: Secure File Transfer Protocol

SNE: Seconded National Expert

TA: Temporary Agent

WA: Working Arrangement

WP: Work Programme

Mission Statement

The EPPO's mission stems from its legal framework and, specifically, Article 86(2) of the Treaty on the Functioning of the European Union.

The European Public Prosecutor's Office investigates, prosecutes and brings to judgment the perpetrators of, and accomplices in, offences against the Union's financial interests, as determined by the EPPO Regulation.¹ It exercises the functions of prosecutor in the competent courts of the participating Member States in relation to such offences.

¹ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO').

Section I: General context

The EPPO became fully operational on 1 June 2021.

Next Generation EU

The 2023–2025 programming period is the one in which most of the payments related to the Recovery and Resilience Facility will take place. Considering the significant increase in allocated funds, it is estimated that this will attract a corresponding increase in reports of potential offences falling under the competence of the EPPO.

In this scenario, the workload and the demands placed upon the EPPO over the next years are likely to increase substantially, over-stretching its objectively currently limited capacity to protect the Union's financial interests. The Office will continue to proactively engage with stakeholders to anticipate further risks and safeguard its continued ability to effectively fulfil its mandate, also in terms of adequacy of the budgetary and human resources allocated to it.

Rule of law

Under the new regulation on a general regime of conditionality for the protection of the Union budget, EU budget payments can be withheld from countries in which breaches of the rule of law compromise management of the EU funds would be established. This regulation is in force since January 2021.

The EPPO is called to play an important role in this framework. Notably, several EU funding decisions now incorporate a reference to the Office, which further illustrates the unique institutional role of this new EU body.

EU and global anti-fraud architecture

The Commission's Anti-Fraud Strategy 2019

The start of the operations of the EPPO should also be an important step forward in bringing new impetus to the overall anti-fraud architecture of the Union.

The EPPO will be involved in the main EU strategic initiatives in this area, notably the revised 2019 European Commission's Anti-Fraud Strategy (CAFS).

International level

In the international arena, the EPPO will seek to support and develop synergies with various networks of practitioners relevant to its activities, including the Financial Action Task Force (FATF) and the Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL). The EPPO will also pursue closer cooperation with Interpol and its Global Focal Point Network on Asset Recovery, as well as with other global initiatives to trace, seize, and return stolen public funds to the country of origin. In the anti-corruption field, the EPPO will benefit from the experience of relevant multi-lateral organisations all over the world within the frameworks of the UN Convention against Corruption (UNCAC) and the OECD Anti-Bribery Convention.

EU anti-corruption

The EPPO will contribute to the development and implementation of an effective EU-wide anti-corruption policy, in which prevention and enforcement complement each other.

Cooperation with partners

Member States participating to the EPPO

The EPPO Regulation provides for a system of shared competence in combatting crimes affecting the financial interests of the Union. The national authorities have the main role in detecting and reporting to the EPPO potential offences affecting the financial interests of the EU. Moreover, the Member States have a significant role in the nomination of the European Delegated Prosecutors (EDPs); they are responsible for their general working environment and are providing the resources of the decentralised offices, while the investigations are carried out with the support of the national law enforcement agencies and their costs are covered by the national budgets.

Effective cooperation in these areas is essential for the EPPO to achieve its objectives.

European Anti-Fraud Office, Eurojust and Europol

At the EU level, close cooperation with the European Anti-Fraud Office (OLAF), Eurojust, and Europol in particular, remains essential for ensuring that the scope of investigations into offences affecting the Union's budget is comprehensive, and that the new institutional design for the fight against fraud is fully effective.

The recent revisions of the respective legal frameworks of OLAF, Eurojust and Europol notably include specific rules on cooperation based, inter alia, on exchange of information, complementarity and avoidance of duplication. Thanks to the connections between their respective case management systems, OLAF, Eurojust, Europol and the EPPO will be aware of ongoing investigations and prosecutions.

The proposed creation of a new EU Authority for Anti-Money Laundering and Countering the Financing of Terrorism, aiming to improve the detection of suspicious transactions and activities, and to close loopholes used by criminals to launder illicit proceeds or finance terrorist activities through the financial system, will provide additional opportunities for cooperation with the common goal of protecting EU citizens.

Based on respective working arrangements, the EPPO will continue to look for further synergies with all its partners, particularly when both bodies may rely upon evidence generated by the other.

Authorities of non-participating Member States and third countries

Additional challenges for the EPPO's mandate stem from the relationship between the Office and judicial bodies in non-participating Member States, on the one hand, and in third countries, on the other. The fragmentation of applicable legal instruments makes the EPPO's task more complex and more difficult to fulfil for cross-border cases that involve suspects from these countries.

To address this, the EPPO continues its efforts to establish strong, pragmatic relationships with the Member States that have chosen not to take part in the EPPO. In addition, the European Commission initiated the process for concluding working arrangements with third countries, in particular when their cooperation is anticipated to be critical in the investigation and prosecution of cross-border cases falling within the EPPO's competence.

EU Multi-Annual Financial Framework 2021-2027

The ability of the Office to deliver on its mandate will largely depend on the resources allocated to it, which need to be commensurate with the actual competence of the EPPO, as well as with the high hopes and heavy demands placed on the EPPO from the outset.

Specifically, the Office will need the means to effectively process the bulk of its caseload, including those complex large-scale transnational cases, for which it was set up in the first place and where national law enforcement efforts remain fragmented or absent.

The capacities of the EPPO remain constrained by the actual resources allocated to the Office and the objective limitations to its ability to deploy them swiftly. While 2022 will see the build-up of the EPPO capacity in terms of staffing in particular, the stable human resources level indicated for 2023 at this stage and the lack of visibility of the resources level likely to be needed for the EPPO to adjust its work capacity to the deployment of the EU Multi-Annual Financial Framework may limit the Office's flexibility and ability to accommodate the increase in operational work resulting from a growing caseload.

Digitalisation of criminal justice

The Covid-19 pandemic has given an extra impetus to the efforts of the digitalisation of justice in the European Union. In December 2020, the European Commission adopted a package of initiatives to modernise the EU justice systems, including a communication on digitalisation. A new initiative aiming at modernising EU cross-border judicial cooperation through digitalisation was launched in December 2021.

In this context, the EPPO will continue to develop and consolidate its in-house capabilities to support the Office's operational and strategic goals. In the period 2023-2025, this consists of further enhancing the EPPO's Case Management System, with more focus on improving its inter-operability both at the Member State and EU level. In spite of highly divergent IT infrastructures – notably in the criminal prosecution systems of participating Member States – it is important to ensure that the decentralised part of the EPPO's operational structure is provided with the tools necessary to ensure the efficient and effective management of EPPO cases.

Section II: Multi-annual programming 2023–2025

1. Multi-annual work programme

The EPPO has set seven strategic objectives for the period 2023-2025, organised around three major action areas of the Office, as shown below.

The scope and level of detail of the objectives reflects the fact that this will be the third multi-annual work program in the life cycle of the EPPO. Its implementation will be ensured through the development and application of practical action plans and monitored by corresponding Key Performance Indicators (KPIs). Longer-term strategic goals for the Office relating to the prevention of crimes and the recovery of misused EU funds were taken into consideration for inclusion in subsequent cycles, subject to further evaluation.

However, it must be noted that critical success factors depend on external factors, as achieving all stated objectives will be directly influenced by elements such as the volume and quality of information reported to the EPPO, as well as by the investigative resources made available to it.

The EPPO will report to its stakeholders on the progress made during the period 2023-2025 and perform an end-of-cycle evaluation of the objectives as a preparation towards the next strategic plan for the 2025-2027 cycle.

CASEWORK	
Ensure effective analysis of incoming information from competent national authorities, IBOAs and private parties.	<p>Indicator: Information on crimes received by the Office in accordance with Article 24 of the Regulation are handled in an effective and timely manner.</p> <p>Data source: Annual statistics</p> <p>Baseline: n/a</p> <p>Target 2023-2025: Decisions on exercising EPPO's competence are adopted within the statutory deadlines stipulated in the EPPO Regulation and Internal Rules of Procedure in 90% of the cases.</p> <p>Indicator: Notifications sent to all persons and organisations who reported to the EPPO information on potential crimes, in accordance with the applicable rules.</p> <p>Data source: Annual statistics</p> <p>Baseline: n/a</p> <p>Target 2023-25: Notifications are sent in application with the applicable rules in 100% of the cases, where legal and regular.</p>
Improve overall investigation rates of offences affecting the EU's financial interests	<p>Indicator: Number of investigations and indictments initiated by EPPO in the reporting period.</p> <p>Data source: Annual statistics</p>

and, consequently, prosecution of those offences, when justified by the results of the investigations.	Baseline: Statistics on 2022 EPPO cases Target 2023-2025: Upward trend
Foster the recovery of illicit assets obtained via offences affecting the EU's financial interests.	Indicator: Value of assets frozen in EPPO investigations. Data source: Annual statistics Baseline: Statistics on 2022 EPPO cases Target 2023-2025: Upward trend
COOPERATION/POLICY WORK	
Develop close cooperation and effective information exchange with key partners.	Indicator: Timely implementation of agreed actions stemming from existing and new working arrangements concluded with EPPO partners. Data source: Activity reports Baseline: n/a Target 2023-2025: At least 90% of the agreed actions are implemented within agreed timelines. Indicator: Information required to take financial, administrative, disciplinary and judicial measures for the recovery of funds is being sent to the relevant authorities, without prejudice to the proper conduct and confidentiality requirements of the investigations. Data source: Activity reports Baseline: n/a Target 2023-25: By the end of the programming period 100% of cases, where the reporting has been considered and decided.
Contribute to shaping and harmonising the fight against fraud across the EU	Indicator: Number of contributions to policy initiatives Data source: Annual Reports Baseline: n/a Target 2023-25: Upward trend
ADMINISTRATIVE GOVERNANCE	
Ensure effective organisational structure and processes, including a professional, transparent and efficient management of the Office.	Indicator: Internal Control Framework related, financial and human resources regulations. Data source: Internal reports Baseline: Best practices from similar EU bodies Target 2023-2025: <ul style="list-style-type: none"> Processes-based management framework fully deployed by end 2023 and available on intranet. 60% of high level main non-operational functions have policies and processes defined by end 2025. EPPO complies with administrative management obligations of an EU body (including basis for business continuity). A structured Services Management Framework bringing transparency (regularly reported upon) to diverse internal

