

## **ANNEX: EUROPEAN PUBLIC PROSECUTOR'S OFFICE**

### **Consolidated Annual Activity Report 2024**

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

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## List of abbreviations

**ACN:** Anti-Corruption Network for Eastern Europe and Central Asia

**AP:** Europol Analysis Project

**CAAR:** Consolidated Annual Activity Report

**CARIN:** Camden Asset Recovery Inter-Agency Network

**CCC:** Control and Coordination Centre

**CEPOL:** European Union Agency for Law Enforcement Training

**CMS:** Case Management System

**CONT:** Committees on Budgetary Control

**CSO:** Case Support Officers

**EACN:** European contact-point network against corruption

**ECA:** European Court of Auditors

**EDP:** European Delegated Prosecutor

**EJN:** European Judicial Network

**EJTN:** European Judicial Training Network

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

**EP:** European Prosecutor

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

**ERA:** Academy of European Law

**EU:** European Union

**EUCI:** EU Classified Information

**GlobE Network:** Global Operational Network of Anti-Corruption Law Enforcement Authorities

**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

**LIBE:** Committee on Civil Liberties, Justice and Home Affairs

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

**MTIC:** Missing Trader Intra-Community

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

**NPMS:** Non-Participating Member State [of the EU]

**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*)

**RMP:** Risk Management Policy

**RRF:** Recovery and Resilience Facility

**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 2024 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 2024,
- having regard to the ECA's annual report on European Union (EU) agencies for the financial year 2023,
- having regard to the European Parliament's report of 7 May 2025 on discharge in respect of the implementation of the budget of the EPPO for the financial year 2023 (2024/2029(DEC),

has analysed and assessed the CAAR 2024 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 2023, according to which these present fairly, in all material respects, EPPO's financial position as at 31 December 2023, 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 2023 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 2024 and expresses its satisfaction with the achievements of the objectives set out in the Work Programme 2024, as reported in Part I.
- Welcomes that most of the recommendations from the internal and external auditors from previous years were closed in 2024 and that actions are being taken to ensure their full implementation in 2025.
- Notes that the exceptions registered in 2024 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 98.5% of budget execution over the final 2024 budget.
- Welcomes the increase in the effectiveness of recruitment and the measures taken towards increased rate of fulfilment of the EPPO establishment plan, underlying that 50 selection procedures were completed in 2024 with an overall occupancy rate reaching 95%.
- 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 internal control system and the result of its annual assessment as effective and efficient and that actions are underway to reinforce it.
- Appreciates the continuation of the quality management system to optimise key processes and achieve a further increase in organisational performance.
- 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 2024 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.
- Expresses its appreciation to the acting Administrative Director, Ms. Kristel SIITAM-NYIRI, and her team, for their work, including the high-quality communication and information consistently and timely provided to the College throughout the year on the EPPO's administrative activities.
- Notes that the mandate of the Acting Administrative Director ended as of 28 April 2025, and thus, the Declaration of Assurance has been signed by the first Authorising Officer by Delegation.

The College notes that no critical issues are reported that would merit a reservation for the financial year 2024 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 2024.

The CAAR 2024 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

In 2024, the EPPO witnessed a continued upward trend in its workload and, despite significant challenges, carried out its mission in a consistent and efficient manner.

The EPPO [Annual Report](#) 2024, highlighting the main features of operations in 2024, was published in accordance with Article 7 of the EPPO Regulation<sup>3</sup>. This CAAR expands beyond the elements of the EPPO Annual Report, in CAAR-standardised format, on the specific aspects of resources management.

As well as being a period of operational consolidation, 2024 has also been a time of maturation, enabling the operating model characteristics to become more precisely defined, and to compare them with the planning assumptions that had been made at the initial budgeting stage, and defended to the EU Budgetary Authority.

Consistent with prior years, the workload has increased significantly at all levels, yet structural understaffing at the EPPO persists, adversely impacting both investigative capacity and administrative support.

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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 2024, the EPPO processed 6 547 crime reports and opened 1504 investigations, reaching a total of 2 666 active cases, with an overall estimated damage of €24.8 billion. These figures reflect a significant increase in workload compared to previous years. Moreover, over 70% of the reports (complaints) came from private parties.

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

2024's achievements and activities are described in greater detail in the [EPPO Annual Report 2024](#).

### ***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 2024 is presented in greater detail in the following sections.

## Specific 2024 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 were met. For those where the outcome fell short of expectations, justifications are provided.

Considering the values below the established KPIs it is unavoidable to conclude that only a significant reinforcement of human and financial resources will enable the EPPO to properly manage the significant increase of active and new investigations in the coming years.

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

By 31 December 2024, the EPPO had **2 666 active investigations**, (around 38% more than in 2023), which is above the performance indicator range<sup>4</sup>).

In 2024, the EPPO opened **1 504 investigations** (figure above the performance indicator range<sup>5</sup>), which is almost 10% more than in 2023.

In 2024, the EPPO processed 6 547 crime reports, 56% more than in 2023. This increase has been driven mainly by **reports from private parties – 4 623**, which is 85% more than in 2023 and significantly above the performance indicator range<sup>6</sup>, as well as from national authorities (1 760, which is 12% more than in 2023).

The reporting of information by national authorities and IBOAs is done via a direct and secure connection – EPPOBox – managed by the EPPO, while private parties have access to a reporting tool on the EPPO website. The EPPO is also a user of the Secure Information Exchange Network Application (SIENA), managed by Europol. By the end of 2024, the reporting network of the EPPO had expanded to **766 EPPOBox** users – which is 67 more than last year and significantly above the performance indicator<sup>7</sup>. This includes 15 of the designated authorities from the Member States connected directly with the Central Office in Luxembourg.

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<sup>4</sup> 2 000-2 500

<sup>5</sup> 800-1 200

<sup>6</sup> 2 200-2 500

<sup>7</sup> 520

***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 EPPO (SO A.1.2)***

In 2024, with **205 indictments filed**, which is 47% more than in 2023 and above the performance indicator range<sup>8</sup>, the EPPO started to bring more perpetrators of EU fraud to judgment in front of national courts. Ultimately, in line with EPPO's objective to focus on damage recovery, judges granted EDP freezing orders <sup>9</sup>worth €2.42 billion, **while the value of assets frozen<sup>10</sup> during the year amounted to €849 million**, which is significantly above the performance indicator<sup>11</sup>. By year-end, the number of **ongoing cases in the trial phase was 309**, the number **of convictions was 102**, both considerably above the performance indicator<sup>12</sup> and the number of acquittals was 4. Criminal investigations were continuing in 2 101 fraud cases, 93 of which were linked to non-EU (third) countries.

In 2024, the EPPO has assigned **1 259, requests for assisting measures to EDPs** in a different MS, which falls within the estimated range of the performance indicator<sup>13</sup>.

The EPPO **has sent 161 requests for judicial cooperation** to competent authorities from Non-Participating Member State (NPMS) and Third Countries and **received 13 incoming requests<sup>14</sup>**.

In 2024, the EPPO continued its efforts to establish a coherent system to **enhance the cooperation in cross-border cases**. In order to strengthen this coherence, **24 coordination meetings** have been organised in the premises of the Central Office or in one of the local offices, with the support of the Central Office, which falls within the estimated range of the performance indicator<sup>15</sup>. Moreover, 6 workshops were organised at the Central Office to enhance the cooperation in cross-border cases and the sharing of best practices of common issues for the operational work of the Office.

The **percentage of ongoing investigations involving more than one Member State** (28,7%) falls within the estimated range of the performance indicator<sup>16</sup>. The number of

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<sup>8</sup> 80-175

<sup>9</sup> Corresponds to the total amount of freezing orders issued by EDPs in 2024

<sup>10</sup> Corresponds to the total amount of assets frozen by the Court under the criminal proceedings

<sup>11</sup> €300-400m

<sup>12</sup> 100-200 (ongoing cases in trial phase); 30-50 (convictions)

<sup>13</sup> 1000-1300

<sup>14</sup> By 2023, there was not enough information to accurately determine the values to be attributed to this KPI

<sup>15</sup> No of cross-border cooperation meetings with the involvement of Central Office - 18-25

<sup>16</sup> 20%-30%

**active cross border investigations** (768)<sup>17</sup> and the number of active **investigations linked to third countries** (300) are clearly above the performance indicators.

In 2024, the **EPPO had access to 14 subscription based legal databases** (2 more than estimated).

Finally, by the end of 2024, the estimated value of damages involved in ongoing investigations (€24.8 billion), falls within the estimated range of the performance indicator<sup>18</sup>.

