

EPPO/LCK/2024/099

5 March 2024

## Nationalrat

Österreich

*By e-mail only*

## EPPO Annual Report 2023

Sehr geehrter Herr Präsident,

gemäß Artikel 7 der Verordnung (EU) 2017/1939 des Rates vom 12. Oktober 2017 zur Durchführung einer Verstärkten Zusammenarbeit zur Errichtung der Europäischen Staatsanwaltschaft (EUSTa) darf ich Ihnen die englische Fassung des Jahresberichts der EUSTa für das Jahr 2023 übermitteln.

Sie finden diesen Bericht auf unserer Website:

[EPPO Annual Report 2023.pdf \(europa.eu\)](https://europa.eu/epo/annual-report-2023.pdf)

Die Übersetzungen in alle Amtssprachen der EU-Organe werden in den kommenden Monaten übermittelt, sobald sie vorliegen.

Mit freundlichen Grüßen

Laura Codruța Kövesi

Europäische Generalstaatsanwältin

EPPO/LCK/2024/098

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**Bundesrat**

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Mit freundlichen Grüßen

Laura Codruța Kövesi

Europäische Generalstaatsanwältin



# ANNUAL REPORT



**EPP**

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# Foreword

In 2021, we started to work, and proved that a **transnational prosecutor's office** is a viable concept.

In 2022, we showed that the **scale of fraud** affecting the financial interests of the EU, in particular on the revenue side of the budget, has been underestimated for too long.

In 2023, the level of awareness about the EPPO among European citizens increased, as indicated by the **2 494 crime reports** from **private parties** (**29%** more than in 2022). The detection of **EU fraud** by the responsible **national authorities** has also continued to improve, with **1 562 crime reports** (**24%** more than in 2022). In total, we received and processed **4 187 crime reports** (**26%** more than in 2022). It is also true that this enhanced level of detection applied to an increasing volume of the EU's financial interests as, notably, the first investments under NextGenerationEU funding began to be implemented.

By the year's end, we had opened **1 371 investigations** (**58%** more than in 2022), reaching a total of **1 927 active investigations**, with an overall **estimated damage of €19.2 billion** (**59%** of which was linked to **VAT fraud**). Over **200 investigations** related to funding under **NextGenerationEU**, with an estimated damage of over **€1.8 billion**. **Freezing orders of €1.5 billion** were granted at the EPPO's request.

The proportion of this amount that the responsible national and EU authorities will eventually recover will depend on how **efficient** we will be, in the course of our investigations, in actually freezing the corresponding criminal assets, and then on how **successful** we will be when prosecuting the responsible fraudsters in the national courts. An insufficiently staffed and equipped EPPO cannot be seriously expected to make a major improvement in this regard, let alone make the impending enlargement of the EPPO zone a success.

A good first indicator of the financial impact of our work is the amount of damage in EPPO cases brought in front of the national judges, once the EPPO decides to prosecute. With a combined total of **195 indictments and simplified prosecution procedures** in 2023, the EPPO aims to enable the responsible authorities to recover up to **€608 million**, based on the corresponding judicial proceedings. We will provide more data in this respect in the coming years.

However, our performance is not only a matter of elementary economic interest. It is also a matter of **internal security**.

We must warn the citizens and all the responsible authorities that the scale of fraud affecting the financial interests of the EU, in particular on the revenue side of the budget, can only be explained by the heavy involvement of **serious organised crime groups**.

In one of our investigations, a cooperative witness stated that several criminal groups, 'at least since 2017', came to assess VAT fraud and fraud related to EU funds as a 'clean area'. He contrasted it with drug trafficking, with its very high prison sentences in the event of conviction. The members of these criminal groups **think that VAT fraud is an easy target**, 'because you risk nothing, you just need to find an accountant, a good lawyer and someone who knows how to talk, and you can make big money'.

Criminal organisations act, to a certain extent, like businesses: they seek to maximise profits, minimise costs, avoid risks and embrace new opportunities. It is true that offences that fall within the competence of the EPPO are high-profit and low-risk for these groups. There are no obvious victims who would report such crimes – therefore **detection can be rather low**. These criminal activities seldom move the general public, and are definitely not at the top of the priority list of all the responsible public authorities. This is why any attempt to lower the penalties and shorten the limitation periods for white-collar crime, rather than increase the punitive power of the judiciary in this area, is extremely worrying.

Keeping our house safe and in good order starts with telling the truth: we did not expect to see what we are seeing. In our investigations, we see serious organised crime groups financing **VAT fraud operations** with money obtained from their other **criminal activities**. We see the same specialised operators **laundering money** from VAT fraud and the other criminal activities of these groups. Our investigations show how easily these organisations establish their activity in any country, recruiting nationals with specific knowledge of the local market, legislation and business practices, and with the necessary local connections. We see that they move to Member States where detection and investigation capabilities are weaker. We see their

capacity to spot loopholes in specific markets; their ability to use sophisticated techniques to commit crimes and hide assets; their access to services of professional enablers and high-level brokers; and their use of financial channels outside the formal financial system.

The EPPO Regulation<sup>1</sup> is based on the assumption that the EPPO could be confronted with organised crime groups from time to time. In reality, on the ground, very quickly, we found ourselves standing against hard-nosed criminals, who do not shy away from extreme violence when it comes to protecting their interests, and who have almost **unlimited means** of corrupting our democratic institutions.

We are not dealing with two separate criminal worlds. The dangerous criminals smuggling drugs, trafficking people in one; and supposedly less dangerous white-collar criminals, 'merely' corrupting and laundering money, in the other. They go hand in hand. They grow together. As long as we do not understand **this fundamental link**, we will not be able to stop the growth and expansion of serious organised crime groups.

Just look at the numbers: does it seem like we are on the winning side? According to available estimates<sup>2</sup>, judicial authorities in the EU manage to seize **€4.1 billion** worth of criminal assets on a yearly basis. Best case scenario, this represents **less than 2%** of yearly proceeds of organised crime in the EU!