	<p>beneficiaries (from central office or decentralised offices) on the expectable and delivered service level deployed by the end of the programming period.</p> <ul style="list-style-type: none"> • The EPPO digital services are driven by own digital strategy by end 2025, defined and operated to deliver independence, information security and support to EU justice digital agenda. EPPO's own operational and administrative digital systems are operating autonomously from EC. • The EPPO's risk-based management framework (including risks registers and internal control driven assurance framework) is deployed, fully operated and regularly updated. • Staff Regulations Implementing Rules specific to the EPPO 'prosecution and investigative' nature are adopted by the end of programming period. • The EPPO is recognised as an employer of choice both for central office and decentralised offices, managing its work force and other collaborators to maintain a high level of engagement. • The EPPO central office and decentralised offices deliver safety and security of individuals and information to a proportionate level to threats.
Effectively communicate EPPO's activities and added value to stakeholders and the general public.	<p>Indicator: Audience reached via social media (Twitter, LinkedIn and Facebook) with EPPO news publications. There is constant interaction with the accounts of EPPO's partners at national and EU level during joint operations and initiatives and high-level visits. The EPPO evaluates continuously its social media presence and follows and assesses emerging trends.</p> <p>Baseline: n/a</p> <p>Target 2023-2025: Increase of number of followers by 30% on annual basis.</p>

2. Human and financial resources – outlook for the years 2023-2025

2.1. Overview of the past and current situation

The EPPO relies on the human resources that the decision of the budgetary authorities allows it to mobilise. The level of posts and budget considered by the Budgetary Authority is due to take into consideration the complexity of the operating setup (central and decentralised levels), as well as the investment required to deliver a truly independent prosecution office – whether in term of operations or administration. Considering the unique nature of the mission of the EPPO, the perspective in its budgetary and human resources needs to be carefully monitored as the first period of the EPPO operations unfolds.

2.2. Outlook for the years 2023-2025

With the launch of its operations, the EPPO entered an initial deployment period, during which its mandate is being performed while its partners at EU level and in the participating Member States are still in an adaptation phase. The budgetary and posts' perspective given to the EPPO is assuming that 2023 will be a phase of consolidation of the growth of the 2021-2022 period. The trends observed since the start of operations broadly confirmed the hypothesis that led to 2023 budgetary and posts' estimates, but gradual deployment of operations bring additional needs to be considered in future programming. Over 2023, gaps between the scope of competence of the EPPO, the modalities of its mission's performance and its resources are therefore expected to grow, and should be addressed in the later part of the programming cycle, combining the factual basis that will be amply documented as regards the EPPO's workload with reasonable anticipation.

2.3. Resource programming for the years 2023-2025

Financial resources

Considering the observed inflow of caseload over 2022, confirming the 2021 dynamic, the EPPO's revenue and expenditure perspective over 2022-2023 period was established in order to acknowledge the level of expected workload as well as to enable the consolidation of the core central and decentralised EPPO offices' capacity. 2023 can be considered as a full-size operations test year, based on which the level of EPPO resources can be projected for the mid-term. For 2024 it can already be anticipated that a sizeable upward adjustment in the various support fields will be necessary, in line with existing standards, best practices and benchmarks. Moreover, the evolution of the operational workload of the EPPO and challenges encountered throughout 2022 and 2023 will also form the basis for further development of the EPPO's operational capacity.

Human resources

During the start-up and initial growth phase, the EPPO organised its limited staff resources so as to deal with the most pressing and unavoidable procedural steps with the main objective to lawfully process all the backlog and to start processing the influx of new cases. This led to a situation where people qualified as case analysts or financial investigators would be entrusted primarily with the registration and verification or legal and administrative support tasks. Once most of the backlog had been processed and the workload stabilised, the organisation started to focus on delivering added-value to EPPO investigations, and the necessary support to the European Prosecutors and European Delegated Prosecutors.

As from 2023 onwards, the EPPO expects its workload to increase (a combination of continuation of work on older cases and increased influx of new cases), which will trigger the need for additional staff (cf. Annex IV) with highly specialised and qualified profiles. This will include Seconded National Experts, but will also have to be approached with the objective to build a strong, stable, own analytical and financial investigative capacity, in line with the objective to improve the level of criminal assets recovery. Accordingly, securing the key resources and administration positions to comply with the assurance EU public administration requires is a must. The 2023 period is expected in that domain to be in the continuity of 2022, operating the capacity on-boarded gradually during 2022 and correcting the balance between categories of staff to ensure coherence within the organisation and ensuring retention. The EPPO is also building on a gender-balanced workforce, with, by end of 2022, 43% female statutory staff members at the central office vs 57% male, and 45% vs 55% respectively, for the European Delegated Prosecutors. The EPPO is also striving to ensure a geographical and linguistic balance in functions involved in investigating and prosecuting cases, to deal with the different national legal systems and the constraints this creates in managing complex cross-border cases. The EPPO will also consider, in 2023, an update of the remuneration of the EDPs, as a means to ensure their high level of engagement and independence in the prosecution activities.

The EPPO intends to achieve, by year-end, a central office occupancy rate above 98%, integrating the effect of turnover partly resulting from the challenging employment market in Luxembourg. A total of 25 external selection procedures are planned over 2023.

2.4. Strategy for achieving efficiency gains

The EPPO intends to continue to structure and bring to a higher level of maturity its operational, strategic, assurance and support service frameworks. In doing so, it will engage benchmarking with similar EU and possibly comparable national-level structures, and endeavour to document and adapt its processes and standards to match top-tier indicators of pertinent peer organisations. In 2023, the acquisition of more capacity to

measure organisational efficiency (including gradual switch to process- and project-based activity planning and monitoring) is expected to be possible, with the introduction of human capital strategic planning to enable a forward-looking and proactive approach in addressing staffing gaps. The EPPO will seek fact-based analysis to feed into its strategic orientations, while maintaining a high level of assurance and coherence, ensuring compliance with the Internal Control Framework and embedding a risk-based approach across all EPPO activities, including fraud risk. This will be important in the perspective of the next phase of the EPPO's development beyond 2023.

2.5. Negative priorities/decrease of existing tasks

The Budgetary Authority's estimation of the number and level of human resources required by the EPPO to operate, has been increased compared to earlier assumption at a stable level for 2022-2023. The EPPO might be affected however, especially in the 2023-2025 perspective, in the effective delivery of independence, administrative compliance and operational level capacity, when compared to the optimal level of what it should achieve. In particular, the areas that might be affected and de-prioritised are the following:

- Setting up the conditions to operate the EPPO's own digital systems autonomously from EC; this might limit the independence and deployment of specific IT services of the EPPO by having to continue to rely on the standardised European Commission's digital services.
- Capacity to identify, monitor and put in place protective measures for the physical security of central and decentralised offices, which might lead to life and health risks for individuals.
- Evolution of the CMS ecosystem to deliver effectively and efficiently on the EPPO's mandate, and lack of capacity to monitor, identify and respond to simple and sophisticated cyber threats. These might lead to limited guarantees on the protection of operational and non-operational personal data handled by the EPPO.
- Business continuity standards in place and mitigated risk of business disruptions, which would adversely affect one or more critical staff members or tools, might bring the EPPO's critical operations to a halt.
- Capacity to timely investigate and prosecute all cases, especially the ones requiring a high level of analytical capacity, as well as delivering time-critical investigative and prosecution acts. This may lead to a breach of the principle of equal treatment of suspected fraud, and negatively impact the EU's reputational risk and decrease the level of protection of the EU budget.

Section III: Annual Work Programme 2023

Executive summary

The AWP 2023 constitutes the first building block towards the EPPO's strategic objectives for the cycle 2023-2025, and coincides with the initial phase of its operational activities. In line with said objectives, this AWP focuses on three clusters of activities of the Office:

- Process caseload timely and efficiently and conduct impartial, independent, high quality investigations and prosecutions, progressively leading to more convictions, improved recovery of fraudulently obtained Union funds and enhanced deterrence of committing offences affecting the EU's financial interests.
- Develop strong and smooth cooperation with key partners with a view to ensuring effective exchange of information between the EU and national competent authorities, supporting core EPPO activities, and addressing existing gaps in the protection of the Union budget.
- Achieve an organisational and management model that can respond to the demands placed upon the Office, so that it may perform its functions with the required quality, effectiveness and efficiency. Ensure excellent IT and communication capacities to tackle existing and anticipated challenges arising from the complex environment in which the EPPO operates.

Activities

Activity 1.1. Ensure proper registration and verification of information on crime reports received by the EPPO

Overview of the activity

The EPPO will ensure that crime reports received by the Office are processed and verified timely, efficiently and effectively in accordance with the obligations enshrined in the Regulation, having due regard to rules on personal data and the protection of whistle-blowers and other persons at risk of retaliation.

The EPPO will, in particular, ensure that information submitted by national authorities for the purposes of evocation, are effectively prioritised and handled in such a way that it enables the Office to take a swift decision on whether to exercise its right to evocation, complying within the strict deadlines foreseen by the Regulation.