### ***Provide strategic drive to the development of the EPPO (SO A.2.1)***

In 2024, 33 documents considered strategic were adopted by the College, which is in line with the performance indicator target. This included renewal and amendments of guidelines and rules, as well as documents supporting its programming and monitoring activities. Further details can be found in the subchapter '2.1: Major Developments'.

### ***Notify with pertinent information concerned stakeholders without delay (SO A.2.3)***

By 2024, 479 communications (significantly above the performance indicator<sup>19</sup>) were sent to IBOAs providing information allowing them to take appropriate measures, broken down as follows: EC – 261; OLAF – 160; ECA – 15; EIB – 10; EP – 6; CINEA – 7; ECB – 5; REA – 5; EISMEA – 5; Europol – 1; EACEA – 1; HaDEA – 1; Others – 2

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

The budget constraints that the EPPO has faced since its foundation had a significant impact on the achievement of this specific objective.

From the 172 EDPs which the EPPO needed to deploy by end of 2024, none was supposed to be allocated to SE and PL. However, the budgetary authority accepted to increase the number of EDPs from 140 to 166 only with the caveat that 24 EDPs would be allocated to PL, and 2 to SE. Moreover, the budgetary authority continued to grant resources equivalent to 80% AD9 for the corresponding EDPs remunerations, instead of 100% AD9. As a result, by the end of 2024, EPPO was able to deploy only 156 EDPs

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<sup>17</sup> No of active cross-border investigation – 500-700; number of active investigations linked to third countries 150-200

<sup>18</sup> €20-30bn

<sup>19</sup> 100-200

in other countries than PL and SE (instead of 172 needed), 2 in SE and only 8 in PL (instead of 24 needed).

Moreover, out of the 19 **training sessions planned for EDPs**, only 17 were delivered in 2024, as follows: 2 EDPs event, 1 all EDPs event (workshops) and 14 ERA/EJTN seminars).

The three workshops were organised at the Central Office on different topics for EDPs:

- new strategies and techniques for the investigation and prosecution of Missing Trader Intra-Community (MTIC) Fraud – the perspective of the National EUROFISC Liaison Officials
- investigations involving EU funding, with a focus on the EPPO competence on NextGenEU and agricultural funds
- infiltration of organised crime groups in the regular economy and their involvement in financial offenses.

The workshops facilitated cooperation on cases with cross-border dimension, with a focus on fighting transnational organised crime, as well as EU funding cases without cross-border implications.

The 14 professional training courses were organised, coordinated and delivered by the consortium of the Academy of European Law (ERA) and European Judicial Training Network (EJTN), which included the following topics:

- EU legal framework relevant to EPPO's mandate
- overcoming technical challenges in investigations
- electronic evidence collection; financial investigations
- Protection of the financial interests (PIF) crimes; English legal terminology
- judicial cooperation in cross-border cases.

Many more would have been advisable, but budget constraints led to the prioritisation of other operational activities, essential to the investigations.

Additionally, the pilot project launched in 2023, **which granted access to some of the EPPO's digital tools to the NEDPAs**, was extended in 2024. This expansion enhanced information exchange and improved the quality of data in the EPPO's CMS. However, out of 140 estimated, only 97 NEDPAs have benefitted from these accesses.

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

As planned, the **EPPO assisted investigations through Case Support Officers (CSO)**, who, in 2024, supported 25% of ongoing cases, which is in line with the performance indicator target.

Within the limits imposed by the human and technical capacity, all 43 CSOs in the Investigation and Analysis support sector (exceeding the estimation of 39) received full-scale training allowing them to partially support investigations with the use of relevant digital analytical tools and trying to complement the scarce resources at national level.

The EPPO organised and coordinated 41 multi-site Action-Days<sup>20</sup>, in line with the performance indicator<sup>21</sup>, either by establishing a Control and Coordination Centre (CCC<sup>22</sup>) at the Central Office in Luxembourg, or by deploying a CCC in a Member State, by deploying on the spot support through Case Support Officers (CSO), or ensuring support on the planning, coordination and communication.

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<sup>20</sup> Action-days refers to the major step of the investigation, where law enforcement authorities, under the direction of the EDP(s) in charge of the investigation, carry out coordinated operations across multiple locations at the same time (searches, seizures, arrests and interrogations). This can include the territory of both participating Member States and NPMS, as well as Third Countries.

<sup>21</sup> 30-50

<sup>22</sup> CCC are setup to help manage and oversee these complex operations. They help to ensure that everything runs smoothly, by supporting planning, coordination, and communication in real time. This is performed by the Central Office, by sending a team to the field, or by providing remote support.

***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)***

In line with the performance indicators range<sup>23</sup>, two reports on typologies were produced during the year. The first report encompasses all types of offences. The second report looked in particular at customs fraud typologies in relation evasion of Union sanctions offences. The following resources were prepared in addition:

- 5 booklets, respectively on VAT (1) and non-VAT revenue fraud (2), Money Laundering, and PIF-related digitalisation fraud (approved);
- handbook of best practices for investigating VAT offences (under preparation);
- note on improving efficiency and execution of multi-site Action days (approved).

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<sup>23</sup> No. of strategic reports on the typologies identified in various types of fraud affecting EU funds issued during the year 2-3:  
No of yearly guides, booklets, or other resources to consolidate best investigative practices 5-10

## **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 received by the EPPO are processed and verified timely, efficiently and effectively in accordance with the obligations enshrined in the Regulation. The EPPO, in particular, 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.

Given the severely constrained resources, the CMS Programme focused its activities in 2024 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 2024, and within the estimated range of the performance indicator<sup>24</sup>, the EPPO made use of 40 EU institutional and commercial databases in order to improve reporting and streamline the flow of information, as well as enhance its investigation.

### ***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, 88,8% of CMS documents (8,8% above the performance indicator<sup>25</sup>), were machine translated. In fact, out of 228.517 documents uploaded in the CMS, 202.995 have been machine translated. A further 15 167,5 pages of operational documents were human translated, a decrease compared to 2023, and below the performance indicator<sup>26</sup>, which can be attributed to the use of national translation services and better resource management. Amongst the 1264 human translation requests, 96,9% were delivered on time, which is clearly above the threshold

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<sup>24</sup> 40-45

<sup>25</sup> Which is 80%

<sup>26</sup> 25 000



of the performance indicator<sup>27</sup>. Additionally, the EPPO held, as foreseen, 5 case related coordination meetings with simultaneous interpretation.

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<sup>27</sup> >90%

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

In an effort to increase efficiency, productivity and user satisfaction, and within the limited resources available, the EPPO was able to release 11 CMS major programme level releases, which is significantly above the performance indicator<sup>28</sup>. However, the system necessitated more planned downtime than the 1.8k min expected, with maintenance lasting 7 355 minutes in 2024. Additionally, there were 1155 minutes of unplanned downtime, which is within the limits of the performance indicator<sup>29</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 2024, the Operational Unit increased significantly the use of these digital tools to support investigation. 78 cases<sup>30</sup> received specialised analytical support by the dedicated power hub (analysis cluster) within the Operations Unit. Nevertheless, the total number of cases where digital analytical tools were used to support the investigations is assessed to be much higher, most likely about 2/3 of all cases benefitting from CSO assistance, i.e. about 450 cases.

Similarly, the number of EPPO users of operational digital analytical tools increased beyond the expectations. All CSOs in the Investigation and Analysis support (IAS) sector, totalising 43<sup>31</sup>, received full-scale training and engaged in some level of use of relevant digital analytical tools in their operational work.

The EPPO initiated the Operational Digital Infrastructure Network (ODIN) programme, 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 2024, the EPPO contributed to interoperability with Member States 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

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<sup>28</sup> 4

<sup>29</sup> 800-1200 min

<sup>30</sup> 68 cases above the performance indicator

<sup>31</sup> 4 above the performance indicator (39)

casework data and features developed (Private Parties Dossier, MyEPPOSpace, operational document management features), integrated with automatic machine translation, or digital signature components.

The EPPO and Eurojust implemented indirect access to information in their respective case management systems, on the basis of a hit/no-hit system (Article 100(3) EPPO Regulation, Article 50(5) of the Eurojust Regulation). The EPPO and Eurojust liaison teams met once during the reporting period. By the year's end, there were 25 ongoing cases supported by the Eurojust National Desks. The EPPO participated in the launch of the European Judicial Network for Organised Crime Prosecutors, hosted by Eurojust.

The EPPO cooperated with Europol on various operational matters. In particular, Europol provided support (information exchange, analytical support, expertise, etc.) on 83 requests from the EPPO.