We need to redefine our strategy. We need to think about our priorities and the next course of action.

You might remember Giovanni Falcone for his famous motto, **'follow the money'**. The EPPO makes it possible to go one step further, and **'focus on the money'**. If we want to seriously affect criminals' ability to operate, let alone grow and expand their activities, we must take white-collar criminals out of the equation. Our strategy should be to cripple the financial capacity of the serious organised crime groups. **We are here to help.**

**Laura Codruța Kövesi**  
European Chief Prosecutor



# List of abbreviations

EU Member States	
Participant to the EPPO, 2023	
AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czechia
DE	Germany
EE	Estonia
EL	Greece
ES	Spain
FI	Finland
FR	France
HR	Croatia
IT	Italy
LT	Lithuania
LU	Luxembourg
LV	Latvia
MT	Malta
NL	Netherlands
PT	Portugal
RO	Romania
SI	Slovenia
SK	Slovakia
Not participant to the EPPO, 2023	
DK	Denmark
HU	Hungary
IE	Ireland
PL	Poland
SE	Sweden


Other	
CMS	Case Management System [of the EPPO]
ECR	EPPO Crime Report
EDP	European Delegated Prosecutor
EP	European Prosecutor
EPPO	European Public Prosecutor's Office
EU	European Union
FTE	Full-time equivalent
HR	Human Resources
IBOAs	Institutions, bodies, offices and agencies [of the EU]
MLA	Mutual legal assistance
MS	Member State [of the EU]
MTIC	Missing Trader Intra-Community
NEDPA	National European Delegated Prosecutors' Assistant
OLAF	European Anti-Fraud Office
PCs	Permanent Chambers [of the EPPO]
PIF	Protection of the financial interests (Protection des intérêts financiers) [of the EU]
SME(s)	Small and medium-sized enterprise(s)
VAT	Value added tax
WA	Working arrangement

Readers may also refer to the **Glossary**, for a more detailed explanation of terms.

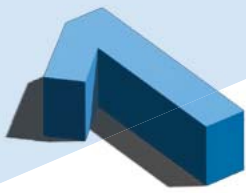
A full list of the **EU funding programmes** affected in the EPPO's active investigations in 2023 follows the Glossary.

**Note:** The sums of money expressed throughout this publication are rounded off, for legibility. The figures expressed in millions are rounded to the nearest first decimal place, while the figures expressed in billions are rounded to the nearest second decimal place.





# GENERAL ASPECTS



# General aspects

## ORGANISATION AND FUNCTIONING OF THE EPPO

**The role of the European Public Prosecutor's Office (EPPO) is to protect the financial interests of the EU by means of criminal law.** We investigate fraud involving EU funds of over €10 000, and cross-border VAT fraud involving damage above €10 million.

**We are independent of national governments, the European Commission, and other EU institutions, bodies, offices and agencies.** The EPPO, together with the Court of Justice of the EU, represents the justice pillar of the EU. We speak and act on behalf of the European public interest.

**We operate as a single office with a decentralised structure.** With its headquarters in Luxembourg, the EPPO has offices in 42 locations in the participating Member States. In practice, 22 European Prosecutors and the European Chief Prosecutor in Luxembourg oversee investigations initiated by European Delegated Prosecutors in the participating Member States.

Embedded in the national justice systems, the European Delegated Prosecutors **remain independent** of national governments and national judicial authorities. They must have at least the same powers and conditions of work as national prosecutors. They can only be given direction, with regard to their operational work, by the EPPO's headquarters, either via the College of the EPPO (in charge of defining the overall prosecutorial policy and the general framework of their work), or via one of the EPPO's 15 Permanent Chambers (in charge of taking key decisions in each of the investigations).

Active members of the judiciary or prosecution service in their respective national systems, the European Delegated Prosecutors investigate and prosecute according to national criminal laws and national procedural criminal laws. They bring their cases to judgment before national courts. We operate under 22 different criminal procedural law regimes. We do this using different equipment, technologies, working methods and languages. This has never been attempted before.



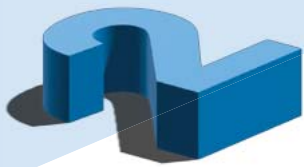
**We are a specialised prosecution office with a mandatory competence.** This means that we do not have discretion to investigate only a few significant cases. Whenever we are competent, national authorities have a legal obligation to stand down and let the EPPO do its work.

The EPPO is not an addition, a new layer to improve the coordination of national authorities. As an EU body embedded in the national justice systems, we are an integral component of the rule of law in the EU. This is why changes affecting the judiciary or prosecution service of a participating Member State directly affect the EPPO. Developments affecting the EPPO's independence or efficiency in one of the participating Member States have a direct effect on the entire EPPO zone. Failure by non-participating Member States to cooperate with the EPPO has a direct impact on the overall level of protection of the EU's financial interests. In line with recital 16 of Regulation (EU) 2020/2092 of 16 December 2020 on a general regime of conditionality for the protection of the Union budget, the EPPO is to report such developments to the European Commission.





# OPERATIONAL ACTIVITY



# Operational activity

## OVERVIEW

In all the participating Member States, our prosecutors have the same priorities and implement the same prosecutorial policy, as defined by the College of the EPPO. **We focus on complex, cross-border investigations into sophisticated economic and financial criminality – particularly where serious organised criminality is involved.**



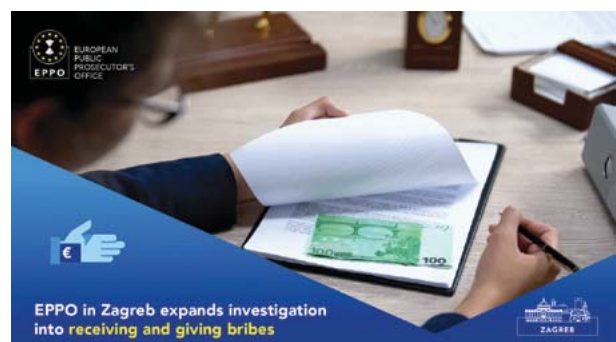
By 31 December 2023, we had **1 927 active investigations**, for estimated damage of over **€19.2 billion**. **VAT fraud** accounted for **17.5%** of them, with estimated damage of **€11.5 billion**. The proportion of investigations with a **cross-border** dimension (acts either committed on the territory of several countries, or which caused damage to several countries) remained stable (**28%**).