The Office will aim for a high rate of accuracy, efficiency and increasing rapidity in the registration of information into its Case Management System (CMS), both at the central and decentralised level. To this end, it will continue to strengthen operational capabilities

via a combination of managerial, training, auditing and organisational measures, as well as to take initiatives to promote further standardisation of data input to the CMS.

Objectives, indicators, results and outputs

Annual activity 1.1 - Ensure proper registration and verification of information on crime obtained by the Office			
Objective 1.1.1	Ensure effective processing of incoming information from competent national authorities and European Institutions, Bodies, Offices and Agencies (IBOAs)		
Expected results	<ul style="list-style-type: none"> • Better reporting and streamlined flow of information; • Staged reporting for evocation cases from MS enabling the Office to process them within the short deadlines foreseen by the EPPO Regulation; • Improved automation and efficiency; • Improved accuracy, quality and rapidity of registration of information. 		
Actions	<ul style="list-style-type: none"> • Improve the reporting channels, tools and procedures; • Raise awareness among competent national authorities and IBOAs regarding EPPO competence and reporting modalities; • Improve the capacities for translating into the working language information reported to the EPPO. 		
Indicators	Latest result (2022)	Estimates 2023	Means of verification
Total number of cases reported during the year	1514	1100-1700	CMS – monthly statistics
No. of cases under continued investigations on 31 Dec	1117	1700-2200	CMS – monthly statistics
Compliance with deadlines foreseen by the EPPO Regulation and Internal Rules of Procedure	n/a	> 90%	CMS – monthly statistics

Objective 1.1.2	Ensure effective screening and processing of incoming information from private parties
Expected results	<ul style="list-style-type: none"> • Information manifestly outside the competence of the EPPO or otherwise irrelevant sifted out before entering the system; • More efficient and faster processing of information from private parties; • Information on how to report a crime to the EPPO available and known to target audience; • Whistle-blowers and other persons at risk feel more confident to engage with the EPPO, leading to more sensitive information reaching the Office; • Improved overall reporting rates of offences affecting the EU's financial interests; • Enhanced awareness of the EPPO.

Actions	<ul style="list-style-type: none"> • Further enhance the form accessible via the EPPO website to report information on crimes; • Improve the procedures and capacity to effectively process information from private parties; • Achieve an effective system for processing, filtering and storing (or forwarding) crime reports from private parties which fall manifestly outside the competence of the EPPO; • Monitor the application of rules and technical means, aiming to ensure the highest level of confidentiality and protection of whistle-blowers and other persons at risk of possible retaliation. 		
Indicators	Latest result (2022)	Estimates 2023	Means of verification
No. of reports received from Private Parties during the year	1924	1000-2000	Statistics re. use of channels used by Private Parties for reporting information

Objective 1.1.3	Ensure high level of accuracy in registration and verification of information, including full compliance with data protection rules		
Expected results	<ul style="list-style-type: none"> • Swift and timely processing of information; • Increased rate of standardisation of data and text inputting; • Minimised number of audit findings. 		
Actions	<ul style="list-style-type: none"> • Improve the operational procedures for the sector in charge of registration and verification (RVS); • Train staff extensively in the use of relevant features in the CMS; • Accuracy of personal data in the CMS is subject to controls by the Data Protection Officer (DPO); • Review all the decisions to not exercise the EPPO's competence; • Ensure effective monitoring by means of supervision, appraisal cycle, and feedback from end-users. 		
Indicators	Latest result	Estimates 2023	Means of verification
Percentage of information registered	n/a	85-95%	Observance of internal and statutory

within intended timeframe			deadlines for registration and verification
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Activity 1.2. Conduct independent, impartial, high quality investigations and prosecutions with high rate of success in court

Overview of the activity

Throughout the reporting period, the EPPO will continue to strengthen its capacity to carry out independent, impartial, high quality investigations and prosecutions aiming at achieving high rates of success in court, while respecting all fundamental rights enshrined in the Charter.

For this purpose, the EPPO will further develop investigative and prosecutorial approaches and strategies to effectively address offences against the Union's financial interests, including, in particular, cross-border offences where national law enforcement efforts remain fragmented. The EPPO will closely assess and take stock of its performance, reviewing relevant policies and making amendments based on lessons learnt, where required.

The EPPO will also work, from the initial phase of operations, to establish a coherent European system for investigation and prosecution of offences affecting the EU's financial interests, pursuing a uniform approach throughout the 22 participating countries through the supervision and coordination role exercised by its Central Office.

Objectives, indicators, results and outputs

Annual activity 1.2 – Conduct independent, impartial, high quality investigations and prosecutions with high rate of success in court

Objective 1.2.1	Effectively investigate and prosecute offences against the EU budget, including in cross-border cases		
Expected results	<ul style="list-style-type: none"> • More efficient and effective investigation and prosecution of offences affecting the EU's financial interests; • Upward trend of the number of investigations initiated; • Strengthened enforcement regime against PIF offences; • Enhanced deterrence of committing crimes against the EU budget; • Have an upward trend of assets frozen. 		
Actions	<ul style="list-style-type: none"> • Develop solid investigative and prosecutorial strategies, and corresponding review processes; • Ensure in-house capacity for specialised operational analyses and financial investigations to support investigations and prosecutions; • Train operations staff in statistical analysis, forensic accounting and asset recovery; • Ensure strong legal support for issues stemming from lack of relevant case law; • Perform strategic reviews of ongoing criminality related to PIF offences in order to identify recurrent typologies, but also new trends, risks and vulnerabilities; 		
	<ul style="list-style-type: none"> • Take initiatives to ensure close cooperation and effective information exchange between the EU and national competent authorities; • Continuously improve the way in which the Office interacts with its key stakeholders; • Ensure review of EPPO acts within legal obligations and rule of law standards, including personal data protection and human rights acquis. 		
Indicators	Latest result (2022)	Estimates 2023	Means of verification
No. of investigations opened during the year (initiation and evocation)	865 investigative cases opened (out of which 41 cases were opened after being split from other cases)	600-900	CMS – monthly statistics, EPPO Annual Report
No. of ongoing investigations on 31 Dec	1117	1700-2200	CMS – monthly statistics, EPPO Annual Report
Percentage of ongoing investigations involving more than one MS on 31 Dec	28.29%	30-35%	CMS – monthly statistics, EPPO Annual Report
No. of indictments during the year	87	80-150	CMS – monthly statistics, EPPO Annual Report
No. of ongoing court cases on 31 Dec	75	100-200	CMS – monthly statistics, EPPO Annual Report

No. of convictions during the year	20 convictions before national courts	30-50	CMS – monthly statistics, EPPO Annual Report
No. of acquittals during the year	0	2-5	CMS – monthly statistics, EPPO Annual Report
No. of Art. 31 requests during the year	899	1000-1300	CMS – monthly statistics, EPPO Annual Report
No. of cross-border cooperation meetings with the involvement of Central Office during the year	14 coordination meetings, 18 workshops and 6 trainings for NEDPAs	18-25 coordination meetings 18 workshops 6 training courses for NEDPAs	EPPO Annual Report
No. of non-EU (third country) involvement in investigations during the year	147	150-200	CMS – monthly statistics, EPPO Annual Report
No. of active investigations linked to third countries	142	150-200	CMS – monthly statistics, EPPO Annual Report
Estimated value of damages involved in ongoing EPPO cases	€14.11 billion	€15 billion	CMS – monthly statistics, EPPO Annual Report
Value of assets frozen in ongoing EPPO cases	€359.1 million in granted freezing orders	€400-500 million in granted freezing orders	EPPO Annual Report, CMS –statistics (when implemented in the CMS)
No. of strategic reports on the typologies identified in various types of EU fraud affecting EU funds issued during the year	2 (Trends and State-of-Play of VAT Fraud Business 2021/2022 and MTIC in the Digital Era)	2-3	Operational Unit report, EPPO Annual Report
No. of signed Personal Data controller processor agreements with national authorities	0	1 agreement	EPPO annual report

Objective 1.2.2	Establish a coherent system for investigation and prosecution of offences affecting the EU's financial interests		
Expected results	<ul style="list-style-type: none"> Increased EU businesses and citizens' trust in EU Institutions; More unified and consistent EU actions against PIF offences, including common prosecution priorities; Progressive definition of a set of minimum standards applicable to investigation and prosecution of PIF offences across Europe. 		
Actions	<ul style="list-style-type: none"> Constitute internal resources to build and enhance a common EPPO knowledge, including collection of methods, tools and relevant legislation in the field of offences against EU budget; Document impact of approximation gaps in the field of criminal matters on EPPO activities, in particular regarding cross-border investigations; Review the procedure for the operations of the Permanent Chambers incorporating the solutions identified in practice; Further provide Permanent Chambers with effective administrative, legal and policy support; 		
	<ul style="list-style-type: none"> Ensure adequate resources for the decentralised level; Continue reaching out to defence lawyers and support their initiatives to better explain the EPPO's investigative and prosecutorial activities, with a view to allowing full exercise of the defence rights of suspected and accused persons. 		
Indicators	Latest result (2022)	Estimates 2023	Means of verification
Guidelines and handbooks on criminal typologies and investigative methodologies adopted during the year	1 (PIF handbook)	1-2	Operational Unit report
Case law of national court decision of EPPO cases monitoring tool deployed by 31 Dec	NO	YES	Case law database
Monitoring tool for Permanent Chamber decisions deployed by 31 Dec	NO	YES	Monitoring tool

Activity 2.1. Ensure strong cooperation with Eurojust, European Anti-Fraud Office and Europol and other EU partners

Overview

To fulfil its mandate, the EPPO will continue to work hand-in-hand with competent EU bodies and institutions, including Eurojust, Europol and the European Anti-Fraud Office (OLAF).