In 2024, the exchanges of information and hit/no hit (HNN) requests with IBOAs, excluding OLAF, were 282 (including notifications, support and complementary exchanges). The EPPO received 86 info-requests from other IBOAs, and submitted 195 info-requests to other IBOAs, and 1 HNN request was submitted to Eurojust, which is below the estimated range of the performance indicator<sup>32</sup>.

With OLAF, the EPPO had 149 exchanges of information for evidence collection purposes and 235 exchanges of information in the framework of the hit/no-hit system in order to avoid parallel investigations into the same facts, which is clearly above the estimated range of the performance indicator<sup>33</sup>.

Moreover, OLAF concluded its complementary activities in relation to 21 EPPO cases and its support activities in relation to another 5 EPPO cases.

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<sup>32</sup> 300-400

<sup>33</sup> 100-150

**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 2024, the EPPO pursued the implementation of its external 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 Member States not participating in the EPPO, as well as international organisations, expert networks and fora. Raising awareness, around the globe, of the EPPO's mandate, unprecedented tools and jurisdiction where EU funds are involved, is key to increasing the reporting of crime, and to ensuring trust and effective cooperation from its partners in transnational investigations.

***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 2024, the EPPO concluded working arrangements (WAs) 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. This is important in order to achieve the objective of increasing the level of detection and reporting of suspicions of crime from IBOAs. This was also a key message that was passed in policy discussions with the European Parliament (LIBE committee, CONT committee, RRF 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 113 crime reports submitted by Institutions, Bodies, Offices and Agencies of the European Union (IBOAs) during 2024. Despite an initial estimate of 200-300 crime reports per year, the actual figures have been consistently lower since 2021

The EPPO is 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 Sustrans and AP MTIC, and is considering

participation in additional APs. Through the specialised teams within its Operations unit, the EPPO has been actively contributing relevant operational experience and insight to these projects, enriching its own knowledge and capabilities in providing expertise. The EPPO has been since October a member of the EU Innovation Hub for internal security, hosted at Europol.

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: high-risk criminal networks, Missing Trader Intra-Community (MTIC fraud and excise fraud, as well as Criminal Finances, Money Laundering and Asset Recovery (CFMLAR). For the first time in 2024, the EPPO is leader of 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)***

As regards NPMS, the year 2024 was marked by the confirmation of the participation of Poland and Sweden to the EPPO, as of 20 March<sup>34</sup> and 19 July 2024<sup>35</sup>, respectively.

As regards non-EU countries, the EPPO pursued strengthening cooperation with authorities from candidate countries to EU accession, in particular with Ukrainian authorities.

In 2024 the EPPO signed working arrangements with the Anti-Corruption Commission of Seychelles (June 2024), the National Anti-corruption Center of the Republic of Moldova (November 2024), the General Prosecutor's office of the Principality of Andorra (November 2024) and a Memorandum of Understanding with the Integrity Vice Presidency of the World Bank, which is above the performance indicator<sup>36</sup>.

Furthermore, the EPPO held bilateral meetings with its counterparts from, among others, Brazil, the People's Republic of China, Colombia, Hong-Kong, Hungary, India, Ireland, Malaysia, Panama, Poland, Sweden, Switzerland, Serbia, South Africa, Ukraine, the United Kingdom, the United States of America, and Vietnam.

The EPPO welcomed, in its premises, delegations from Bosnia and Herzegovina, Brazil, Canada, Moldova, Montenegro, Poland, Ukraine, the United Arab Emirates and the

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<sup>34</sup> Commission Decision EU) 2024/807 of 29 February 2024 confirming the participation of Poland in the enhanced cooperation on the establishment of the European Public Prosecutor's Office.

<sup>35</sup> Commission Decision EU) 2024/1952 of 16 July 2024 confirming the participation of Sweden in the enhanced cooperation on the establishment of the European Public Prosecutor's Office.

<sup>36</sup> No of signed working arrangements with authorities from third countries or with international organisations and other partners was estimated at 3.

United Kingdom to exchange expertise and address shared challenges in criminal cross-border investigations.

In 2024, the EPPO became observer to the Network of Public Prosecutors or equivalent institutions at the Supreme Judicial Courts of the Member States of the European Union (NADAL Network) and to the Egmont Group. The EPPO also engaged with the Intra-European Organisation of Tax Administrations (IOTA) and the World Customs Organisation (WCO).

The EPPO continued to reinforce its action against organised crime along with its partners. The EPPO took part in the Technical Assistance and Information Exchange instrument of the European Commission (TAIEX) International Forum for Prosecutors on Fighting Cross-Border Organised Crime with representatives from enlargement and neighbourhood regions.

With regard to the cooperation with Latin American, the EPPO also developed a close partnership with the Ibero-American Association of Public Prosecutors (AIAMP), as well as with EL PACCTO 2.0 program (Europe Latin-America Programme of Assistance against Transnational Organised Crime), and attended the First Meeting of Latin American Networks to Fight Transnational Organised Crime and Financial Action Task Force of Latin America (GAFILAT) member countries.

The EPPO also contributed to the collective fight against corruption at the eighth Symposium of the Independent Commission Against Corruption (ICAC) of the Hong Kong Special Administrative Region, co-hosted by the International Association of Anti-Corruption Authorities (IAACA), the 21st International Anti-Corruption Conference (IACC), the fifth Plenary meeting of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network), the plenary meeting of European Partners Against Corruption (EPAC) and the European Contact-Point Network Against Corruption (EACN) and during dedicated OECD meetings (especially Working Group on Bribery in International Business Transactions (WGB), law enforcement officials (LEO), Global Network of Law Enforcement Practitioners against Transnational Bribery (GLEN).

As an observer, the EPPO participated in meetings of:

- the Committee of Experts on the Operation of the European Conventions on Co-operation in Criminal Matters (PC-OC) in Strasbourg;
- Camden Asset Recovery Inter-Agency Network (CARIN) Annual General Meeting, bringing together more than 160 asset-recovery specialists (In 2024,

the EPPO Central Office sent five requests for information to the relevant CARIN contact points);

- 62nd and 63rd Plenary Meeting of the European Judicial Network (EJN);
  - OECD Taskforce on Tax and Crime (TFTC) plenary meetings;
- Information Exchange Working Group (IEWG) meeting of the Egmont Group.

***Reinforce national law enforcement authorities' staff competencies, and alignment with the EPPO methodology (C.3.1.) and Maintain and diffuse central- and decentralized levels staff proficiency on investigations and prosecutions standards on approach deployed by the EPPO (C.2.1.)***

The EPPO conducted and funded, under the aegis of the so called EPPO Academy training programme, two international on-site courses: 'EPPO Essentials: Cross-border policing and financial investigations in cooperation with the *guardia di finanza* economic and financial police school. These courses were designed for 49 financial investigators<sup>37</sup> from law enforcement agencies across the 24 EPPO Member States. The participants were trained in an international environment on PIF crimes and the peculiarities of working on investigations for the EPPO.

Further dedicated training sessions were provided to law enforcement officers in the Member States on topics related to MTIC Fraud and the way EPPO conducts its investigations in Germany, Romania, France, and Luxembourg. Additional sessions included training on investigating customs offenses in Estonia and France, and excise offenses in Latvia, along with a session on 'Cooperation with the European Public Prosecutor's Office', with a specific focus on customs authorities in Croatia.

Under the Working Arrangement with European Union Agency for Law Enforcement Training (CEPOL), the EPPO delivered part of a training for law enforcement from 27 Member States on fighting organized crime, excise fraud investigations, MTIC fraud investigations and procurement/non-procurement fraud, with a focus on cross border judicial cooperation and related customs fraud. Furthermore, the EPPO delivered part of a training for law enforcement in the Baltic region, focusing on the EPPO approaches to fight against MTIC fraud and a webinar on 'Investigation Admiral - A joint investigative approach to combat MTIC fraud.'

In support of trainings for the judiciary, the EPPO staff gave specialized training courses on the EPPO, its institution, regulation, mandate, and way of investigating for judges and prosecutors in Bulgaria, France, Germany, Romania, and Spain. The EPPO

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<sup>37</sup> 3 above the performance indicator target.

supported the training sessions with presentations on EPPO in various participating Member States. Trainings were delivered on the fight against expenditure frauds in France, designed for national authorities' agents, involved in the management of EU funds.

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

The EPPO supported five onsite training courses of the ERA. In implementation of the Working Arrangement with the EJTN, trainers were deployed to their training sessions, as well as supported an online training on VAT investigations.