In 2023, we processed **4 187 crime reports**, which is 26% more than in 2022. This increase has been driven mainly by **reports from private parties** (**2 494**, which is 29% more than in 2022) as well as from **national authorities** (**1 562**, which is 24% more than in 2022). 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. However, reports from **EU institutions, bodies, offices and agencies** remained very few (**108**), which means there was **no improvement** in terms of detection and reporting from their side.



Based on all the available information, we opened **1 371 investigations** in 2023, which is 58% more than in 2022 – corresponding to damage estimated at **€12.28 billion**. This is mostly the result of the combination of improved cooperation between the EPPO and the relevant national authorities, and the EPPO's determination to target criminal organisations particularly active in non-procurement expenditure fraud and revenue fraud (VAT and non-VAT).

In 2023, with **139 indictments** filed (which is over 50% more than in 2022), the EPPO started to bring more perpetrators of EU fraud to judgment in front of national courts. Ultimately, in line with its objective to focus on damage recovery, judges granted European Delegated Prosecutors **freezing orders** worth **€1.5 billion**, which is **over four times more** than in 2022.





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OFFICE



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CENTRAL OFFICE**



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**BERLIN**



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**BUCHAREST**



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**FRANKFURT**



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**VALLETTA**



**VENICE**



**VIENNA**



**VILNIUS**



**ZAGREB**



**ZLÍN**

## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023












## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	155
	Number of first court decisions	67
	Number of appeals against first court decisions	9
	Number of ongoing cases in the appeal phase	10
	Number of final court decisions	54 <sup>8</sup>
	Number of extraordinary legal remedies against court decisions	0
	Convictions	48
	Acquittals	5

## TYPES IDENTIFIED IN ACTIVE EPPO CASES<sup>9</sup>

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	<b>1 486</b>		<b>379</b>		<b>209</b>
Non-procurement expenditure fraud	33.92%	Procurement expenditure fraud	8.65%	PIF crime-focused criminal organisation	4.77%
	<b>405</b>		<b>873</b>		<b>131</b>
Non-VAT revenue fraud	9.24%	VAT revenue fraud	19.93%	Corruption	2.99%
	<b>72</b>		<b>226</b>		<b>599</b>
Misappropriation	1.64%	Money laundering	5.16%	Inextricably linked offence	13.67%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	319	Climate and environment programmes	5
Maritime and fisheries programmes	30	Recovery and resilience programmes	233
International cooperation programmes	17	Mobility and transport, energy and digitalisation programmes	8
Regional and urban development programmes	313	Asylum, migration and integration programmes	7
Education and culture-related programmes	17	Industry, entrepreneurship and SME programmes	7
Research and innovation programmes	25	Security and defence programmes	4
Employment, social cohesion, inclusion and values programmes	101	Other programmes/doubt cases	263



# AUSTRIA

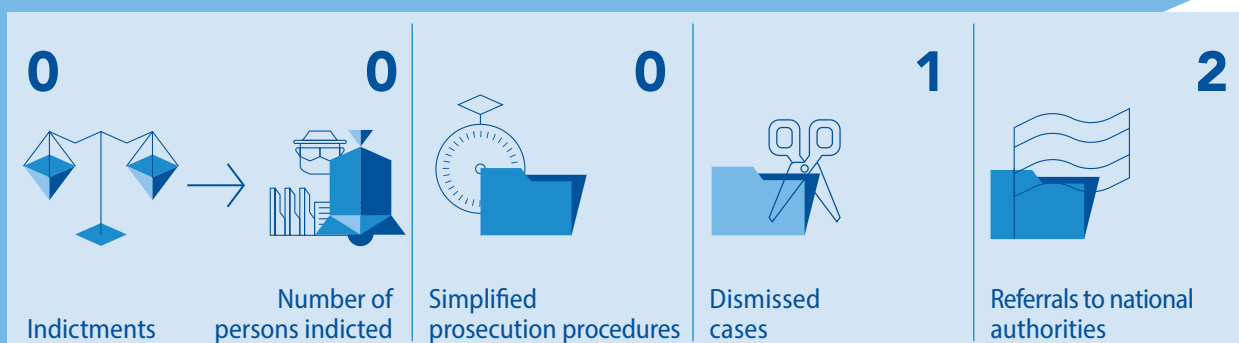
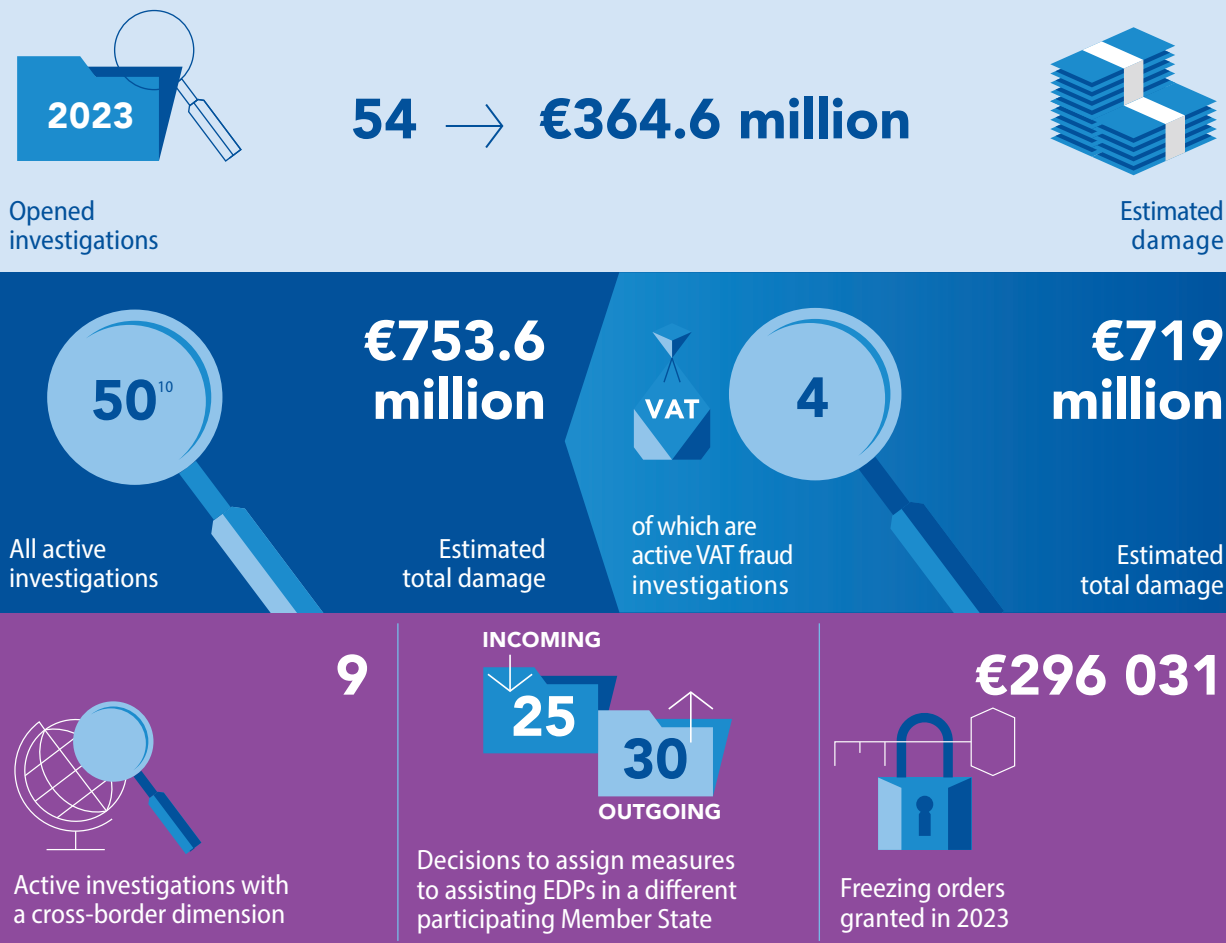