To this end, the EPPO will continue its efforts to ensure that strong and smooth cooperation with Eurojust, OLAF and Europol is in place, in compliance with the applicable legislation and the relevant working arrangements.

The EPPO will further explore joint strategic initiatives and operational synergies with its key EU partners, based on a clear division of competencies and responsibilities. It will maintain a cooperative relationship with the European Commission.

Objectives, indicators, results and outputs

Annual activity 2.1 – Ensure strong cooperation with Eurojust, OLAF and Europol and other EU partners			
Objective 2.1.1	Develop operational cooperation with Eurojust, OLAF and Europol		
Expected results	<ul style="list-style-type: none"> • Information exchange with Eurojust, OLAF and Europol contributes to achieving the mandates of partners; • Hit/no-hit process with OLAF, Europol and Eurojust used for bidirectional exchanges of information and to avoid duplication of resources; • Improved operational support to EPPO in transitional cases involving non-participating MS or third countries; • Trust and engagement built with EPPO's key partners. 		
Actions	<ul style="list-style-type: none"> • Improve the technical and operational arrangements foreseen by the working arrangements (WAs) concluded with the relevant partner; • Collaborate on joint initiatives, including shared training initiatives; 		
	<ul style="list-style-type: none"> • Review and assess jointly the support provided to the EPPO investigations by Eurojust, OLAF and Europol. 		
Indicators	Latest result (2022)	Estimates 2023	Means of verification
Statistics on exchanges of information and hit/no-hit requests	133 (Hit/no-hit requests - OLAF)	75-100	CMS – monthly statistics, RV Sector report

Objective 2.1.2	Ensure effective cooperation with other institutions, bodies, offices and agencies of the Union		
Expected results	<ul style="list-style-type: none"> Procedures and channels are put in place with all IBOAs for reporting to the EPPO information on possible offences; Ensured access to relevant EU databases. 		
Actions	<ul style="list-style-type: none"> Continue the awareness-raising sessions and improve procedures and reporting channels to enable IBOAs to effectively report information on crime; Share information with stakeholders on investigations conducted by the EPPO in accordance with the relevant legal framework; Take steps to extend direct and indirect access to relevant EU databases; Maintain the network of contact points to facilitate access to information needed during the investigation. 		
Indicators	Latest result	Estimates 2023	Means of verification
The number of crime reports submitted by IBOAs during the year	103	80-150	Operational Unit report
Number of IBOAs' reports leading to a decision to initiate an investigation	68	50-110	Operational Unit report
Number of communications towards European Commission regarding investigations conducted by the EPPO	n/a	10-20	Operational Unit report

Activity 2.2. Develop cooperation with other key partners

Overview of the activity

The EPPO will continue to develop operational cooperation with other key partners, including non-participating Member States of the European Union.

Moreover, the EPPO will develop the cooperation with third states and international organisations in line with its operational needs, including on the basis of dedicated agreements to be conducted between the Union and such partners, focusing on third countries of high operational interest and for which there is no alternative international level. The EPPO will also support and pursue strategic cooperation with international taskforces and networks relevant to its activities, such as the Financial Action Task Force (FATF) and the Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL).

Objectives, indicators, results and outputs

<i>Annual activity 2.2 – Develop cooperation with other key partners</i>			
Objective 2.2.1	Ensure cooperation with EU Member States not participating in the establishment of the EPPO so there are no gaps in the protection of EU financial interests		
Expected results	<ul style="list-style-type: none"> Increased capacity to carry out its core activities concerning cross-border criminality. 		
Actions	<ul style="list-style-type: none"> Finalise and implement working arrangement on cooperation between the EPPO and the prosecution offices of non-participating Member States (NPMS). 		
Indicators	Latest result	Estimates 2023	Means of verification
Number of Working Arrangements with NPMS by 31 Dec	1	3	WAs concluded
Number of executed judicial cooperation requests in relation to NPMS during the year	n/a	3-5	CMS – monthly statistics

Objective 2.2.2	Build operational cooperation with the authorities of third countries and international organisations		
Expected results	<ul style="list-style-type: none"> Improved ability to investigate and prosecute cases involving a third country; Improved strategic relations with key third countries; Establish relations with key international organisations and networks; EPPO positioned as an important partner in the broader community of regional and international bodies working in the field of crime and criminal justice; Ensure more comprehensive protection of victims; EPPO activities benefit from international standards, as FATF recommendations, guidance and best practice; Increased strategic expertise in the field of asset recovery. 		
Actions	<ul style="list-style-type: none"> Define strategic priorities and provide input to the negotiations initiated by the EU with third countries and international organisations relevant to the activity of the EPPO; 		

	<ul style="list-style-type: none"> Develop a strategy on cooperation with third countries and international organisations; Enhance relations with Interpol, UN bodies working in the field of crime, criminal justice and fight against corruption, and other strategic international partners; Contribute to the activities of Financial Action Task Force (FATF) 		
	<ul style="list-style-type: none"> Develop contacts with other relevant global networks, including Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL). 		
Indicators	Latest result (2022)	Estimates 2023	Means of verification
No. of working	7	9	WAs concluded

arrangements with third countries by 31 Dec			
Observer status in FATF	No	Yes	Plenary meeting minutes
Observer status in MONEYVAL;	No	Yes	Plenary meeting minutes
Observer in OECD Working Group on Bribery in intern. business transact.	Yes	Yes	Plenary meeting minutes
Number of executed judicial cooperation requests in relation to third countries during the year	n/a	10-20	CMS – monthly statistics
No. of instances of information exchanges between EPPO and competent international organisations (Interpol, etc.)	n/a	Depending on broader factors	CMS – monthly statistics

Activity 2.3. Contribute to the shaping of the anti-fraud strategy of the Union

Overview of the activity

The EPPO will contribute to the European Commission anti-fraud strategy and deepen its own knowledge of fraud patterns and trends.

The European Commission Anti-Fraud Strategy will further provide the EPPO with a platform to further enhance cooperation at the EU level and with Member States, and combine efforts more efficiently.

Objectives, indicators, results and outputs

<i>Annual activity 2.3 – Contribute to the shaping of the anti-fraud strategy of the Union</i>			
Objective 2.3.1	Enhance the involvement and added value of the EPPO in the EU anti-fraud system		
Expected results	<ul style="list-style-type: none"> • Efficient sharing and utilisation of EPPO knowledge; • Strengthen EPPO position within the EU anti-fraud architecture; • Enhanced added value of EPPO in the EU anti-fraud strategy; • Contribute to advance EU anti-fraud strategy and related plans; • Deepened EPPO knowledge of fraud patterns and trends; • Further enhanced cooperation among anti-fraud bodies at EU level. 		
Actions	<ul style="list-style-type: none"> • Build on the European Commission's Anti-Fraud Strategy (CAFS) data and analysis to inform its investigative and prosecutorial strategies, policies and priorities; • Share experience and expertise gathered during its operations, including review of recurrent typologies of ongoing criminality related to PIF offences, new trends, risks and vulnerabilities; • Explore and stimulate opportunities and synergies with other anti-fraud bodies at the EU level; • Participate in operational projects to raise the awareness of the public and private sector; • Organise and participate in relevant strategic meetings; • Provide training activities, and take part in those organised by EU level or national training institutions, to raise awareness of its unique role. 		
Indicators	Latest result	Estimates 2023	Means of verification
No. of EPPO contributions to CAFS	0	3-5	Meeting minutes
Meeting with OLAF in relation to CAFS	0	3-5	Meeting minutes

Activity 3.1. Optimise administrative management functions to deliver services required by the EPPO's operations and provide assurance on effectiveness, efficiency, legality and regularity in the use of resources made available to the EPPO.

Overview of the activity

The year 2023 corresponds to the deployment of the capacity expected to be mostly built up during 2022 for the assurance and services frameworks, so as to deliver assurance of efficiency, legality and regularity in the use of the resources put at the EPPO's disposal and ensure the delivery of a range of evolving services required by the consolidating operating model. In 2022, the key components (that could not be established in the 2021 resources context) of these two frameworks – assurance and services – are expected to be established (including own accounting officer), and start to be deployed in Quarter 3 or 4. 2023 will therefore be the first full annual cycle where the basic components of these 2 frameworks would operate beyond their induction period.

The specific objectives under that activity for 2023 are:

- Maintain a high level of posts' occupancy, while continuing to build an increasingly specialised, stable and continuously high engagement level EPPO workforce in its different components. This includes transforming the EPPO's central office staffing by relying on the requested larger share of temporary agents within a stable number of statutory staff.
- Build and spread, within EPPO central office staff and its core partners, knowledge and expertise required for mid-term sustainability of the EPPO's operations. This will include, but not be limited to joint-training initiatives and academic cooperation (including a traineeship scheme).
- Maintain and dynamically adapt the services and tools available to EPPO staff (central office and decentralised offices) to operate from safe and secure premises. For the 2023 period, emphasis would be to broaden the services' scope and precise/maintain pre-defined service levels to match the developing EPPO operations.
- Develop further and adapt, based on the recommendations of the first internal audits on the matter, the variety of systems and sources of information ('building-blocks of assurance') available to the Authorising Officer to issue a credible Declaration of Assurance or substantiate eventual reservations. The orientations on this will be defined during 2023 and build on the capacity established through the 2022 recruitment of an Internal Control Officer and a Planning and Monitoring Officer.
- Reinforce the resilience of the EPPO purchase framework by reducing reliance on negotiated procedures and gradually growing the EPPO's acquisition of its own set of framework contracts. A gradual reduction of recourse to services providers (including the European Commission's and PMO's, as well as those of market operators) resulting from the internal capacity build-up in 2023 is expected.