As already done in 2023, the EPPO welcomed a study visit from ERA of law enforcement officers and prosecutors in the context of one of their CEPOL and EJTN trainings.

The EPPO organised three EJTN study visits: two to the Central Office and one to the EPPO office in Hamburg, 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.

For the first time in 2024, the EPPO hosted six EJTN Long-term trainees for a period of six months, who joined the Operations unit and worked with the EPs, the Legal Service, or the Data Protection Office.

Finally, in terms of external training, the consortium of the ERA and the EJTN provided 14 online professional development training courses to EDP, as planned, and operational staff on different operational topics throughout the year.



## **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.)***

To meet the growing demand in security services in an efficient way, the EPPO sought to ensure high-level security and protection of persons, premises, assets and information, at the central and decentralised offices. More specifically, in 2024, the Security Unit strengthened its capabilities by increasing its staff from four to fifteen members– including three external service providers – ensuring the delivery of an increased level of security services aimed at protecting the organisation from identified security risks, such as espionage and sabotage of the EPPO's operations.

As planned, in 2024, the EPPO's Security Strategy was approved by the College of the EPPO<sup>38</sup>, and a decision on implementing provisions on markings for Sensitive Non-Classified Information (SNC) was approved by the Administrative Director<sup>39</sup>. In collaboration with Luxembourgish authorities, significant strides were made in 2024 to secure the EPPO's headquarters. As planned, comprehensive physical security risk assessments were conducted across decentralised offices<sup>40</sup>, further strengthening the organisation's physical security posture. Regarding the ability to manage EU Classified Information (EUCI), in 2024 EPPO EUCI Rules<sup>41</sup> were approved by the Council Security Committee.

As programmed, the year 2024 was also marked by the initiation of measures aligned with the new cybersecurity regulation<sup>42</sup>, aimed at achieving a high common level of cybersecurity across EU institutions, bodies, and agencies. In 2024, 80% of newcomers attended the cybersecurity induction courses, aiming to enhance personnel's cybersecurity dexterity, and organisational security maturity by fostering a culture of risk assessment and proactive management. A significant milestone was the accomplishment of 86% increase in risk assessment conducted all across the EPPO's operations.

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<sup>38</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>39</sup> Decision of the Administrative Director of the European Public Prosecutor's Office of 2 April 2024 on Implementing Provisions on Markings for Sensitive Non-Classified Information

<sup>40</sup> 43 operational offices, plus Bari and Stockholm

<sup>41</sup> Decision 101/2021 of the College of the European Public Prosecutor's Office of 20 October 2021

Amending the Security Rules of the European Public Prosecutor's Office for the protection of EU Classified Information

<sup>42</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

In the counter-intelligence area, the EPPO successfully launched an awareness-raising campaign, which received positive feedback and highlighted a demand for more practical training. Efforts to liaise with National Security Authorities from member states commenced, with a goal to expand contact coverage to 50% of member states in 2025, leveraging contacts through EPs and EU institutional working groups. Additionally, eight analytical reports were produced and submitted to senior management on incident-related events and emerging espionage threats.

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

The EPPO in 2024 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. The EPPO sought efficiency gains by <sup>43</sup>mapping and documenting processes and workflows, reinforcing the blocks of assurance and introducing active monitoring, assessing and optimising of services, processes, activities and resource allocation. The EPPO continued building up, in 2024, the assurance and services frameworks to strengthen effectiveness, efficiency, legality and regularity in the use of its resources and ensure the delivery of a range of evolving services.

### ***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)***

In 2024, the EPPO continued to build up the services' frameworks, to deliver assurance of efficiency, legality and regularity in the use of its resources. The EPPO has adopted and continues to implement the Internal Control Framework (ICF) of the Commission, to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. The percentage of ICF assessment criteria fulfilled by end of 2024 was 77%, 3% below the minimum estimated threshold for the performance indicator. The lack of human and financial resources prevented the EPPO from making further progress in the implementation of the ICF. Further analysis of the ICF of the EPPO, namely its levels of compliance, are provided in Part III.

As planned, all units and sectors reporting directly to the Administrative Director have submitted timely 16 metrics dashboards for each of the quarters of 2024.

During the last quarter of 2024, the Internal Audit Capability (IAC) performed a follow-up of management action plans related to 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, 62% of the recommendations stemming from internal and external audits, as well as from other internal review mechanisms — including ex-post controls and internal control framework assessments — have been implemented, which is in line with the performance indicator. The remaining 38% are currently in progress. Moreover, all

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<sup>43</sup> >60%

internal and external audit recommendations are expected to be fully implemented by the end of 2025.

In 2024, the EPPO continued the adoption and implementation of relevant document and records management policies and practices that were started in 2023. 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 performance indicator related to this activity was not achieved. 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, steps were taken, as planned, compatible with the resources available, for the implementation of the Business Continuity Plan, which is expected to be fully implemented by the end of 2025.

***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 the form of a subsidy. In 2024, €76.4 million was budgeted for the delivery of the EPPO's mission, compared to €66 million in 2023 (+16%). By the year's end, 98.5% of the 2024 final budget was committed, and 86.4% paid. 12% of 2024 payment appropriations were carried over to 2025. The EPPO's late payments represent 0.8% of the total number of Payment Requests validated in 2024. All targets set by the corresponding indicators were reached<sup>44</sup>.

The EPPO has developed its own purchasing capacity, resulting from its own specifically run procurement processes launched in 2023 or initiated in 2022, and managed its own specific contracts and order forms in the implementation of existing framework contracts that were signed in 2024. The EPPO continued, in parallel, to operate with the purchasing capacity of goods and services through Service Level Agreements with other IBOAs, and by joining inter-institutional contracts with varied market operators. Moreover, in 2024, all EPPO's procurement procedures and contract

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<sup>44</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%

management activities were performed using digital IT tools, which is in line with the performance indicator target<sup>45</sup>.

Lastly, as planned, the EPPO 2024 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 and deploy core HR processes to achieve employer attractiveness through planning, monitoring, reporting and HR processes robustness (E.3.1)***

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

The percentage of statutory and SNE posts filled or offered by 31 December 2024 (95,2%) and the average over-the-year occupancy rate for statutory post and additional posts granted during the year (93,8%) were achieved<sup>46</sup>. In addition, the average over-the-year occupancy of additional posts granted in year 2024 (72,7%) is also in line with the performance indicator target (70%).

On the other hand, the turnover rate (2,8%) was significantly below the maximum estimated threshold for the performance indicator (5%).

Finally, the appraisal and reclassification exercise were concluded in due time.

Details on the 2024 posts management, on the screening and benchmarking of posts following the EU bodies methodology, and on the adoption of rules in the field of human resources can be seen in Part IIa (point 2.3) and Annex IV.

### ***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 2024, the EPPO made significant progress in digital transformation in line with the objectives defined in its SPD. The Digital Services Unit contributed to these

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<sup>45</sup> >90%

<sup>46</sup> Percentage of statutory posts and Seconded National Experts posts filled or offered by 31st December: >95%  
Average over-the-year occupancy rate of statutory posts and SNEs posts; Average over-the-year occupancy of year 2023 posts: 90%

advancements by delivering key results that supported the EPPO's operational independence, enhanced internal efficiency, and improved service quality across multiple domains.

One of the most impactful developments was the unexpected 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's Directorate-General for Digital Services (DIGIT).

EPPO also reinforced its IT governance framework and strengthened its digital security posture to meet increasing compliance and risk management requirements. Strategic decision-making was supported through the provision of high-quality briefs and in-depth analyses, ensuring that executive management remained well-informed and that digital initiatives remained closely aligned with the organisation's strategic direction.

Further progress was made in enhancing the resilience of EPPO's infrastructure. Additional hardware clusters were installed to improve disaster recovery capabilities, and a near real-time restore test was successfully conducted on a selected workload. Preparations are ongoing to extend this coverage to the full infrastructure. Core applications built on IBM middleware were migrated from the legacy Case Manager system to the new Business Automation Workflow platform, marking a major step forward in terms of system stability and performance.

The EPPO also began implementing two major digital security initiatives. The File Security Project, currently in its proof-of-concept phase, is designed to systematically scan data at rest in the infrastructure. In parallel, the Nessus Project is laying the groundwork for an automated vulnerability scanning capability, which will improve both reactivity and oversight in security operations.

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. Access to core EPPO systems was further extended to stakeholders across Member States, with approximately 75% of National EPPO Delegated Prosecutor Assistants (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.

Internally, the software delivery model underwent a transformation. The former fully outsourced model evolved into a hybrid approach that combines internal business and architectural knowledge with external development capacity. To ensure the continuity of development services, two major tender procedures were launched, aiming to secure long-term partnerships with new development providers.

