

DECISION OF THE COLLEGE OF THE
EUROPEAN PUBLIC PROSECUTOR'S OFFICE
OF 20 MAY 2026

ON THE ADOPTION OF THE EUROPEAN PUBLIC
PROSECUTOR'S OFFICE ('THE EPPO') ANTI-FRAUD STRATEGY
2026-2028

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

Having regard to Council Regulation (EU) 1939/2017 of 12 October 2017, implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')¹, hereinafter referred to as the "EPPO Regulation", and in particular Articles 19(4)(g) and 114(b),

Having regard to Decision 002/2021 of the College of the EPPO on the Financial Rules applicable to the European Public Prosecutor's Office, as amended by Decision 023/2023 of the College of the EPPO of 19 April 2023 (hereinafter referred to as the "EPPO's Financial Rules"), and in particular Articles 32(1) (h) and 48 (1) (a),v),

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², hereinafter referred to as the "Financial Regulation", in particular Article 74(2),

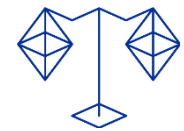
Having regard to the Communication on the Commission Anti-Fraud Strategy: enhanced action to protect the EU budget, adopted on 29 April 2019 by the European Commission,³

Having regard to the Decision 076/2021 of the College of the EPPO of 30 June 2021 on accession of the EPPO to the Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council and the Commission concerning investigations by the European Anti-Fraud Office (OLAF),

¹ OJ L 283,31.10.2017, p.1-71.

² PE/99/2023/REV/1, OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ COM(2019) 196 final.



Whereas:

Pursuant to Article 19(4), (g) of the EPPO Regulation, the Administrative Director shall be responsible for preparing an internal anti-fraud strategy for the EPPO and presenting it to the College for approval.

Pursuant to Article 32(1), (h) of the EPPO's Financial Rules, the Single Programming document endorsed by the College shall contain an anti-fraud strategy.

Pursuant to Article 114(b) of the EPPO Regulation, the College, on the proposal of the European Chief Prosecutor, shall adopt an anti-fraud strategy, which is proportionate to the fraud risks having regard to the cost-benefit of the measures to be implemented.

Has adopted this decision:

Article 1

Adoption of the EPPO's Anti-Fraud Strategy

The EPPO's Anti-Fraud Strategy 2026–2028, as set out in the Annex to this decision, is hereby adopted.

Article 2

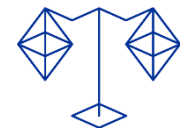
Entry into force

This decision shall enter into force on the date of its adoption by the College.

Done at Luxembourg, on 20 May 2026.

On behalf of the College,

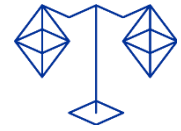
Laura Codruța KÖVESI
European Chief Prosecutor



ANNEX: EPPO's Anti-Fraud Strategy 2026-2028 & Action Plan

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1. Background

The EPPO adopted its first Anti-Fraud Strategy for the period 2021–2022 on 7 April 2021⁴, followed by the Anti-Fraud Strategy for the period 2023–2025⁵. The present Anti-Fraud Strategy 2026–2028 builds on the experience gained from these previous strategy cycles and takes into account the results of their implementation and evaluation.

The overall objective of the EPPO's Anti-Fraud Strategy is to strengthen the prevention, detection and investigation of internal fraud and irregularities, while ensuring adequate deterrence, corrective action and reparation. The strategy is integrated into the broader legal and governance framework governing the EPPO's activities and contributes to ensuring that the internal control systems in place adequately address fraud risks.

The Anti-Fraud Strategy is an integral component of the EPPO's internal control framework and supports the assurance provided by the Authorising Officer.

2. Definitions and Guiding principles of EPPO's Anti-Fraud Strategy

2.1 Fraud definition

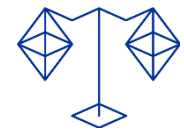
Fraud is any intentional act or omission, including a deliberate act of deception, committed for the purpose of obtaining an undue advantage for oneself or for a third party, or of causing a loss to another party, including the financial interests of the European Union. The concept of fraud under this strategy encompasses both internal and external misconduct and may concern financial and non-financial behaviour. In addition to financial impact, fraud risks include actions or omissions that may adversely affect the reputation, integrity and credibility of the EPPO. When carrying out fraud risk assessments, potential reputational and operational impacts are therefore considered alongside financial risks, recognising that reputational damage may exceed the direct financial impact.