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **2**

National European Delegated Prosecutors' Assistants (FTE): **2**




## RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	<b>3</b>	From private parties	<b>4<sup>11</sup></b>
From national authorities	<b>51</b>	Ex officio	<b>2</b>
<b>TOTAL</b>			<b>60</b>












## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

 <p>43</p> <p>Non-procurement expenditure fraud</p> <p>69.35%</p>	 <p>5</p> <p>Procurement expenditure fraud</p> <p>8.06%</p>	 <p>0</p> <p>PIF crime-focused criminal organisation</p> <p>0%</p>
 <p>9</p> <p>Non-VAT revenue fraud</p> <p>14.51%</p>	 <p>4</p> <p>VAT revenue fraud</p> <p>6.45%</p>	 <p>0</p> <p>Corruption</p> <p>0%</p>
 <p>0</p> <p>Misappropriation</p> <p>0%</p>	 <p>1</p> <p>Money laundering</p> <p>1.61%</p>	 <p>0</p> <p>Inextricably linked offence</p> <p>0%</p>

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	2	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	33
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	2	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	2



# BELGIUM

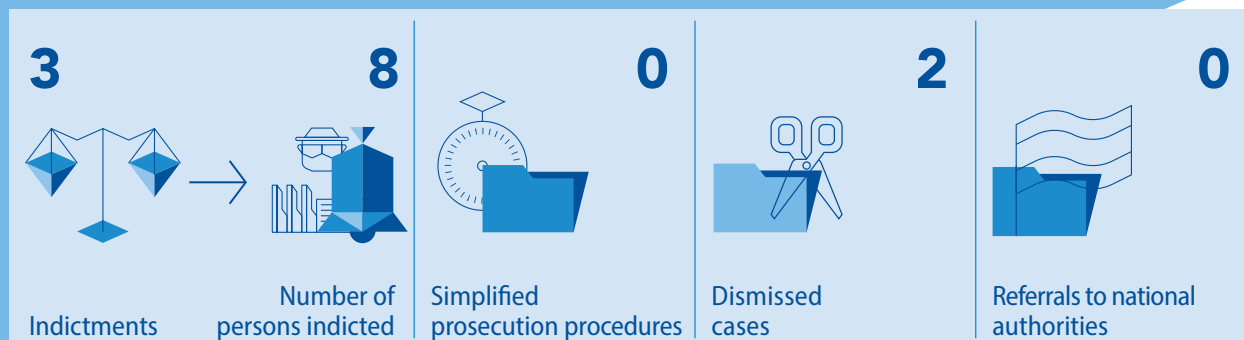
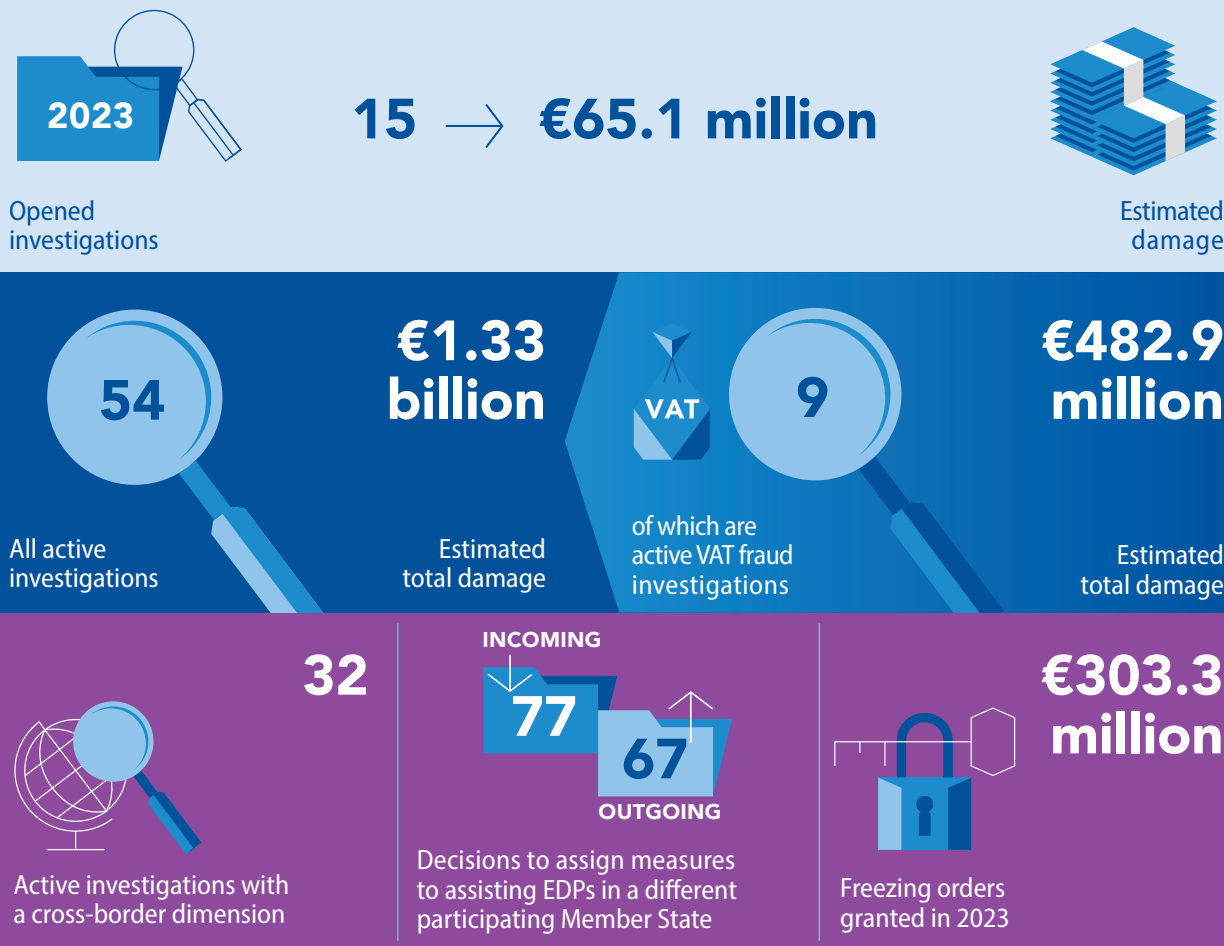


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **2**


National European Delegated Prosecutors' Assistants (FTE): **3**



## RECEIVED REPORTS/COMPLAINTS

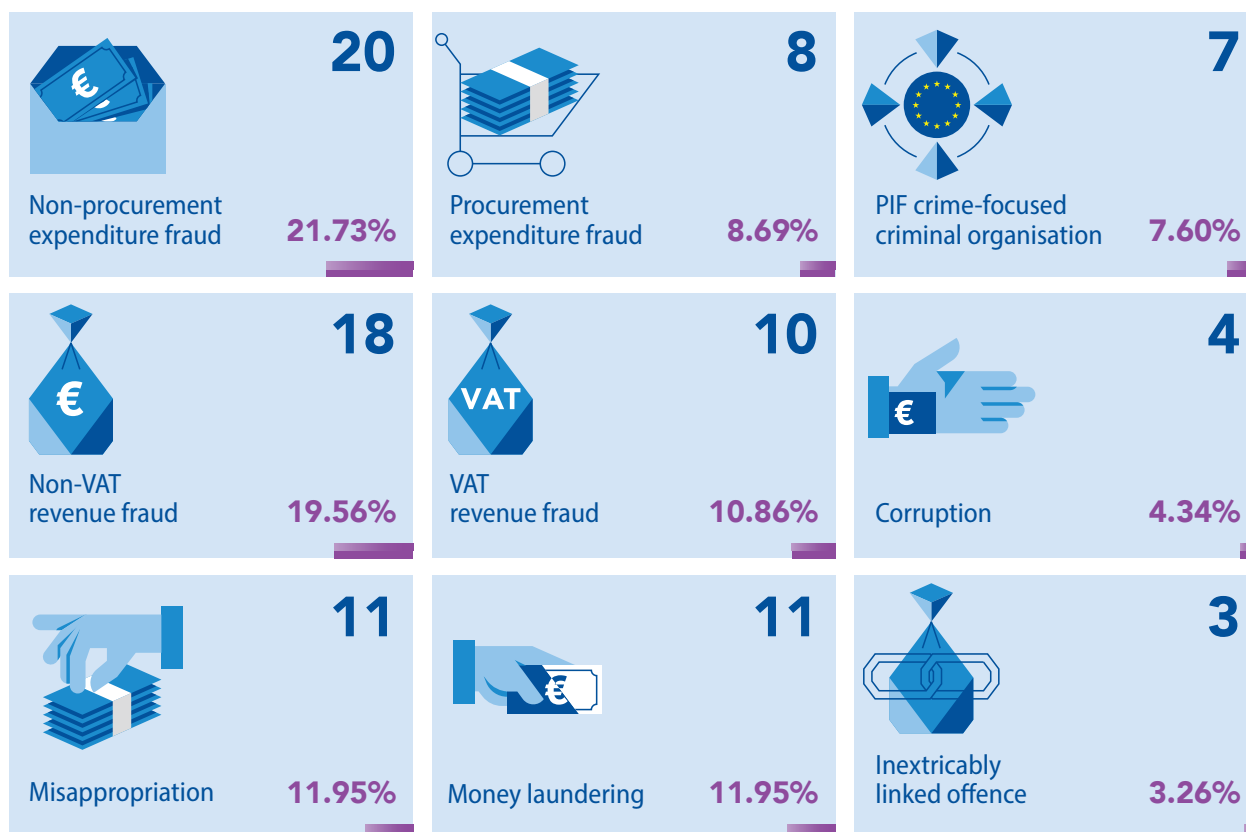
From EU institutions, bodies, offices and agencies	<b>8</b>	From private parties	<b>8</b> <sup>12</sup>
From national authorities	<b>11</b>	Ex officio	<b>2</b>
<b>TOTAL</b>			<b>29</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	1
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	1
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	0	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	3	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	1	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	2	Other programmes/doubt cases	27