The average time for all tickets type submitted to the Service Desk was 511 minutes or 1,06 days in 2024, which is in line with the performance indicator target<sup>47</sup>.

***Processing of non-operational personal data - Ensure and support the EPPO, in an independent manner, in processing of non-operational personal data (E.5.1)***

The EPPO continues its actions to ensure compliance with the legal framework applicable to the processing of its administrative personal data, which is subject to a different legal framework than the processing of operational personal data. The volume of the data processed and expected to be processed has more than doubled, following the growth in staff, as well as the continued move to IT independence, leading to an increase in processing operations as well as volume of data. The percentage of DPO recommendations implemented within timeline reached the >90% target, as 97,7% of staff attended training courses and annual awareness sessions on data protection rules within 6 months of joining the EPPO. The DPO's recommendations were within timeline. The College of the EPPO reappointed the DPO on 12 June 2024.

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<sup>47</sup> <=2 working days

## Part IIa: Management

### 2.1: Major developments

During 2024, the College met 20 times and adopted 70 decisions, which includes, among others, the EPPO's SPD 2024-2026, the final accounts for the financial year 2023, the EPPO's 2023 Consolidated Annual Activity Report, the SPD for the period 2025-2027, the budget 2025 and the corresponding financing decision for the year 2025 and several amending decisions related to the budget and financial implementation of the budget and the SPD.

The College appointed EDPs in Austria, Belgium, Bulgaria, France, Germany, Greece, Italy, Netherlands, Poland and Sweden. The College selected members of the Ethics Committee for its own members and the European Delegated Prosecutors; members of the Disciplinary Board for European Delegated Prosecutors; a member of the Appraisal Committee for the European Delegated Prosecutors; the Administrative Director ad interim; and an interim EP for Estonia. The College also voted for the re-appointment of the Data Protection Officer and amended the membership of the EPPO's Digital Steering Board.

With the benefit of operational experience, the College reviewed and amended certain decisions previously made: Guidelines on simplified prosecution procedures; Guidelines on the application of Article 31 of the EPPO Regulation related to cross-border investigations; Internal rules of procedure of the European Public Prosecutor's Office; and Decision on the Functions and Procedures of the Permanent Chambers. The College also amended rules on other Staff put at the disposal of the EPPO, but not employed by it (NEDPAs), and established a housing allowance for certain categories of staff housed in Luxembourg. The College adopted Security Rules applicable to the Digital Communication and Information Systems of the EPPO, and the Security Strategy 2024-2028.

In this period, the College agreed WAs on cooperation with the Anti-Corruption Commission of Seychelles and the General Prosecutor's Office of the Principality of Andorra. It also concluded Memoranda of Understanding with the Integrity Vice Presidency of the World Bank and the Ibero-American Association of Public Prosecutors. The College also agreed WAs establishing the methods of cooperation with the European Parliament, the European External Action Service (EEAS) and revised the annexes of the agreement with the European Commission.



## 2.2: Budgetary and financial management

### Overview

The EPPO's final budget in 2024 amounted to €76 382 368 in commitment and payment appropriations<sup>48</sup> (C1, appropriations voted for the current exercise) in the form of an EU subsidy. It was implemented under the responsibility of the Administrative Director, as per Article 19(3) of the EPPO Regulation<sup>49</sup>. For the second year in a row, the EPPO has not returned any funds (and has even absorbed extra funds given at the very end of the year) to the EU budgetary authority, demonstrating a solid absorption capacity of the granted budget.

On 12 December 2023, the initial budget for 2024 to the amount of €71 888 321 in commitment and payment appropriations was adopted by the College<sup>50</sup>, as approved by the EU budgetary authority – this was 24% less than what was requested by the EPPO in its estimates of revenue and expenditure for 2024. In comparison with the previous year, the budget made available to the EPPO is higher by 9%. The College adopted two amending budgets in 2024. Upon EPPO's request in February 2024, the budget was reinforced by €3 600 000<sup>51</sup> in June with financial and human resources to cover for the expenditure. The costs were related to the two new participating Member States joining EPPO: Poland and Sweden (salaries to the staff to be hired as well as operational expenditure, including salaries of additional European Delegated Prosecutors to be appointed in Poland and Sweden). Nevertheless, given the information received from the Commission to end the provision of IT services by the end of 2024, a part of these additional funds were allocated to Central Office staff to prepare for the worst case scenario of EPPO being IT autonomous as from 1 January 2025.

A second amending budget increased the level of appropriations by €894 047 in November 2024<sup>52</sup>, upon proposal of the EU budgetary authority to address the high level of salary indexation in 2024. As EPPO already allocated part of its first amending budget to anticipate the higher-than-expected salary indexation, the additional granted resources were redeployed to security-related expenditure.

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<sup>48</sup> Appropriations of the EPPO are non-differentiated; hence, commitment and payment appropriations for a given year are identical.

<sup>49</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>50</sup> College Decision 079/2023 adopting the EPPO's budget for the year 2024.

<sup>51</sup> College Decision 039/2024 adopting the EPPO's amending budget No 1 for the year 2024.

<sup>52</sup> College Decision 063/2024 adopting the EPPO's amending budget No 2 for the year 2024.

By the end of 2024, implementation of the voted budget reached 98.5% (C1 fund source), which is a bit lower compared to the previous year (99.6%), and over the expected performance indicator of 95%. The residual not committed amount of €1 182 388 related to unused appropriations spread mainly between Title 2 (administrative ICT and movable property) and Title 3 (operational ICT and other operational cost centre).

The payment rate of these commitments stands at 87.8%, which improved compared to 85.7% in 2023. The remaining 12.2% 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>53</sup>, three budget transfers were adopted by the European Chief Prosecutor on a proposal by the Administrative Director and were notified to the College for information.

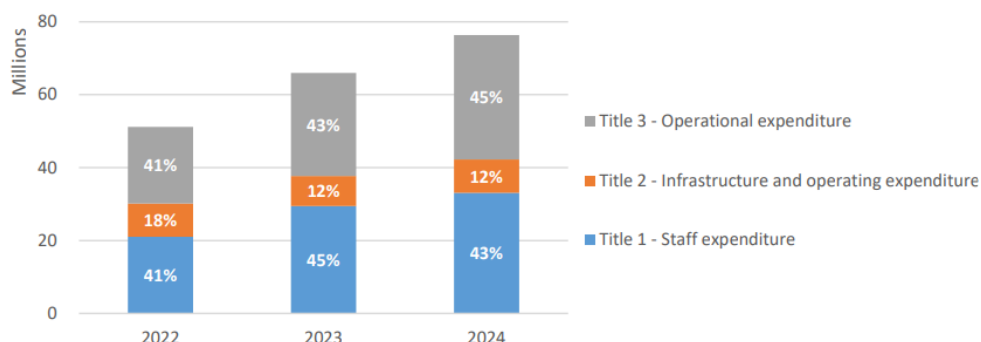
The total net value of those transfers is €3.2 million, as compared to €1.2 million in 2023. In 2024, 31% of the net value concerned transfers between titles (amounting to €986 169), which were proportionally lower than in 2023 (37% of the total net value). The rest of the movements were within titles.

The carry-over of payment appropriations from 2024 to 2025 (C8) amounted to €9 200 802, relatively stable as compared to €9 392 989 from 2023 to 2024. 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.

The carry-over of payment appropriations from 2024 to 2025 (C8) amounted to €9 200 802, relatively stable as compared to €9 392 989 from 2023 to 2024.

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<sup>53</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.



This chart presents for 2022-2024 the final CAs, after amendments/transfers.

### Implementation in 2024 voted appropriations

Title	Final budget (EUR)	Committed (EUR)	Committed/final budget (%)	Paid (EUR)	Paid/committed (%)
Title 1	33 060 701	32 942 815	99.6%	32 672 626	99.2%
Title 2	9 191 841	8 681 436	94.4%	5 596 379	64.5%
Title 3	34 129 826	33 575 728	98.4%	27 730 172	82.6%
<b>Total</b>	<b>76 382 368</b>	<b>75 199 980</b>	<b>98.5%</b>	<b>65 999 177</b>	<b>87.8%</b>

Full details on the budgetary and financial data can be found in the EPPO's [Report on the budgetary and financial management 2024](#), which is enclosed.