2.2. Other relevant definitions

A glossary of key terms relevant to this strategy is provided under Appendix 1 to support clarity and consistent interpretation.

⁴ Decision 020/2021 of the College of the EPPO of 7 April 2021 on the adoption of the European Public Prosecutor's office ('EPPO') Anti-fraud strategy 2021-22

⁵ Decision 013/2023 of the College of the EPPO of 1 March 2023 on the adoption of the European Public Prosecutor's office ('EPPO') Anti-fraud strategy 2023-25.



2.3. Guiding Principles

The main principles of the EPPO's Anti-Fraud Strategy are based on internationally accepted ethical standards, professional integrity of the EPPO staff, zero tolerance against fraud, proportionality towards the fraud risks, cost-benefit analysis of the fraud measures to be implemented, cost-effectiveness of controls, enhanced transparency, fraud deterrence / prevention / reparation effective internal and external communication on fraud and good cooperation between internal and external stakeholders and partners.

3. Fraud risk assessment

Based on EPPO's risk assessment the main sources of fraud that could occur are the following⁶:

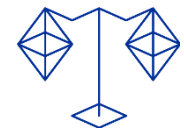
3.1 Internal Fraud:

- Asset misappropriation and embezzlement;
- Favouritism with regard to HR matters (i.e. recruitment/promotions) or procurement procedures;
- Fraud stemming from data theft, the mishandling of confidential information and breach of EPPO's IT systems (i.e. misuse of access rights);
- Intentional misrepresentation or concealment of information in a declaration of interests or of conflict of interests to influence decisions or obtain an undue advantage;
- False cost declarations (e.g. mission expenses) or
- Intentional misrepresentation or concealment of information to obtain undue allowances.

3.2 External Fraud

- Breach of the EPPO's IT systems (i.e. cyber-attacks on the CMS);
- Espionage;
- Attempts by external parties to influence staff, namely those leading and supporting investigations;
- Intentional breach of public procurement rules or provisions of procurement contracts;
- Provide false or misleading information, namely non-declaration of bankruptcy by companies while under contract with the EPPO or
- Double claiming of costs or overcharged invoices by contractors.

⁶ This is not an exhaustive list. Additional sources of fraud could be added.



Therefore, robust control systems should be put in place so that any potential source of risk will be undermined and minimised to the largest extent possible. Any risk materialising in irregularity or fraud could have an important reputational damage on the EPPO.

3.3 Main IT Systems where fraud could materialize:

	Tools/ procedures/ network	Organisational Component Namely Concerned
1.	SUMMA (successor to ABAC – Assets and Workflow modules)	Budget & Procurement Sector / IT, Security & Corporate Services Unit
2.	Sysper	HR Unit
3.	Case Management System	Permanent Chambers and their members, European Delegated Prosecutors, Operations Unit and College Secretariat Unit
4.	MiPS and JSIS	All EPPO
5.	SAP	Accounting Officer

3.4 Refined fraud risk focus for 2026–2028

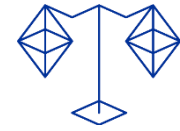
Based on the results of the fraud risk assessment, particular attention should be given to fraud risks related to:

- Human resources and staff management, including inappropriate determination of rights and obligations and conflicts of interest;
- Public procurement and contract execution, including conflicts of interest, restriction of competition, unauthorised disclosure of non-public information, and contract modifications or substitutions; and
- Financial management and payments, including payments not corresponding to effective goods or services.

These risks may generate financial, legal and reputational impacts and require reinforced preventive, detective and corrective measures.

4. Roles and Responsibilities

The EPPO relies on a combination of governance, managerial, operational and control functions to prevent, detect and respond to fraud. Responsibilities related to the Anti-Fraud Strategy are allocated in accordance with the principles of sound financial management, segregation of duties and accountability (see Appendix 2).

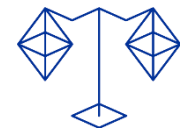


Furthermore, the EPPO, as the body responsible for investigating, prosecuting, and bringing to judgment the perpetrators of offences against the Union's financial interests, also plays a fundamental role in fraud correction.