# BULGARIA

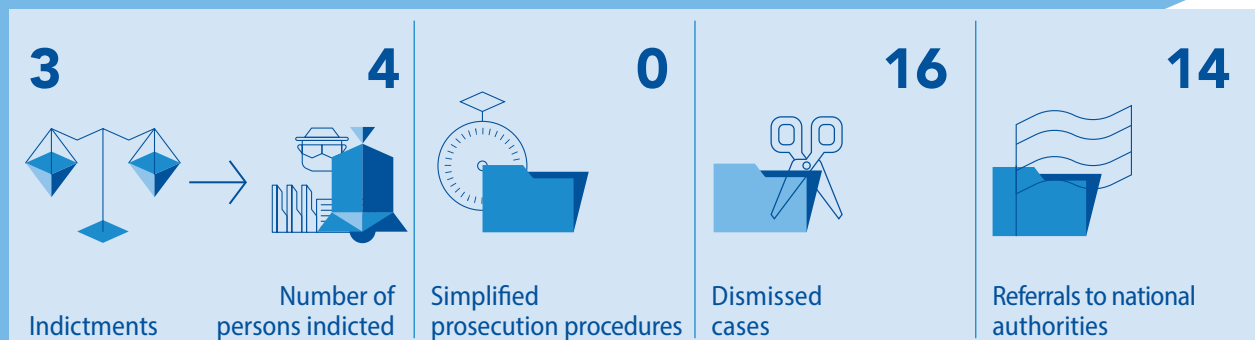
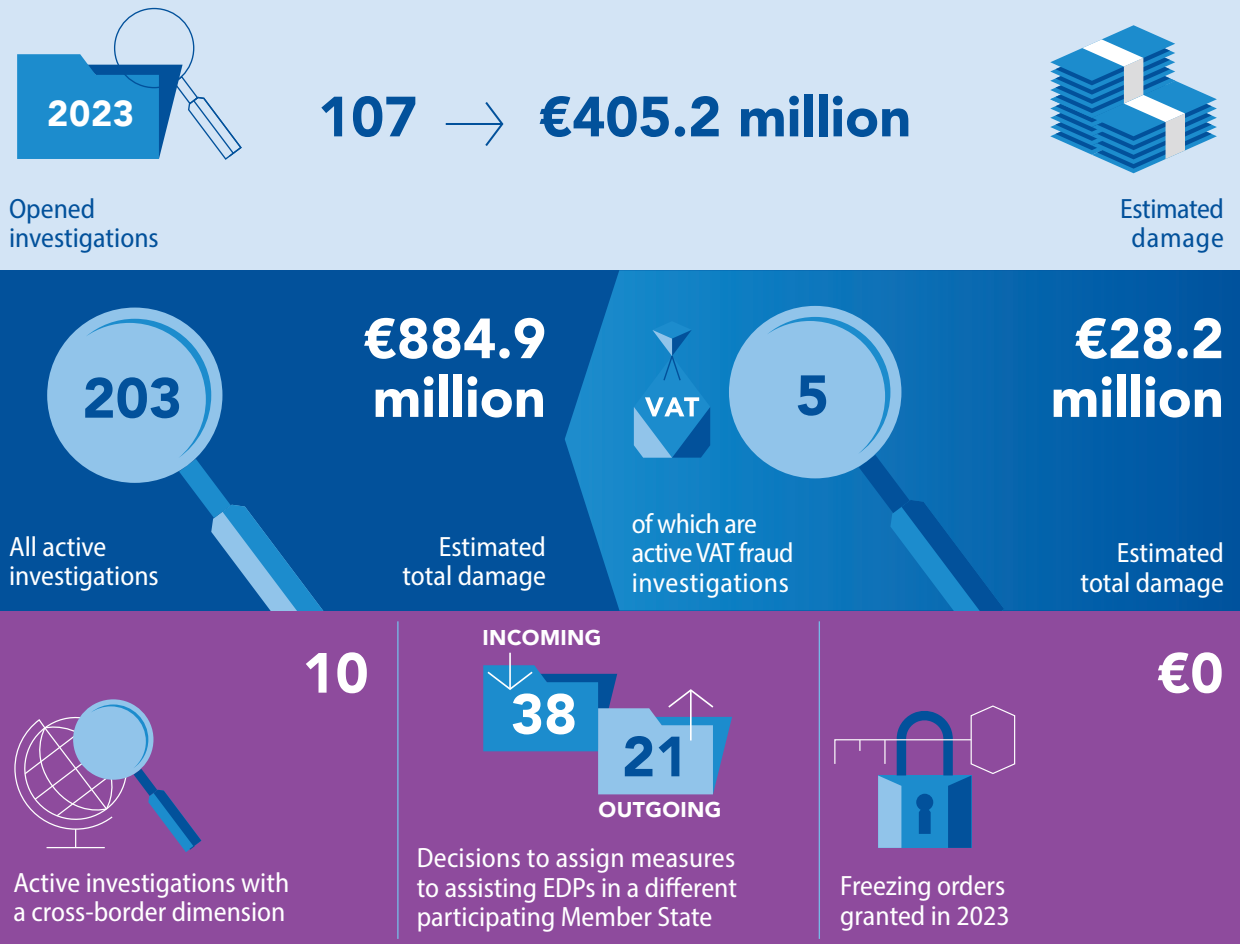