### Procurement activities

In 2024 the EPPO launched 2 open procedures:

- Provision of branded material for the European Public Prosecutor's Office. The procedure was successfully finalised in December 2024 with the signing of a framework contract for a value of 300,000 EUR. Branded items will contribute to the EPPO's reputation building, increasing our visibility and fostering our relationships in and outside of the organisation.
- Legal and Operational Training services in support of investigations and prosecutions. The procedure reached its final stages in Q4 and will lead to the signing of a framework contract for a value of 500,000 EUR in Q1 2025. In consideration of the diverse background of the existing staff, the accession of more MSs and the ever-growing amount of relevant legislation and jurisprudence, it is important for the EPPO to acquire training services, in order to ensure a common understanding of the legal principles lying at its

foundation and a common approach towards the investigation of the criminal offences under its competence. The ultimate objective of these trainings 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.

In addition, in 2024 the EPPO launched and awarded 8 procedures for very low value contracts for several services within the organisation.

Overall, in 2024 the EPPO signed 288 contracts, including order forms and specific contracts under existing framework contracts (both inter-institutional and EPPO-led ones), for a total amount of more than €13 million.

In 2024, the EPPO did not conclude any contract by negotiated in procedures in accordance with points (a) to (f) of point 11.1 of Annex 1 to the Financial Regulation (negotiated procedures without prior publication of a contract notice).

## 2.3: Delegation and sub-delegation

The College updated the delegation of powers to the Administrative Director to conclude contracts of employment in respect of some categories of temporary and contract staff of the EPPO<sup>54</sup>.

In April 2024, the College assigned temporarily the post of the Administrative Director of the EPPO to European Prosecutor Ms. Kristel SIITAM-NYIRI, to ensure full business continuity in the prolonged absence of the Administrative Director<sup>55</sup>.

The Acting Administrative Director sub-delegated budget implementation powers to the Head of Unit for Digital Services, the Head of Human Resources Unit, and the Head of Unit for Security<sup>56</sup>.

The above Authorising Officers by Delegation have provided the Authorising Officer with a brief description of the building blocks of assurance in their respective areas, including policy and operational achievements, use of resources, internal control systems and audit recommendations. The reports were submitted during the mandate of the Acting Administrative Director.

## 2.4: Human Resources management

### ***2.4.1: Engagement and retention of top talent at the Central Office***

The HR unit supervised the administration of 50 selection procedures, and the onboarding of 47 new staff members, 6 Seconded National Experts (SNE), and 6 trainees. Additionally, 15 new staff members and one SNE were secured for onboarding in 2025. The performance of setting objectives and appraisals, which included 105 staff members, as well as assessing 43 probation periods, was efficiently completed. Furthermore, the reclassification procedure for 47 staff members was concluded. The overall occupancy rate was 95%, with a turnover rate of 1.7% for temporary and contractual agents.

### ***2.4.2: Fostering a culture of continuous learning and development***

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<sup>54</sup> College Decision 005/2022 delegating the powers of the appointing authority and the authority authorised to conclude contracts to the Administrative Director, and repealing decision 014/2021 of the college of the EPPO.

<sup>55</sup> Decision 025/2024 of the college of the European Public Prosecutor's Office of 24 April 2024 for the temporary occupation of the management post of administrative director of the EPPO

<sup>56</sup> Decision of the Administrative Director of the European Public Prosecutor's Office of 23 October 2024 on the Delegation of Budget Implementation Powers.

In 2024, the training of the EPPO's staff continued in areas such as safety, security, the EPPO's code of ethics, data protection, and cybersecurity. A key program was the training about the corporate documents management tool, offered to all staff. Internal communication was prioritised by regularly sharing relevant information on the EPPO's intranet, including content for new joiners and user-friendly resources.

In the span of the year, the EPPO recorded 1 504 expressions of interest for training programs, with 851 successfully completed. This accounted for a total of 13 984 training hours, equivalent to 1 865 days of training for both internal and external courses. For specialised external training in legal and administrative matters, the EPPO recorded 42 expressions of interest for training programs, with 22 in progress and 17 successfully completed, which accounted for 992 training hours, equivalent to 132 days of training.

## **2.5: Staff Committee**

2024 was the second full year of the Staff Committee's activities. During the year, the Staff Committee followed up on the outcomes of its 2023 staff survey, suggested and succeeded in the implementation of a policy for indefinite contracts for all EPPO staff, proposed internal mobility measures, a schooling policy beyond Brussels and Luxembourg, a housing support scheme (which was accepted and granted as of 1 January 2025), and the definition of the place of residence in the EPPO's sphere.

A recurring and important exercise for staff is the annual reclassification, to which the Staff Committee has provided its opinion to ensure objectivity, fairness, and transparency in the procedure.

Throughout the year, the Staff Committee participated in 46 staff selection procedures and gave presentations to all newcomers.

## **2.6 Strategy for efficiency gains**

In 2024, the fostering of efficiency has been done through the following steps:

- Reviewing the strategic and operational planning and monitoring processes to increase the ability to contribute to EPPO activities' strategic focus and to achieve sustained high implementation/absorption rate of available resources;
- Adapting the budget implementation financial control environment to delegate and keep accountable actors deeper in the organisation, reducing

administrative lead time and optimising investment decisions within pre-established envelopes.

- Switching for lower risk financial transactions the balance between ex-ante and ex-post control, deploying ex-ante risks-profiled sampling check, completed by ex-post effectiveness assurance regular review.
- Using inter-institutional procurement procedures or Service Level Agreements with EU IBOAs as the EPPO's standard goods/services acquisition method, so as to leverage on experience and weight of others, reduce costs, improve administrative efficiency, promote best practices, and cross-institutional benchmarking.
- Continuing a process-based control framework as a basis for optimisation of key processes, towards enhancing the organisational performance, service quality and cost-effectiveness.
- Establishing mid-term human resources strategic planning to allow for the increased fulfilment of the establishment plan and addressing staffing gaps through hiring or professional growth. Establishing career paths and more specific job description frameworks to align staff with strategy and contribute to maintaining high staff engagement.
- Improving the ICT infrastructure, increasing the resilience and facilitating day-to-day activities at the EPPO's Central Office. Teleworking measures and the availability of secure and resilient online platforms and tools to ensure business continuity. IT tools such as ARES for document management and electronic signatures and SYSPER for HR management provided additional efficiency gains. Establishing dedicated governance for issues of strategic importance (e.g. the Digital Steering Board) to contribute to focus, coherence and delivery.

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

### ***2.7.1: Internal Audit Service***

In accordance with its mission charter and risk-based Strategic Internal Audit Plan (SIAP) for 2022-2024, the Internal Audit Service initiated, in 2023, a limited review of the EPPO's building blocks of assurance. This engagement was successfully finalised, and the final report was issued in September 2024. The main recommendation was the development of a written procedure setting out in practical terms the preparation and

adoption of the EPPO's planning and reporting documents, and the applicable working methods and reporting lines. The recommendation was implemented by the EPPO in 2025.

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

During the last quarter of 2024, the IAC performed a follow-up of management action plans related to previous audit recommendations, reinforced the documentation of the audit methodology, and prepared for approval the Strategic Audit Plan for the period 2025-2027.

All IAC recommendations resulting from assurance engagement for the year 2024 were successfully closed by corresponding Management actions. There are no IAC or Internal Audit Service (IAS) service recommendations with status "overdue" 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 2023, the Court concluded that the EPPO's revenue and payments underlying the accounts for the year ending 31 December 2023 are legal and regular in all material respects. The ECA's audit for the financial year 2024 is ongoing. The report is expected to be finalised in July 2025 and published in October 2025.

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

The ECA's annual report for the financial year 2023 included an observation for a small overpayment to the European Commission concerning the reimbursement of costs for EPPO staff whose children were attending the European Schools in Luxembourg. This temporary overcharge was already regularised in early 2024.

The only open ECA observation remaining from previous years is the absence of a business continuity plan that was not possible before due to budgetary and human resource constraints. Nevertheless, preparatory work for adopting a business continuity plan has started at the end of 2024 and is expected to be completed by the end of 2025.



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

Not applicable in 2024.

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

The discharge report for the year 2023 included observations for the EPPO on its business continuity and cybersecurity capacity, budget absorption capacity, and further digitalisation of financial management. The EPPO has acknowledged the observations and has taken steps towards improving its control environment and optimising its internal procedures.