Activity 3.2. Efficiently use IT and communication capabilities to support the EPPO's operational and strategic goals.

Overview of the activity

Within the same context as for Activity 3.1, it is planned that 19 members of the EPPO's statutory staff should focus on ensuring that the Case Management System (CMS) – and associated systems components part of the CMS Programme – continue to effectively and efficiently support prosecution operations, and that these systems gradually evolve as the EPPO's operation model matures. The major objective for this activity is the resilience, timeliness and adaptability of the CMS programme components during the year.

The specific objectives under that objective being:

I. Continuous development and deployment of incremental improvement of the CMS ecosystem, including analytical capabilities, in line with the requirements specified by users and prioritised by the programme steering committee, while considering the broader framework of the EU Digital Justice initiative.

II. Continuous development and deployment of standards and systems to improve the efficiency of administrative processes. More specifically, deployment of ARES as the EPPO administrative records' and documents' management system, as a step to prepare for autonomy from the European Commission's digital services. This is in order to progress in automation and standardisation of the validation and adoption processes for administrative transactions. Development of process-based management framework, services-level based services framework and document and records management system.

Workload drivers

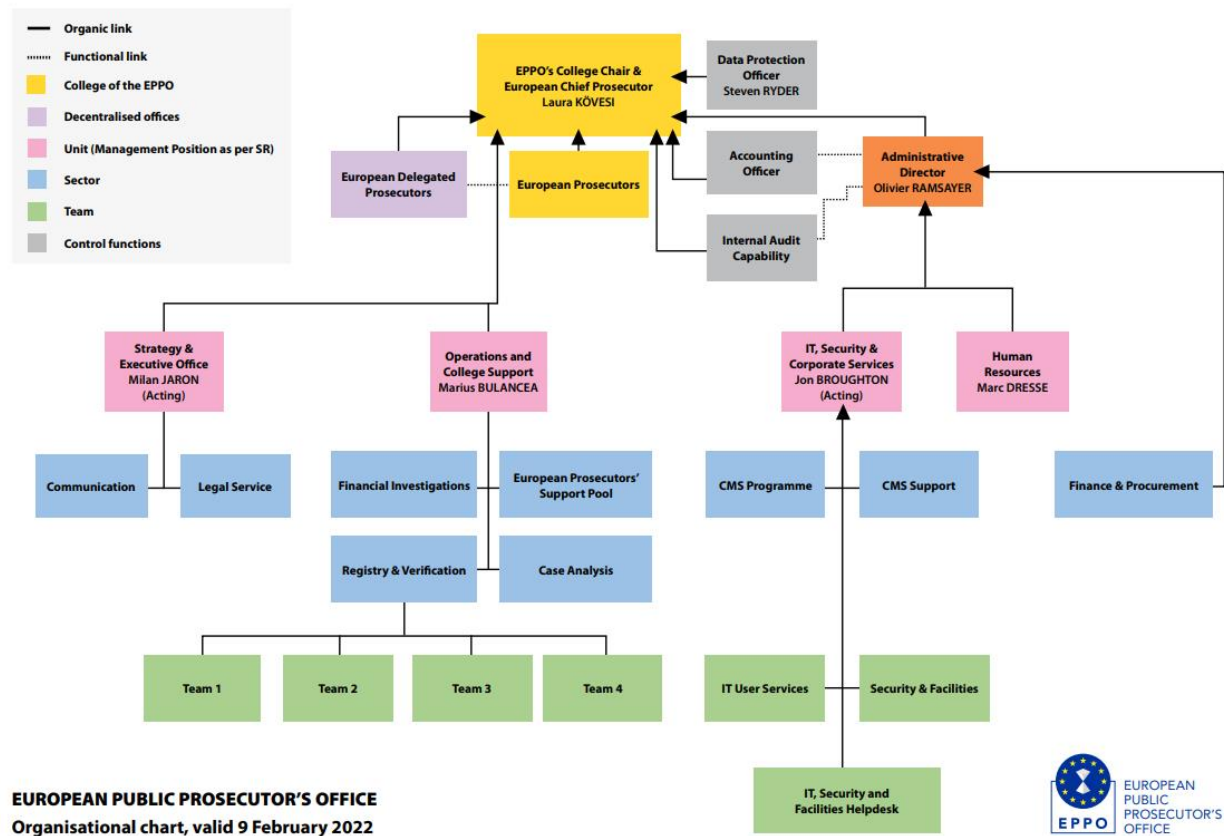
Summary of human and financial resources per activity in the 2023 Annual Work Programme:

Activity Pillars	Human resources (in Posts – Temporary, Contract Agents, Seconded National Experts and EDPs)	Financial resources (in K EUR)
1.1 - Ensure proper registration and verification of information on crime obtained by the Office	21	2 349
1.2 - Conduct independent, impartial, high quality investigations and prosecutions with high rate of success in Court	302	38 780
2.1 - Ensure strong cooperation with Eurojust, OLAF, Europol and other EU partners	4	448
2.2 - Develop cooperation with other key partners	8	895
2.3 - Contribute to the shaping of the anti-fraud strategy of the Union	1	112
3.1 - Ensure EPPO's organisational and managerial efficiency (development and deployment of EPPO's assurance and services frameworks)	22	6 470
3.2 - Efficient use of IT and communication capabilities to support EPPO's operational and strategic goals (including development and deployment of EPPO's Case Management ecosystem)	30	16 442
Total	388	65 496

ANNEXES

Annex I	Organisation Chart
Annex II	Resource Allocation per Activity
Annex III	Financial Resources
Annex IV	Human Resources – Quantitative
Annex V	Human Resources – Qualitative
Annex VI	Environmental Management
Annex VII	Building Policy
Annex VIII	Privileges and Immunities
Annex IX	Evaluations
Annex X	Strategy for the Organisational Management and Internal Control Systems
Annex XI	Plan for mechanisms, contribution or service-level agreements
Annex XII	Strategy for Cooperation with Third Countries and/or International Organisations

Annex I: Organisational chart of the EPPO ²



² Due to be revised during 2023

Annex II: Resource allocation per activity 2023-2025

	2022				2023				2024				2025			
	Central Office	EDPs	Total staff (%)	Budget allocated (incl. staff costs)	Central Office	EDPs	Total staff (%)	Budget allocated (incl. staff costs)	Central Office	EDPs	Total staff (%)	Budget allocated (incl. staff costs)	Central Office	EDPs	Total staff (%)	Budget allocated (incl. staff costs)
EPPO Prosecutions/ Investigations	175	140	81.19%	27 551 915	175	140	81.19%	42 180 459	201	160	62.35%	47 058 339	254	180	63.27%	54 094 400
Administration	51	n/a	13.14%	16 141 585	51	N/A	13.14%	16 612 550	118	n/a	20.38%	27 364 413	145	n/a	21.14%	20 831 000
Operations IT (CMS)	22	n/a	5.67%	7 551 594	22	N/A	5.67%	6 703 384	100	n/a	17.27%	19 955 248	107	n/a	15.60%	30 744 600
TOTAL	248	140	100%	51 245 094	248	140	100%	65 496 394	419	160	100%	94 378 000	506	180	100%	105 670 000

Annex III: Financial Resources (Tables), 2023-2025

Table 1 - Revenue

General revenues

REVENUES	2022	2023
	Revenues estimated by the EPPO	Budget forecast
EU contribution	51 245 094	65 497 934
Other revenue	0	0
TOTAL REVENUES	51 245 094	65 497 394

REVENUES	General revenues						
	Executed Budget 2021	Budget 2022	Budget 2023		VAR 2023/2022 (%)	Envisaged 2024	Envisaged 2025
			EPPO request	Budget forecast			
1 REVENUE FROM FEES AND CHARGES							
2 EU CONTRIBUTION	27 168 229	51 245 094	67 318 100	65 497 394	27.8%	94 378 000	105 670 000
- Of which assigned revenues deriving from previous years' surpluses		43 248					
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)							
- Of which EEA/EFTA (excl. Switzerland)							
- Of which candidate countries							
4 OTHER CONTRIBUTIONS							
5 ADMINISTRATIVE OPERATIONS	858						
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58)							
6 REVENUES FROM SERVICES							

RENDERED AGAINST PAYMENT							
7 CORRECTION OF BUDGETARY IMBALANCES							
TOTAL	27 169 087	51 245 094	67 318 100	65 497 394	27.8%	94 378 000	105 670 000

Additional EU funding: grant, contribution and service-level agreements

REVENUES	2022	2023
	Revenues estimated by the EPPO	Budget forecast
TOTAL REVENUES	0	0

REVENUES	Additional EU funding: grant, contribution and service-level agreements						
	Executed 2021	Estimated by the EPPO 2022	2023		VAR 2023/2022 (%)	Envisaged 2024	Envisaged 2025
			EPPO request	Budget forecast			
ADDITIONAL EU FUNDING STEMMING FROM GRANTS (FFR Art.7)							
ADDITIONAL EU FUNDING STEMMING FROM CONTRIBUTION AGREEMENTS (FFR Art.7)							
ADDITIONAL EU FUNDING STEMMING FROM SERVICE LEVEL AGREEMENTS (FFR Art. 43.2)							
TOTAL	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Table 2 - Expenditure