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **10**





National European Delegated Prosecutors' Assistants (FTE): **20**



## RECEIVED REPORTS/COMPLAINTS

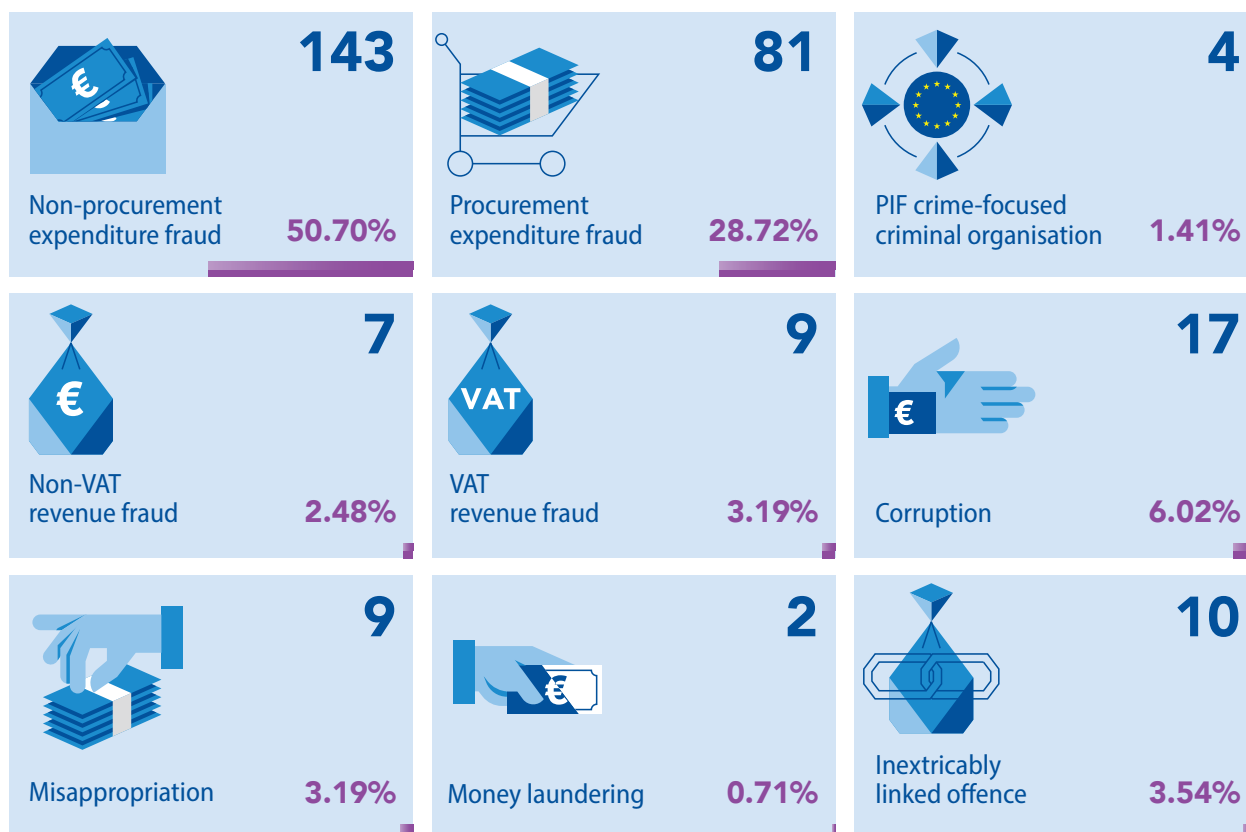
From EU institutions, bodies, offices and agencies	<b>13</b>	From private parties	<b>47<sup>13</sup></b>
From national authorities	<b>163</b>	Ex officio	<b>2</b>
TOTAL		<b>225</b>	

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	4
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	1
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	49	Climate and environment programmes	0
Maritime and fisheries programmes	6	Recovery and resilience programmes	1
International cooperation programmes	3	Mobility and transport, energy and digitalisation programmes	4
Regional and urban development programmes	58	Asylum, migration and integration programmes	2
Education and culture-related programmes	5	Industry, entrepreneurship and SME programmes	1
Research and innovation programmes	1	Security and defence programmes	2
Employment, social cohesion, inclusion and values programmes	20	Other programmes/doubt cases	44