5. Fraud response

1. At EPPO, any suspicion of fraud or corruption, should be reported according to the following procedure:
 - **EPPO postholders, NEDPAs and Long-term Service Providers should report in writing** any suspicion of fraud or corruption to their immediate superior (the EPPO line manager) or the Administrative Director, who should share such a report with the European Chief Prosecutor without delay, or directly to the European Chief Prosecutor. The European Prosecutors and European Delegated Prosecutors shall report directly to the European Chief Prosecutor.
 - As soon as possible and no later than 40 days after the receipt of the written report, the European Chief Prosecutor should, based on the available information and in accordance with the nature of the case, take a decision on the appropriate follow-up, and where applicable, any provisional measures in accordance with the legal framework.
2. The reporting mechanism described above also applies to any suspicion of irregularities. Nevertheless, the EPPO postholders, NEDPAs and Long-term Service Providers may also report suspicions of irregularities directly to the European Anti-Fraud Office (OLAF), without prejudice to EPPO's competence.
3. An EPPO whistleblowing procedure⁷ has been established to protect reporting persons against retaliation and ensure appropriate follow-up of reports, in line with the applicable legal framework.
4. Reported suspicions of fraud, corruption or irregularities, as per articles 1 and 2 above, are entered into a confidential register, monitored by the EPPO Internal Control Officer.
5. The EPPO will act in line with its mandate, initiate the necessary investigations and in accordance with the applicable legal framework, which includes the possibility to apply financial and/or administrative penalties as well as exclusion from Union financing, in accordance with Article 88 of the EPPO Financial Rules and Section 2 of Chapter 2 of Title V of the Financial Regulation (Early-detection and exclusion system).

⁷ Decision No 025/2025 of the European Chief Prosecutor on the EPPO whistleblowing procedure: https://www.eppo.europa.eu/sites/default/files/202509/2025.025_Decision_of_the_ECP_on_the_EPPO_Whistleblowing_Procedure_Redacted.pdf



6. Review

This Anti-Fraud Strategy shall be monitored on an annual basis. When justified, its results should be reflected in the Consolidated Annual Activity Report and in the Single Programming Document. It shall be reviewed at the end of 2028, and the lessons learned will be taken into account when preparing the next Anti-Fraud Strategy.

7. Strategic Objectives & Action Plan (2026-2028)

The strategic objectives of the Anti-Fraud Strategy 2026–2028 encompass all stages of the anti-fraud cycle—prevention, detection, investigation, recovery and sanction—while ensuring proportionality and cost-effectiveness.

Strategic objective 1:

Strengthen integrity, ethics and conflict-of-interest management across EPPO activities

Action Plan:

1.1 Reinforce the level of awareness by organising further training, which should also include the analysis of concrete examples (scenario-based assessment)⁸ and encourage further participation of staff at all levels in anti-fraud, ethics and integrity-related activities.

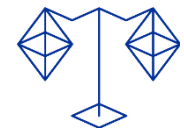
1.2 Organise further targeted training and awareness activities on conflicts of interest, including interim arrangements and the forthcoming comprehensive Conflict of Interest Policy.

1.3 Finalize and implement a comprehensive Conflict of Interest Policy covering all staff categories and relevant functions, building on the existing systems and procedures.

Key Performance Indicators:

- At least ten (10) internal awareness-raising initiatives per year on ethics, integrity, conflicts of interest and anti-fraud-related topics.
- 100% of statutory staff, Seconded National Experts, temporary workers and other relevant collaborators complete mandatory ethics, integrity, conflict of interest and anti-fraud trainings within three (3) months of onboarding.
- Finalise the draft of the comprehensive Conflict of Interest Policy and improve the operationalisation of the revolving doors policy by Q2 2026.

⁸ Based on analysis from previous period and on the categorization mentioned under sections 3.1. and 3.2.



- Annual reporting on conflicts of interest declarations and follow-up actions as part of internal control reporting.

Strategic objective 2:

Strengthen fraud prevention and fraud detection by putting in place control mechanisms in high-risk administrative and financial processes

Action Plan:

- 2.1 Identify and periodically review administrative and financial processes exposed to heightened fraud risks, based on the results of the annual fraud risk assessment.
- 2.2 Ensure that key preventive and detective controls addressing identified fraud risks are defined, documented and implemented for high-risk processes.
- 2.3 Maintain the ex-post controls on areas exposed to high-risk transactions (in particular payments and procurement), based on the results of the annual fraud risk assessment.
- 2.4 Ensure that weaknesses identified through monitoring, ex-post controls, audits or risk assessments are addressed through timely corrective actions.

Key Performance Indicators:

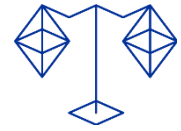
- High-risk administrative and financial processes identified and reviewed at least annually as part of the fraud risk assessment.
- Key fraud-related controls documented and in place for all identified high-risk processes.
- Ex-post controls executed on areas exposed to high-risk transactions (in particular payments and procurement), based on the annual fraud risk assessment.