Expenditure	2022		2023		Envisaged 2024	Envisaged 2025
	Commitment appropriations	Payment appropriations	Commitment appropriations	Payment appropriations		
Title 1 - Staff expenditure	20 659 297	20 368 169	31 715 958	31 715 958	45 103 000	53 783 000
Title 2 - Infrastructure and operating expenditure	8 911 007	4 122 124	6 937 053	6 937 053	10 207 000	10 522 000
Title 3 - Operational expenditure	20 653 623	14 750 198	26 844 383	26 844 383	39 068 000	41 365 000
TOTAL EXPENDITURE	50 223 927	39 240 491	65 497 394	65 497 394	94 378 000	105 670 000

EXPENDITURE	Commitment appropriations						
	Executed Budget 2021 ³	Budget 2022	Budget 2023		VAR 2023/2022 (%)	Envisaged 2024	Envisaged 2025
			EPPO request	Budget forecast			
Title 1 - Staff expenditure	8 602 483	20 669 297	32 598 100	31 715 958	53.4%	45 103 000	53 783 000
Salaries & allowances	6 714 009	17 612 623	28 518 100	27 746 367	57.5%	38 901 000	47 040 000
- Of which establishment plan posts	5 612 937	15 160 298	24 031 500	23 381 180	54.2%	35 700 000	43 900 000
- Of which external personnel	1 101 072	2 452 326	4 486 600	4 365 187	78.0%	3 201 000	3 140 000
Expenditure relating to staff recruitment	311 939	611 435	1 000 000	972 939	59.1%	2 530 000	3 000 000
Employer's pension contributions							
Mission expenses	8 915	40 000	50 000	48 647	21.6%	40 000	41 000
Socio-medical infrastructure	356 928	782 571	1 230 000	1 196 715	52.9%	1 760 000	1 795 000
Training	66 975	193 283	150 000	145 941	-24.5%	82 000	83 000
External Services	923 798	1 322 119	1 430 000	1 391 302	5.2%	1 605 000	1 636 000

³ Since the EPPO has been financially autonomous since 24.06.2021, the executed budget 2021 amounts reflect the expenditure from the date onwards. For the rest of 2021, the amount of 9 199 005 EUR was consumed under DG JUST.

EXPENDITURE	Commitment appropriations						
	Executed Budget 2021 ³	Budget 2022	Budget 2023		VAR 2023/2022 (%)	Envisaged 2024	Envisaged 2025
			EPPO request	Budget forecast			
Receptions, events and representation	2 919	14 000	20 000	19 459	39.0%	20 000	20 000
Social welfare							
Other Staff related expenditure	217 000	93 265	200 000	194 588	108.6%	165 000	168 000
Title 2 - Infrastructure and operating expenditure	3 961 052	8 911 007	7 130 000	6 937 053	-22.2%	10 207 000	10 522 000
Rental of buildings and associated costs	2 094 690	2 951 382	2 750 000	2 675 581	-9.3%	3 755 000	3 834 000
Information, communication technology and data processing	873 161	5 454 916	2 900 000	2 821 523	-48.3%	5 624 000	5 845 000
Movable property and associated costs	912 549	433 874	1 330 000	1 294 008	198.2%	677 000	689 000
Current administrative expenditure	30 652	70 835	100 000	97 294	37.4%	101 000	103 000
Postage / Telecommunications							
Meeting expenses							
Running costs in connection with operational activities							
Information and publishing							
Studies							
Other infrastructure and operating expenditure	50 000	0	50 000	48 647	-	50 000	51 000
Title 3 - Operational expenditure	12 781 410	20 653 623	27 590 000	26 844 383	30.4%	39 068 000	41 365 000
TOTAL	25 344 945	50 223 927	67 318 100	65 497 394	30.4%	94 378 000	105 670

EXPENDITURE	Payment appropriations						
	Executed Budget 2021 ⁴	Budget 2022	Draft Budget 2023		VAR 2023/2022 (%)	Envisaged 2024	Envisaged 2025
			EPPO request	Budget forecast			
TITLE 1 - STAFF EXPENDITURE	7 896 361	20 368 169	32 598 100	31 715 958	55.7%	45 103 000	53 783 000
Salaries & allowances	6 714 009	17 588 868	28 518 100	27 746 367	57.7%	38 901 000	47 040 000
- Of which establishment plan posts	5 612 937	15 160 298	24 031 500	23 381 180	54.2%	35 700 000	43 900 000
- Of which external personnel	1 101 072	2 428 571	4 486 600	4 365 187	79.7%	3 201 000	3 140 000
Expenditure relating to Staff recruitment	287 836	607 400	1 000 000	972 939	60.2%	2 530 000	3 000 000
Employer's pension contributions							
Mission expenses	7 092	19 494	50 000	48 647	149.5%	40 000	41 000
Socio-medical infrastructure	18 928	690 269	1 230 000	1 196 715	73.4%	1 760 000	1 795 000
Training		142 926	150 000	145 941	2.1%	82 000	83 000
External Services	748 409	1 216 596	1 430 000	1 391 302	14.4%	1 605 000	1 636 000
Receptions, events and representation	702	11 731	20 000	19 459	65.9%	20 000	20 000
Social welfare							
Other Staff related expenditure	119 385	90 883	200 000	194 588	114.1%	165 000	168 000
TITLE 2 - INFRASTRUCTURE AND OPERATING EXPENDITURE	1 386 181	4 122 124	7 130 000	6 937 053	68.3%	10 207 000	10 522 000
Rental of buildings and associated costs	595 354	2 004 370	2 750 000	2 675 581	33.5%	3 755 000	3 834 000
Information, communication technology and data processing	424 710	1 683 028	2 900 000	2 821 523	67.6%	5 624 000	5 845 000
Movable property and associated costs	359 354	375 711	1 330 000	1 294 008	244.4%	677 000	689 000
Current administrative expenditure	4 697	59 014	100 000	97 294	64.9%	101 000	103 000
Postage / Telecommunications							
Meeting expenses							
Running costs in connection with operational activities							

⁴ Since the EPPO has been financially autonomous since 24.06.2021, the executed budget 2021 amounts reflect the expenditure from the date onwards. For the rest of 2021, the amount of 9 199 005 EUR was consumed under DG JUST.

EXPENDITURE	Payment appropriations						
	Executed Budget 2021 ⁴	Budget 2022	Draft Budget 2023		VAR 2023/2022 (%)	Envisaged 2024	Envisaged 2025
			EPPO request	Budget forecast			
Information and publishing							
Studies							
Other infrastructure and operating expenditure	1 597	0	50 000	48 648	-	50 000	51 000
TITLE 3 - OPERATIONAL EXPENDITURE	9 259 592	14 750 198	27 590 000	26 844 383	82.0%	39 068 000	41 365 000
TOTAL	18 542 134	39 240 491	67 318 100	65 497 394	66.9%	94 378 000	105 670 000

Table 3 - Budget outturn and cancellation of appropriations 2018-2020

Budget outturn	2018	2019	2020
Revenue actually received (+)			
Payments made (-)			
Carry-over of appropriations (-)			
Cancellation of appropriations carried over (+)			
Adjustment for carry-over of assigned revenue appropriations from previous year (+)			
Exchange rate differences (+/-)			
Adjustment for negative balance from previous year (-)			
Total	n/a	n/a	n/a

Annex IV. Human resources – quantitative

Table 1 - Staff population and its evolution; Overview of all categories of staff

A. Statutory staff and SNE

Staff	Year 2021			Year 2022	Year 2023	Year 2024	Year 2025
ESTABLISHMENT PLAN POSTS	Authorised Budget	Actually filled as of 31/12/2021	Occupancy rate %	Authorised staff	Authorised staff	Envisaged staff	Envisaged staff
Administrators (AD)	68	64	94.12%	127	141	206	251
Assistants (AST)	23	23	100.00%	40	46	173	203
Assistants/Secretaries (AST/SC)	4	4	100.00%	4	4	0	0
TOTAL ESTABLISHMENT PLAN POSTS	95	91	95.79%	171	191	379	454
EXTERNAL STAFF	FTE corresponding to the authorised budget	Executed FTE as of 31/12/2021	Execution rate %	Headcount as of 31/12/2021	FTE corresponding to the authorised budget	Envisaged FTE	Envisaged FTE
Contract Agents (CA)	35	31	88.57%	48	28	0	0
Seconded National Experts (SNE)	0	0	0%	29	29	40	52
TOTAL EXTERNAL STAFF	35	31	88.57%	77	57	40	52
TOTAL STAFF	130	122	93.85%	248	248	419	506

B. Additional external staff expected to be financed from grant, contribution or service-level agreements

Human Resources	Year 2022	Year 2023	Year 2024	Year 2025
	Envisaged FTE	Envisaged FTE	Envisaged FTE	Envisaged FTE
Contract Agents (CA)		28	0	0
Seconded National Experts (SNE)		29	40	52
TOTAL	n/a	57	40	52

C. Other Human Resources

- Structural service providers⁵

	Actually in place as of 31/12/2021
Security	1
IT	11

- Interim workers

	Total FTEs in year 2021
Number	18

⁵ Service providers are contracted by a private company and carry out specialised outsourced tasks of a horizontal/support nature. As per the Commission practices, for comparability of information, EPPO reports following the same general criteria: 1) no individual contract with the EPPO 2) on the EPPO central office premises, usually with a PC and desk 3) administratively followed by the EPPO (badge, etc.) and 4) contributing to the added value of the EPPO.