The discharge report on budget year 2023, approved the closure of the accounts of the EPPO for the financial year 2023. The report highlights that the EPPO should:

- Put a system in place to monitor results, efficiency gains, time and cost savings;
- Establish complete business continuity and business recovery plans;
- Improve the gender balance in senior and middle management positions and adopt the charter on diversity and inclusion;
- Review the EDPs' selection and deployment environment towards increased attractiveness and simplicity;
- Harmonise current and future policies on revolving doors, whistleblowing and anti-retaliation procedure, and periodically launch surveys among its staff;
- Strengthen its cybersecurity capacity and physical security, with an adequate part of the budget allocated to security measures and security staff to better protect all staff.
- Engage in better cooperation with other components of the Anti-Fraud Architecture, and further pursue coordination with Member States and cooperation with the relevant IBOAs, to avoid overlaps and duplication of activities;
- Implement a better system of monitoring results and aggregated data to better identify patterns of fraud;
- Ensure the effective supervision of processing of the data;
- Communicate results and findings, striking an optimal balance between transparency and public interest, on the one hand, and confidentiality and proper conduct of the investigation on the other.

## **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 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.

New charging stations for electric vehicles have been installed in the EPPO underground car park.

A large quantity of recent office furniture has been transferred to the EPPO from the European Commission, who no longer needed these assets due to the reduction of their building portfolio. This transfer resulted in substantial cost savings and was in line with an environmentally responsible approach.

## **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 2024.

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

### 3.1: Effectiveness of internal control systems

The EPPO Internal Control Framework (ICF) consists of 5 internal control components and 17 principles based on the COSO 2013 Internal Control-Integrated Framework<sup>57</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.

On 19 June 2024 the Administrative Director established via an Administrative Note<sup>58</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.

The 2024 internal controls' self-assessment is based on the following main sources of information:

- ✓ Assessment of the internal control indicators and the specific actions implemented by the EPPO contributing to each principle;
- ✓ Results of the deployment of the EPPO's Risk Management Policy (RMP);
- ✓ Analysis of registered exceptional transactions and non-compliance events that may reveal underlying deficiencies;
- ✓ Assessment of the deployment of the EPPO's Anti-fraud Strategy 2023-2025;
- ✓ Results of the ex-post controls.

### Assessment of the internal control components

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<sup>57</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>58</sup> REF: Ares(2023)3862848).

The 2024 assessment of the ICF reflects steady and positive progress. Out of 71 compliance criteria, 55 (77%) have been fully implemented, while 15 (22%) are partially implemented and require further development. One criterion (1%) has not yet seen significant implementation.

Among the 11 open findings, 10 are follow-up items from previous assessments, while 1 represents a newly identified issue in 2024. Four deficiencies highlighted in the 2023 assessment have been fully remediated, demonstrating tangible improvements in the EPPO's internal control environment.

1. **Control Environment:** A set of standards of conduct, processes, and structures have been established. The main 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.
- Conclude the Learning and Development Policy which is currently under review.
- The need to implement an Internal Mobility Policy.
- Finalise the Succession Planning, which is currently under development.
- Formalise the Exit Procedures, which are under final validation.

2. **Risk Assessment:** The EPPO is still progressing on:

- KPIs Development, which are not yet defined for a specific area.
- A structured evaluation 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 main outstanding items are the following:

- Business Continuity Plan: A plan is under development but was not yet reviewed, nor tested. Finalisation is expected by end of October 2025.
- Digital Strategy: The EPPO Digital Strategy is currently under development.
- Vulnerability and Patch Management Policy: The Vulnerability and Patch Management Policy is currently under development. In the meantime, the Security Unit continues to hold periodic vulnerability assessment meetings specifically for the CMS environment. Concurrently, the Digital Services – Digital Ecosystem Support Sector is developing an automated vulnerability scanning tool, which is expected to provide full coverage of all systems by the end of the year. In addition, automated vulnerability notifications are received daily for all

systems through a dedicated EU-level service (CERT-EU Threat intelligence); these are reviewed and addressed as needed.

- 4. Information and Communication:** Internal and external communication structures continue to evolve with EPPO's growing maturity. While several improvements were made in 2024 (e.g. information sessions on anti-harassment and whistleblowing), awareness-raising around EPPO's ethical framework remains an area requiring further development.
- 5. Monitoring Activities:** Progress continues, notably with the establishment of a quarterly review of exceptions, now operational through the Consolidated Register of Exceptions.

### EPPO Risk Management policy deployment

The EPPO's Risk Management Policy (RMP)<sup>59</sup> and risk register was deployed for the first time in 2021. As EPPO's organisational setup matured, the 2023 RMP cycle brought added value by supporting strategic and operational decisions with a mid-term perspective, informing control environment and deployment strategies, and improving the identification and management of cross-cutting risks. The 2024 deployment further enhanced this approach. In 2024, the Internal Control Officer (ICO) led a series of workshops with the relevant managers to assess risks—based on agreed criteria—including emerging and fraud-related risks. The resulting risk register, a dynamic document reviewed regularly, captured a total of 65 key risks, compared to 74 in 2023. Among them, 22% (14) were assessed as high risks (down from 30% or 22 in 2023), 55% (36) as medium risks, and 23% (15) as low risks.

Notably, 13 new emerging risks were introduced in 2024, mainly in Digital Services, Security, and Operations, reflecting the evolving risk landscape. These developments, together with the RMP update, approved in early 2025, underscore EPPO's continued efforts to improve risk controls and proactively address both existing and emerging risks.

### 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.

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<sup>59</sup> Decision 2021.043 of the College of the European Public Prosecutor's Office of 12 May 2021 on the European Public Prosecutor's Office Risk Management Policy.

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

During 2024, 10 exceptional transactions and 7 non-compliance events were registered: nine of very low risk, six of low risk and two of moderate 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 internal controls; therefore, there is no reason to issue a reservation.

## EPPO Anti-fraud Strategy 2023-2025 deployment

On 1 March 2023, the College of the EPPO updated the Anti-fraud Strategy 2023-2025<sup>60</sup>, as per the requirements set by the EPPO Regulation and the EPPO's Financial Rules.

The Anti-fraud Strategy of the EPPO sets the objectives to counter fraud at all levels of the organisation. The objectives are linked to a dedicated action plan that contributes to its achievement. This action plan is part of the EPPO's internal control environment and should be monitored on a regular basis (at least annually).

The ICO collected evidence (e.g. policies, procedures, records), as per request from the relevant stakeholders, and performed a detailed review in order to draw conclusions on the implementation status of the action plan and KPIs linked with the Anti-fraud Strategy 2023-2025 objectives as of 31 December 2024. The results of this review were presented to the Administrative Director via a dedicated Note on 10 February 2025<sup>61</sup>.

### Results of the ex-post controls

In line with its Financial Regulation (Art. 45(8) and 45(9)<sup>62</sup>), the EPPO needs to ensure a high-quality level of the financial transactions and procurement procedures.

Ex-post controls were carried out on financial transactions (payments, commitments and recovery orders) and on procurement procedures covering the period 01/01/2024 to 31/12/2024, 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 based in a proposal made by the ICO via a dedicated Note on 24 May 2024<sup>63</sup>.

The overall ex-post control results were satisfactory, except for some minor issues that were detected of low risk level.

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<sup>60</sup> College Decision 013/2023 of 1 March 2023 on the adoption of the European Public Prosecutor's Office Anti-Fraud Strategy 2023-25.

<sup>61</sup> Ref: ARES(2024)796612-02/02/2024.

<sup>62</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>63</sup> Ref: ARES(2023)1518364-02/03/2023.





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

The EPPO's Internal Control System remains present, generally efficient, and largely effective, with concrete improvements registered compared to 2023. The continued advancement toward full deployment is evident but challenged by limited capacity. As such, a qualified positive conclusion can be issued on the state of internal control, with the caveat that targeted actions in specific areas are still required to fully meet the expected standards and further reduce institutional risk exposure.

### **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 European Court of Auditors, 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 still building up its internal control environment, facing strong constraints relevant 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 an acceptable level, sufficient to give reasonable assurance on the use of resources made available to the EPPO for the performance of its mission.