Strategic objective 3:

Ensure effective fraud correction and deterrence, by strengthening the reporting and follow-up of fraud and irregularities cases

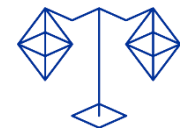
Action Plan:

- 3.1 Maintain and promote further awareness of the reporting procedure for suspected fraud and irregularities.
- 3.2 Ensure that suspected fraud and irregularities are promptly reported for investigation, in accordance with the applicable legal and procedural framework.
- 3.3 Carry out annual fraud risk assessments as part of the annual risk assessment process, taking into account lessons learned, emerging risks and results of monitoring activities.
- 3.4 Ensure that appropriate corrective, disciplinary, recovery or exclusion measures are applied where fraud or irregularities are confirmed.



Key Performance Indicators:

- Internal reporting mechanisms (including whistleblowing) remain operational and are communicated regularly to staff and relevant stakeholders.
- Suspected fraud cases are reported for investigation, in accordance with applicable procedures.
- Annual fraud risk assessment completed and reported to the Administrative Director.
- Applicable preventive, corrective, disciplinary or recovery measures implemented and documented in due time for confirmed cases of fraud or irregularities.
- Corrective actions defined, implemented in due time and tracked for identified control weaknesses.



Appendix 1: Glossary of Key Terms

➤ **Fraud affecting the Union's financial interests**

Any intentional act or omission relating to the use or presentation of false, incorrect or incomplete statements or documents, non-disclosure of information, or misapplication of funds, resulting in damage to the Union budget.

(Article 3 of Directive (EU) 2017/1371)

➤ **Corruption**

The requesting, receiving, giving or offering of an undue advantage to a public official to act or refrain from acting in the exercise of their duties in a way which damages or is likely to damage the Union's financial interests.

(Article 4 of Directive (EU) 2017/1371)

➤ **Misappropriation**

The use or disbursement of funds or assets by a public official who is entrusted with their management, contrary to the purpose for which they were intended, in a way which damages the Union's financial interests.

(Article 4 of Directive (EU) 2017/1371)

➤ **Embezzlement**

The unlawful appropriation or use of funds or assets entrusted to a person for their own benefit or for the benefit of a third party.

(Concept aligned with misappropriation under Article 4 of Directive (EU) 2017/1371 and general principles of national criminal law)

➤ **Espionage**

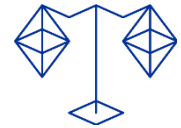
The unauthorized acquisition, disclosure or use of confidential or sensitive information, including through covert or deceptive means, in a manner that may harm the interests, security or operations of the organisation or the Union.

(General concept recognised in national criminal laws; not specifically defined in EU financial legislation)

➤ **Conflict of interest**

A situation where the impartial and objective exercise of official duties is compromised for reasons involving family, emotional life, political or national affinity, economic interest or any other direct or indirect personal interest. This includes any circumstance which may objectively be perceived as a conflict of interest, requiring the person concerned to cease all activity in the matter and notify the relevant authority.

(Article 61 of Regulation (EU, Euratom) 2024/2509 – Financial Regulation; Article 11a of the Staff Regulations)



➤ **Undue advantage**

Any advantage of any kind, whether financial or non-financial, promised, offered, or granted, directly or through an intermediary, without legal justification.

(Derived from Articles 3 and 4 of Directive (EU) 2017/1371)

➤ **Irregularity**

Any infringement of a provision of Union law resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the Union.

(Article 2(1) of Regulation (EU, Euratom) 2988/95)

➤ **Whistleblowing / Reporting of irregularities**

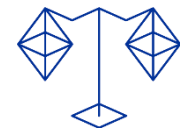
The reporting, by a member of staff acting in good faith, of facts discovered in the course of or in connection with their duties which point to the existence of serious irregularities, including fraud or corruption.

(Article 22a of the Staff Regulations; EPPO Decision 077/2021 on whistleblowing guidelines).

➤ **Internal control**

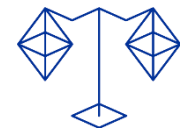
A process designed to provide reasonable assurance regarding the achievement of objectives relating to the effectiveness and efficiency of operations, reliability of reporting, and compliance with applicable law, including the prevention and detection of fraud and irregularities.