Table 2 – Multi-annual staff policy plan 2023–2025

Function group and grade	Year 2021				Year 2022		Year 2023		Year 2024		Year 2025	
	Authorised budget		Actually filled as of 31/12		Authorised budget		Envisaged		Envisaged		Envisaged	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. Posts	Temp. posts
AD 16		0		0		0		0		0		0
AD 15		1		1		1		1		1		1
AD 14		1		1		1		1		1		1
AD 13		22		22		22		23		26		27
AD 12		0		0		2		3		2		2
AD 11		1		1		3		2		6		6
AD 10		5		4		7		9		7		7
AD 9		5		5		7		7		9		9
AD 8		2		2		7		17		28		28
AD 7		12		11		42		40		57		71
AD 6		14		13		32		29		44		58
AD 5		5		4		3		9		25		41
AD TOTAL		68		64		127		141		206		251

Function group and grade	Year 2021				Year 2022		Year 2023		Year 2024		Year 2025	
	Authorised budget		Actually filled as of 31/12		Authorised budget		Envisaged		Envisaged		Envisaged	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. Posts	Temp. posts
AST 11		0		0		0		0		0		0
AST 10		0		0		0		0		0		0
AST 9		1		1		1		1		1		1
AST 8		1		1		1		1		1		1
AST 7		0		0		0		0		0		0
AST 6		0		0		2		3		5		5
AST 5		4		4		8		13		21		21
AST 4		5		5		15		22		73		80
AST 3		12		12		13		6		72		95
AST 2		0		0		0		0		0		0
AST 1		0		0		0		0		0		0
AST TOTAL		23		23		40		46		173		203
AST/SC 6		0		0		0		0		0		0
AST/SC 5		0		0		0		0		0		0
AST/SC 4		0		0		0		0		0		0

AST/SC 3		0		0		1		1		0		0
AST/SC 2		4		4		3		3		0		0
AST/SC 1		0		0		0		0		0		0
AST/SC TOTAL		4		4		4		4		0		0
TOTAL		95		91		171		191		379		454
GRAND TOTAL	95		91		171		191		379		454	

External personnel

Contract Agents

Contract agents	FTE corresponding to the authorised budget 2021	Executed FTE as of 31/12/2021	Headcount as of 31/12/2021	FTE corresponding to the authorised budget 2022	FTE envisaged 2023	FTE envisaged 2024	FTE envisaged 2025
Function Group IV	20	17	17	27	14	0	0
Function Group III	12	11	11	18	14	0	0
Function Group II	3	3	3	3	0	0	0
Function Group I	0	0	0	0	0	0	0
TOTAL	35	31	31	48	28	0	0

Seconded National Experts

Seconded National Experts	FTE corresponding to the authorised budget 2021	Executed FTE as of 31/12/20221	Headcount as of 31/12/20221	FTE corresponding to the authorised budget 2022	FTE envisaged 2023	FTE envisaged 2024	FTE envisaged 2025
TOTAL	0	0	0	29	29	40	52

Table 3 - Recruitment forecasts 2023 following retirement/mobility or new requested posts

(Information on the entry level for each type of posts: indicative table)

Job title in the EPPO	Type of contract (Official, TA or CA)		TA/Official Function group/grade of recruitment internal (brackets) and external (single grade) foreseen for publication*		CA Recruitment Function Group (I, II, III or IV)
	Due to foreseen retirement/mobility	New post requested due to additional tasks	Internal (brackets)	External (brackets)	
Allocation of new posts / replacement of staff members due to resignation / contract expiry and definition of profiles	Number of anticipated retirements, if any	0	n/a	n/a	n/a

Annex V: Human resources – qualitative

A. Recruitment policy

Implementing rules in place:

		Yes	No	If no, which other implementing rules are in place
Engagement of CA	Model Decision C(2019)3016	Y		
Engagement of TA	Model Decision C(2015)1509	Y		
Middle management	Model decision C(2018)2542	Y		
Type of posts	Model Decision C(2018)8800	Y		

The selection procedures of the EPPO comply with the relevant EU regulations and implementing rules on the recruitment and use of temporary and contract agents, adopted by the EPPO in accordance with Article 110 of the Staff Regulations.

The EPPO launches external as well as inter-agency selection procedures and, depending on the need, makes use of EPSO CAST lists.

As a general rule, the EPPO selection procedures include the following stages:

- A vacancy notice is published on the EPPO website, on the EPSO website, and relevant information is sent to all the other EU agencies.
- The vacancy notice includes information on the eligibility and selection criteria, types of duties, duration of contract and recruitment grade.
- A Selection Committee is appointed, taking into consideration gender balance and broad geographical representation. External members are invited in cases where specific expertise is required.
- Applicants are first screened on the basis of their applications in order to identify the candidates who best match the published requirements.
- The best candidates are invited for an interview and a written test. The questions are established by the members of the Selection Committee before the screening of the applications, and as a general rule, are presented to all the candidates interviewed.
- The Selection Committee may draft a list of the most suitable candidates and present it to the Appointing Authority of the EPPO, who makes the final decision.
- The result of the selection procedure is communicated to all the candidates.

- Especially for Contract Agents, the EPPO makes use of the EPSO reserve lists, when required.

Seconded National Experts (SNEs)

The EPPO intends to recruit SNEs in order to benefit from their high level of professional knowledge and expertise. The procedure for their recruitment will be similar to the one used for the recruitment of contract staff.

European Delegated Prosecutors (EDPs)

The EPPO staff includes the European Delegated Prosecutors, who are highly specialised experts in the participating Member States. The EDPs carry out their tasks under the supervision of the European Prosecutors, and under the direction and instruction of the competent Permanent Chambers. They are located in the participating Member States.

Their recruitment follows a specific procedure, as it is defined by the Council Regulation (EU) 2017/1939 of 12 October 2017, implementing enhanced cooperation on the establishment of the EPPO.

Grades and function groups

In accordance with the Staff Regulations and CEOS and the relevant implementing rules, and within the limits set by the EPPO's Establishment Plan, the EPPO recruits Temporary Agents at grades ranging from AD 5 to AD 8 for function group AD, AST 1 to AST 4 for function group AST and AST/SC 1 to AST/SC 2 for function group AST/SC. The recruitment at higher grades (i.e. AD 9 to AD 11, and in exceptional cases at AD 12), is limited to filling middle management positions, or where specific expertise is required.

Profile of staff and duration of employment

For the majority of its activities, the EPPO requires experts who can handle criminal cases. These tasks are related to the implementation of the EPPO's core activities. Additional tasks involve the management and functioning of the EPPO, in order to provide technical and administrative support to its core business.

The contract for Temporary Agents is for three years. In line with Article 8 of the CEOS, this contract may be renewed for three more years. In case of second renewal, the contract will be for an indefinite period.

The contract for Contract Agents is for two years. In line with Article 85 of the CEOS, this contract may be renewed for three years. In case of second renewal, the contract will be for an indefinite period.

B. Appraisal and reclassification/promotions

Implementing rules in place:

		Yes	No	If no, which other implementing rules are in place
Reclassification of TA	Model Decision C(2015)9560	Y		
Reclassification of CA	Model Decision C(2015)9561	Y		
Appraisal of TA	Model Decision C(2013)8985	Y		
Appraisal of CA	Model Decision C(2014)2226	Y		

The annual appraisal exercise focuses on staff performance. This includes a dialogue between the actors involved and the possibility for appeal.

The first reclassification procedure took place in 2022. In accordance with the Staff Regulations and implementing rules, eligibility criteria require a minimum of two years of service in the current grade.

The EPPO estimates a reclassification in accordance with Annex IB and Annex XIII of the Staff Regulations.

A. Gender representation

The gender balance among the EPPO's overall staff in 2021 was positive towards men. The aim of the EPPO is to recruit more women in the following years.

All of the EPPO's vacancy notices make clear that the EPPO accepts applications without any discrimination on sex.

Table 1a - Data on 31/12/2021 /statutory staff (only officials, AT and AC)

		Official		Temporary		Contract Agents		EDPs	Grand Total	
		Staff	%	Staff	%	Staff	%		Staff	%
Female	Administrator level			19	20.88%	5	16.12%		24	19.67%
	Assistant level (AST & AST/SC)			18	19.78%	8	25.81%		26	21.31%
	Total			37	40.66%	13	41.93%		50	40.98%
Male	Administrator			45	49.45%	10	32.26%		55	45.08%

	level									
	Assistant level (AST & AST/SC)			9	9.89%	7	22.58%		16	13.11%
	Total			54	59.34%	18	58.07%		72	59.02%
Grand Total				91	100%	31	100%		122	100%

Table 1b - Data on 31/12/2021 - European Delegated Prosecutors (EDPs)

EDPs	Number	%
Female	45	47.3%
Male	50	52.7%
Total	95	100%

Table 2 - Data regarding gender evolution over 5 years of the Middle and Senior management⁶

	2018		2022	
	Number	%	Number	%
Female Managers	n/a	n/a	9	32.1
Male Managers	n/a	n/a	19	67.9

D. Geographical balance

Table 1 - Data on 31/12/2021 - statutory staff only (officials, AT and AC)

Nationality	AD + CA FG IV		AST/SC- AST + CA FGI/CA FGII/CA FGIII		TOTAL	
	Number	% of total staff members in AD and FG IV categories	Number	% of total staff members in AST SC/AST and FG I, II and III categories	Number	% of total staff
AT	1	1.23%	0	0%	1	0.82%

⁶ Staff defined as middle manager by the applicable General Implementing provisions on middle management.