### 4.2: Reservations

To date, there are no reservations or observations of a material nature (considering the materiality threshold of 2%), 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, Marc Dresse,*

*Head of Human Resources Unit of the EPPO,*

*In my capacity as Authorising Officer by Delegation,*

*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*

*Marc Dresse*

*Head of Human Resources Unit*

## **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: Final annual accounts

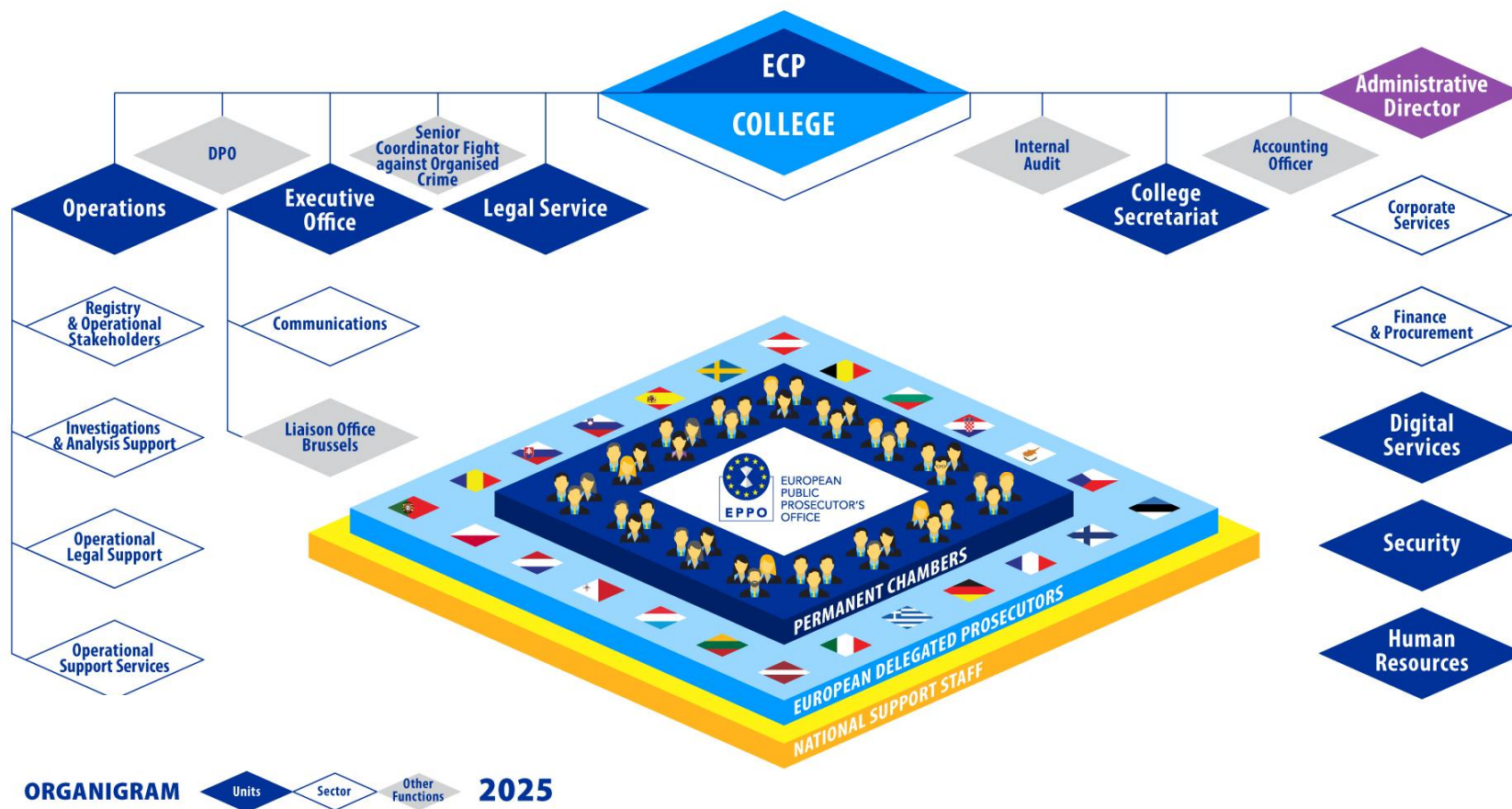
## **Annex I: Core business statistics, 2024**

Source: as published in the [EPPO Annual Report 2024](#)

## **Annex II: Statistics on financial management, 2024**

Information on statistics on financial management can be found in the [EPPO's Report on the budgetary and financial management 2024](#).

## Annex III: Organisational chart



## Annex IV: Additional information on Human Resources management

### Establishment Plan

Function group and grade	Authorised in budget 2024	Actually filled as of 31/12/2024	Function group and grade	Authorised in budget 2024	Actually filled as of 31/12/2024
	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	9
AD 13	25	25	AST 4	33	33
AD 12	3	1	AST 3	17	19
AD 11	2	1	AST 2	0	0
AD 10	9	10	AST 1	0	0
AD 9	8	7	AST TOTAL	68	63
AD 8	20	14	AST/SC 6	0	0
AD 7	44	43	AST/SC 5	0	0
AD 6	37	37	AST/SC 4	0	0
AD 5	10	15	AST/SC 3	1	1
AD TOTAL	160	155	AST/SC 2	3	3
AST 11	0	0	AST/SC 1	0	0
AST 10	0	0	AST/SC TOTAL	4	4
AST 9	1	0	TOTAL	232	222
AST 8	1	0	GRAND TOTAL	232	222

### External personnel

#### Contract Agents

Contract agents	Authorised budget 2024	Headcount as of 31/12/2024
Function Group IV	14	6
Function Group III	14	22
Function Group II	0	0
Function Group I	0	0
TOTAL	28	28

#### Seconded National Experts

Seconded National Experts	Authorised budget 2024	Headcount as of 31/12/2024
TOTAL	29	25



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>			
Internal Audit Capability	TA	AD8	Administrative Support, Operational
Senior Internal Control Officer	TA	AD6	Administrative Support & Coordination
Senior Planning, Monitoring and Quality Officer	TA	AD6	Administrative Support & Coordination
European Delegated Prosecutors			Operational

Seconded National Experts

Operational

Table 2: Information on benchmarking exercises where applicable, in 2024

Job Type (sub) category		Total FTE <sup>64</sup>	(of which) EDPs	%
<b>A - Administrative Support and Coordination</b>		<b>69</b>		<b>10.3%</b>
	A1 - Administrative Support (6)	39		3.9%
	A2 - Coordination	30		6.1%
<b>B - Operational</b>		<b>365</b>	<b>166</b>	<b>85%</b>
	B1 - Top Level Operational Coordination	196		43.3%
	B2 - Programme Management & Implementation	96		24.7%
	B3 - Evaluation & Impact Assessment	0		0.0%
	B4 - General operational (6) (7)	73		18.6%
<b>C - Neutral</b>		<b>21</b>		<b>4.7%</b>
	C1 - Finance/Control	21		4.9%
	C2 - Linguistics	0		0.0%
<b>TOTAL</b>		<b>455</b>	<b>166</b>	<b>100%</b>

Information on the list of Human Resources' Implementing Rules adopted in 2024

The EPPO adopted the following implementing rules in 2024:

- Adopted by effect of the expiring of the 9-months deadline following their notifications without any action taken:
  - Commission Decision C(2024) 1038 of 21 February 2024 amending Decision C(2011)1278 final on the GIPs for Articles 11 and 12 of Annex VIII SR on the transfer of pension rights.
- Adopted by the Administrative Director:
  - Decision of the Administrative Director of the EPPO on the Deployment of Interim Staff at the EPPO.
  - Decision of the Administrative Director of the EPPO on the EPPO Policy on Study Visits.

<sup>64</sup> Full Time Equivalent

- Adopted by the European Chief Prosecutor:
  - Decision No 037/2024 of the European Chief Prosecutor on the rules governing the Central Office traineeship programme at 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>	179	166	61.94%	48.1
<b>Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency</b>	26	-	9.00%	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	-	1.73%	0.9
<b>Protect EPPO personnel, physical and digital assets from security threats</b>	25		8.65%	6.2
<b>Administer the EPPO to deliver on EU public administration standards</b>	54		18.68%	7.0
<b>TOTAL</b>	<b>289</b>	<b>166</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)	02/06/2020	31/12/2024
SLA European Commission Paymaster Office (PMO) (Services rendered by the paymaster office)	26/07/2024	Automatic renewal
SLA European Personnel Selection Office (EPSO) and European School of Administration (EUSA) (Services rendered by EPSO and EUSA)	01/04/2019	Automatic renewal
SLA EU Agencies Network (EUAN) and European Food Safety Authority (EFSA) (Shared Support Office)	20/10/2020	Indefinite duration
SLA European Observation Network for Territorial Development and Cohesion (ESPON) (Services rendered by the EPPO to ESPON)	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
Contribution Agreement with the European Commission concerning the financing of the European Schools	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
MoU with the Luxemburgish Government IT Centre (hosting of the EPPO's data centre)	11/03/2020	Indefinite duration
MoU with the Translation Centre for the Bodies of the European Union	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

## **Annex VII: 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. In addition, in 2024 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 a series of 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 monitor and reduce its energy and water consumption, 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: Final annual accounts**

Enclosed.