(Article 36 of Regulation (EU, Euratom) 2024/2509 – Financial Regulation)



Appendix 2: Anti-fraud Strategy Responsibilities

Roles	Responsibilities (tasks related to the Anti-Fraud Strategy)
European Chief Prosecutor	<ul style="list-style-type: none"> Sets the tone at the top of the EPPO by promoting a culture of integrity, professionalism and zero tolerance towards fraud. Proposes the EPPO Anti-Fraud Strategy for approval to the College and ensures that it is regularly reviewed and updated
Members of the College	<ul style="list-style-type: none"> Adopt the Anti-Fraud Strategy. Promote an anti-fraud culture and high ethical standards among staff.
Administrative Director	<ul style="list-style-type: none"> Prepares the Anti-Fraud Strategy and presents it to the College for approval . Monitors the timely implementation of the annexed action plan. Coordinates the reporting and handling of detected or reported irregularities across units and sectors. Ensures that managers implement fraud prevention, detection and response measures and that adequate resources are made available. Ensures that administrative or disciplinary corrective measures are duly implemented. Bears overall responsibility for the implementation of the Anti-Fraud Strategy.
Heads of Unit / Sector	<ul style="list-style-type: none"> Promote an anti-fraud culture within their areas of responsibility. Raise staff awareness and ensure that suspected cases of fraud or irregularities are promptly reported. Protect the confidentiality of reported cases and ensure appropriate follow-up. Cooperate with all functions involved in the implementation of the Anti-Fraud Strategy. Ensure that experts, partners, suppliers, contractors and consultants are aware of the Anti-Fraud Strategy and its principles. Advise on measures to protect the EPPO's interests and reputation.
Operational and Financial Actors <i>(Operational/Financial Initiating Agents, Verifying Agents, Authorizing Officers by delegation and sub-delegation)</i>	<ul style="list-style-type: none"> Provide assurance that expenditure is legal, regular and in line with the principle of sound financial management. Report any suspected fraud or irregularities encountered in the performance of their duties. Declare and report conflicts of interest in accordance with the EPPO Financial Rules.
Internal Audit Capability	<ul style="list-style-type: none"> Assists the European Chief Prosecutor and the Administrative Director in assessing the adequacy of internal controls and the control environment. Designs and implements a risk-based internal audit plan, including audits related to ethics and fraud. Assesses whether the EPPO has effectively implemented an ethics framework in line with applicable standards. Reports suspected fraud or irregularities identified during audit engagements.
Legal Service Sector	<ul style="list-style-type: none"> Integrates anti-fraud considerations into legal advice provided to the EPPO. Provides all the necessary assistance in the implementation of the Anti-Fraud Strategy.



Roles	Responsibilities (tasks related to the Anti-Fraud Strategy)
Human Resources Unit	<ul style="list-style-type: none"> ▪ Ensures compliance with the Staff Regulations and the Conditions of Employment of Other Servants⁹, as well as the related general implementing provisions. ▪ Ensures that staff and temporary workers are informed of the Anti-Fraud Strategy and its principles. ▪ Provides all the necessary assistance in the implementation of the Anti-Fraud Strategy.
Security and Facilities Departments	<ul style="list-style-type: none"> ▪ Provides all the necessary assistance in the implementation of the Anti-Fraud Strategy.
IT, Security and Corporate Services Unit / Local Information Security Officer	<ul style="list-style-type: none"> ▪ Designs, deploys and monitors EPPO IT security measures. ▪ Assesses IT-related fraud risks and reports them through the risk assessment process. ▪ Provides all the necessary assistance in the implementation of the Anti-Fraud Strategy.
Accounting Officer	<ul style="list-style-type: none"> ▪ Reports suspected fraud or irregularities identified during accounting activities.
Internal Control Officer	<ul style="list-style-type: none"> ▪ Monitors compliance with the Anti-Fraud Strategy action plan and reports to the Administrative Director. ▪ Provides training on internal control, risk management, ethics and fraud prevention. ▪ Contributes to the development and maintenance of anti-fraud processes, including whistleblowing and conflict-of-interest procedures. ▪ Prepares fraud indicators and red-flag lists. ▪ Assesses the effectiveness of internal controls in addressing fraud risks.
Data Protection Officer	<ul style="list-style-type: none"> ▪ Raises awareness of potential fraud risks related to the processing of personal data.
Experts, Partners, Suppliers, Contractors, Consultants and Temporary Workers	<ul style="list-style-type: none"> ▪ Comply with the Anti-Fraud Strategy and its principles.

⁹ Regulation No 31 (EEC), 11 (EAEC), laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community (OJ P 045 14.6.1962, p. 1385), and any subsequent amendment thereto.