BE	9	11.11%	4	9.76%	13	10.66%
BG	5	6.17%	3	7.32%	8	6.56%
CY	2	2.47%	0	0%	2	1.64%
CZ	2	2.47%	1	2.44%	3	2.46%
DE	5	6.17%	1	2.44%	6	4.92%
EE	1	1.23%	0	0%	1	0.82%
EL	10	12.35%	5	12.20%	15	12.30%
ES	3	3.70%	6	14.63%	9	7.38%
FI	1	1.23%	0	0%	1	0.82%
FR	4	4.94%	2	4.88%	6	4.92%
HR	1	1.23%	0	0%	1	0.82%
HU	0	0%	1	2.44%	1	0.82%
IE	1	1.23%	2	4.88%	3	2.46%
IT	11	13.58%	7	17.07%	18	14.75%
LT	2	2.47%	0	0%	2	1.64%
LU	1	1.23%	0	0%	1	0.82%
LV	2	2.47%	1	2.44%	3	2.46%
MT	1	1.23%	1	2.44%	2	1.64%
NL	2	2.47%	0	0%	2	1.64%
PL	1	1.23%	0	0%	1	0.82%
PT	2	2.47%	1	2.44%	3	2.46%
RO	10	12.35%	5	12.20%	15	12.30%
SK	1	1.23%	1	2.44%	2	1.64%
SL	3	3.70%	0	0%	3	2.46%

E. Schooling

There are two European Schools in Luxembourg; one is located in Kirchberg and the other in Mamer. They are Type 1 European Schools, which means that they are free of charge for the children of EPPO staff members.

EPPO staff members are able to provide their children with an education in their mother tongue. The European Schools offer the European Baccalaureate, which is recognised in all Member States.

Agreement in place with the European School(s) of Luxembourg (LU I & LUX II)				
Contribution agreements signed with the EC on type I European schools	Yes	X	No	
Contribution agreements signed with the EC on type II European schools	Yes		No	X
Number of service contracts in place with international schools:	None			
Description of any other solutions or actions in place: n/a				

Annex VI. 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 IT infrastructure is currently provided by DIGIT, and the EPPO benefits from the same standard of environmental considerations that are applied at the European Commission.

Annex VII. Building Policy

The EPPO occupies part of a building provided rent-free by the host state. A further two floors will be delivered in 2023, resulting in ten office floors in the Tower and four floors in the Annex. Once fully delivered, there will be 340 office spaces and 19 meeting rooms of varying capacity, from 10 to 68 persons.

The lease agreement between the host state and the EPPO has been signed in 2022, and contains the conditions for payment of service costs by the EPPO. The utility costs amount to 700K per year, and are expected to increase to 750K when the two additional floors have been delivered (during 2023).

Building Name and type	Location	SURFACE AREA (in m ²)			RENTAL CONTRACT					Host country (grant or support)
		Office space	non-office	Total	RENT (€/year)	Duration of the contract	Type	Breakout clause Y/N	Conditions attached to the breakout clause (if applicable)	

EPPO Headquarters	11 Avenue John F. Kennedy, 1855 Luxembourg Luxembourg	4 700	5 800	10 500	n/a	20 years	Lease agreement			Host State support by providing and maintaining the accommodation
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Annex VIII. Privileges and Immunities

EPPO privileges	Privileges granted to staff	
	Protocol of privileges and immunities / diplomatic status	Education/day care
	The Luxembourgish government granted diplomatic status to the European Chief Prosecutor, the European Prosecutors and the Administrative Director.	The children of the staff of EPPO have access to the European schools in Luxembourg. More information can be found in Annex V, under section 'Schooling'.

Annex IX. Evaluations

External Evaluations

Given the fact that the EPPO only became operational on 1 June 2021, the College of the EPPO decided to not yet commission any independent external evaluations of the implementation of activities carried out by the EPPO.

The first audit of the European Commission's Internal Audit Service will take place in the second quarter of 2023.

With the support of an outsourced audit company, the ECA auditors initiated in 2021 its assessment in view of the 2021 discharge procedure and monitored during the year developments in a view to prepare for assessment of the 2022 budget implementation. The ECA concluded that the EPPO's revenue and payments underlying the accounts for the year ended 31 December 2021 are legal and regular in all material respects, and the budget discharge is expected to be granted in May 2023. Considering this, no recommendations from past external audits are yet to be followed up.

Internal Monitoring and Evaluation

The Planning and Monitoring officer was on-boarded on 1 October 2022 and will, over the programming period, develop programming and monitoring set up, adapted to the EPPO's mandate.

The EPPO has set up its own internal audit capability (IAC) that is responsible for providing both assurance and consulting services. The Internal Audit Officer was on-boarded on 16 May 2022 and the strategic audit plan was adopted by the College on 26 October 2023. The IAC has drafted a strategic audit work programme, which is based on the IAC's risk analysis and the IAC's portfolio of potential audit tasks.

Annex X. Strategy for organisational management and internal control systems

Internal Control Framework

The Internal Control Officer was on-boarded on 1 October 2022. The EPPO adopted its internal control framework (ICF) on 24 March 2021, based on the European Commission's ICF of April 2017. The ICF enables the EPPO to achieve its objectives through a consistent performance management approach and provides reasonable assurance of:

- effectiveness, efficiency and economy of operations;
- reliability of reporting;
- safeguarding of assets and information;
- prevention, detection, correction and follow-up of fraud and irregularities; and
- adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned.

One fundamental component of the ICF is a strong ethical framework, as it helps to establish a culture of integrity and accountability, promote ethical decision-making, and manage potential conflicts of interest.

The ICF consists of five components and seventeen principles, and guarantees flexibility for management and the organisational entities to adapt them to their specific context, while ensuring a consistent implementation and assessment reporting thereof.

The ICF's components are interrelated and must be present and functioning at all levels of the organisation. The principles underpinning each component are further specified through baseline requirements, which provide guidance on actions to be implemented in order for the internal controls to be considered effective. These constitute the minimum standards referred to in Article 45 of the EPPO's Financial Rules.

The implementation of the ICF is continuously monitored and reported upon at least once per year through the Annual Activity Report.

Anti-fraud Strategy

In accordance with Article 19(4)(g) of the EPPO Regulation, the Administrative Director shall be responsible for preparing an internal anti-fraud strategy for the EPPO, and for presenting it to the College for approval. Moreover, in accordance with Article 114(b) of the EPPO Regulation, the College, on the proposal of the European Chief Prosecutor, shall adopt an anti-fraud strategy, which is proportionate to the fraud risks having regard to the cost-benefit of the measures to be implemented. Therefore, the EPPO adopted its first anti-fraud strategy on 7 April 2021 and will update it during 2023.

Annex XI. Plan for mechanisms, contribution or service-level agreements

A framework to deploy provision of Article 91(6) has been put in place during 2022 and communicated to Member States. Conditions for the full deployment over 2023 are therefore available under review during 2024 of the lessons of 2023 implementation. For Articles 31 and 91(5), the European Commission has been proposed an amendment to EPPO Financial Regulation to enable coverage of Members States' judicial systems' expenditure in March 2022.

Annex XII. Strategy for cooperation with third countries and/or international organisations

In accordance with Article 99(3) and Article 104(1) and (2) of the EPPO Regulation, the EPPO may conclude working arrangements with the authorities of third countries and international organisations. Such working arrangements may concern, in particular, the exchange of strategic information and the secondment of liaison officers to the EPPO, and the designation of EPPO contact points in third countries, in order to facilitate cooperation in line with the operational needs of the EPPO.

For the purpose of judicial cooperation in criminal matters with third countries, according to Article 104(3), the EPPO is bound by agreements concluded by the Union in the areas that fall within the competence of the EPPO. Furthermore, according to Article 104(4), other international agreements on legal assistance to participating Member States are party may apply to the EPPO, subject to notification by the participating Member States of the EPPO as a competent authority and acceptance by other contracting parties concerned.

Third countries

While in the setting-up phase, the EPPO focused on negotiations with EU agencies and bodies, and with authorities of EU Member States that do not participate in the enhanced cooperation; in the coming years, the EPPO aims to conclude working arrangements with authorities of third countries, as well. The EPPO will prioritise the third countries with which it may apply for judicial cooperation existing multilateral conventions and other international agreements, and with which it is necessary to establish working arrangements, e.g. the United Kingdom (in the application of the EU-UK Trade and Cooperation Agreement); the United States (in the application of the EU-US MLA and extradition agreements); Japan (in the application of the EU-Japan MLA Agreement); Norway (in the application of the Agreement between the EU and Iceland and Norway on the application of certain provisions of the Convention of 29 May 2000 on Mutual Assistance in Criminal Matters between the Member States of the EU and the 2001 Protocol thereto).

Nevertheless, as these working arrangements are limited in scope, the EPPO supports negotiations by the Union of new agreements with third countries on cooperation in criminal matters with the EPPO, in accordance with Article 104(3) of the EPPO Regulation. To this end, consulted by the European Commission in preparation of a Recommendation for a Council Decision opening negotiations for such agreements, the EPPO has identified as priorities for short/medium-term the following countries: Andorra, Liechtenstein, Monaco, Panama, San Marino, Switzerland, United Arab Emirates. Based on future operational needs, these priorities take into account the lack, or limited availability, of the agreements and multilateral conventions mentioned in Article 104(3) and (4) of the EPPO Regulation for judicial cooperation with these countries.

International organisations

Within its mandate, the EPPO will promote a close cooperation with the United Nations Office on Drugs and Crime (UNODC), taking into account that the EU is party to the United Nations Convention against Corruption (UNCAC) and the United Nations Convention against Transnational Organised Crime (UNTOC). In this context, the EPPO shall participate, along with the Commission and other relevant EU institutions, bodies, offices and agencies, in the Implementation Review Mechanism of UNCAC. Moreover, the EPPO shall actively contribute to any activities promoted by the UNODC in areas that fall within the EPPO's mandate (such as the project of a Global Operational Anti-Corruption Network).

The EPPO supports possible negotiations between the EU and INTERPOL, and envisages negotiating a working arrangement with this organisation in order to set up a framework for exchanging information, ensuring access to Interpol's databases and liaising with law enforcement authorities where the EPPO may not have its own communication mechanisms or secure channels.

Establishing cooperation with the World Bank, in areas that fall within the EPPO's mandate, is also envisaged.