# CROATIA

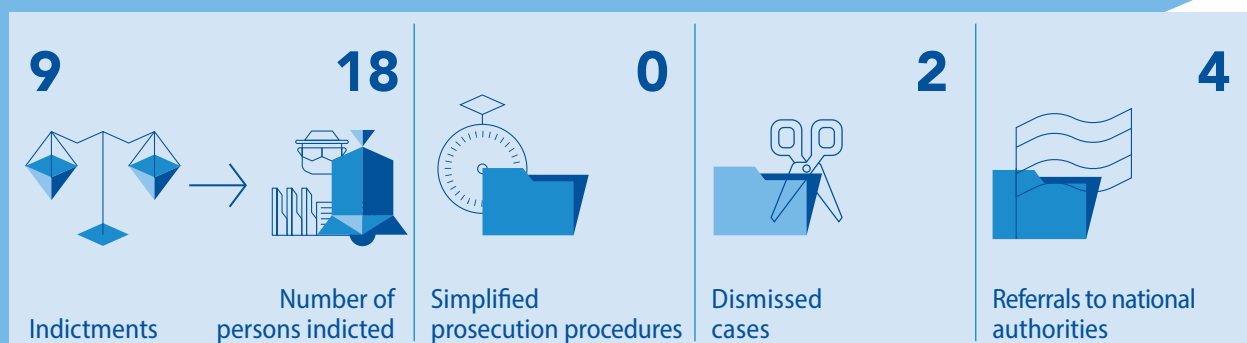
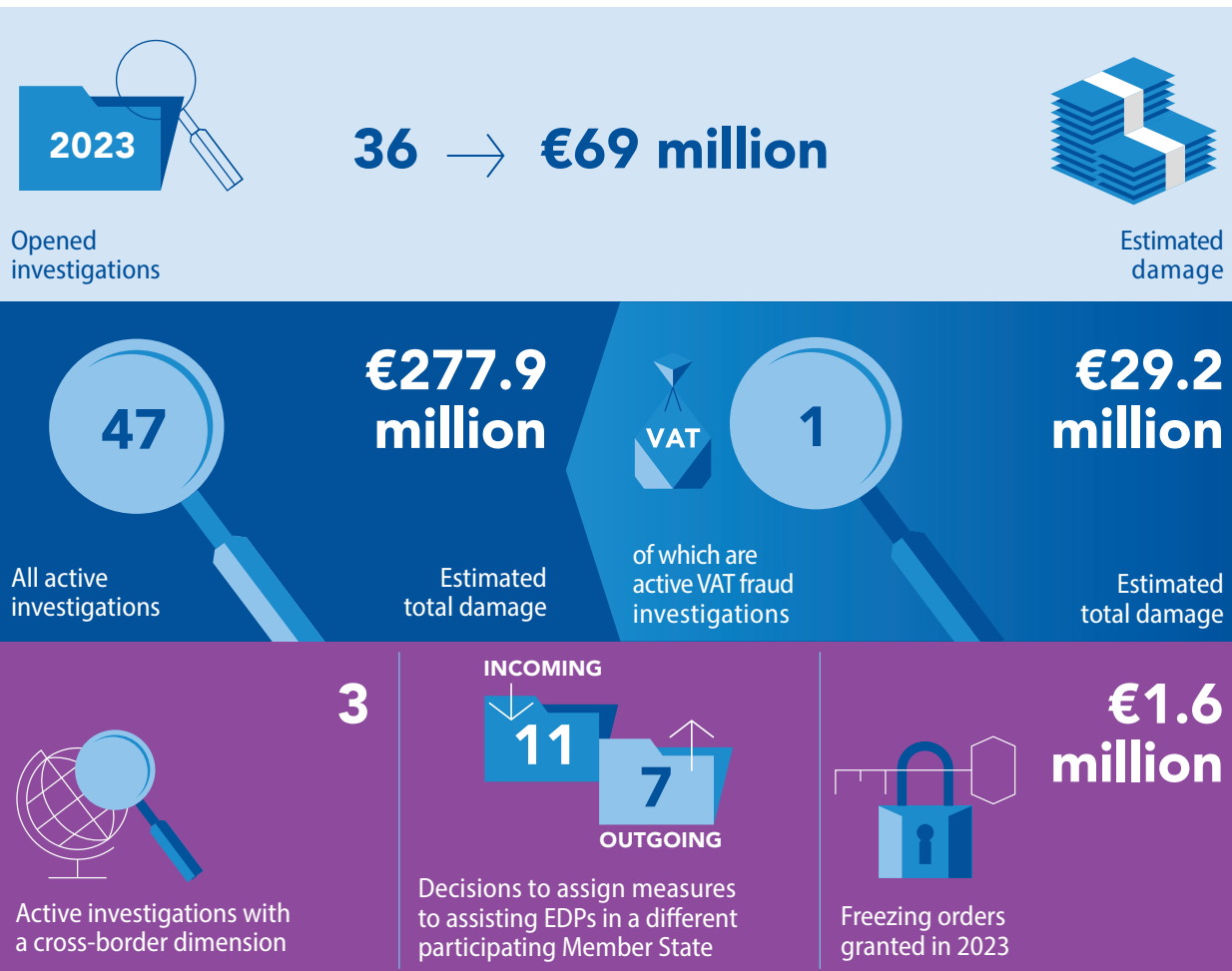


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **6**

National European Delegated Prosecutors' Assistants (FTE): **11**






## RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	<b>1</b>	From private parties	<b>30</b> <sup>14</sup>
From national authorities	<b>24</b>	Ex officio	<b>5</b>
<b>TOTAL</b>			<b>60</b>












## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	7
	Number of first court decisions	4
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	4
	Number of extraordinary legal remedies against court decisions	0
	Convictions	4
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	23		19		1
Non-procurement expenditure fraud	28.04%	Procurement expenditure fraud	23.17%	PIF crime-focused criminal organisation	1.21%
	5		1		13
Non-VAT revenue fraud	6.09%	VAT revenue fraud	1.21%	Corruption	15.85%
	8		2		10
Misappropriation	9.75%	Money laundering	2.43%	Inextricably linked offence	12.19%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	13	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	2
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	25	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	2	Other programmes/doubt cases	2

# CYPRUS

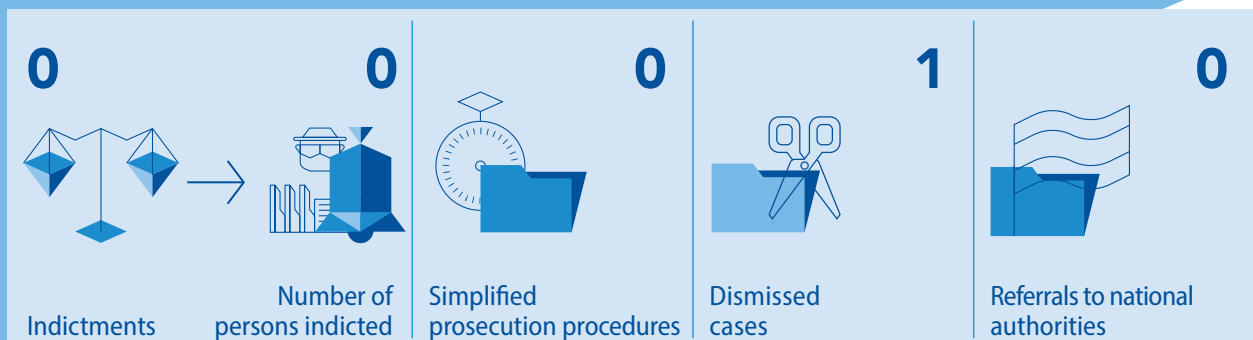
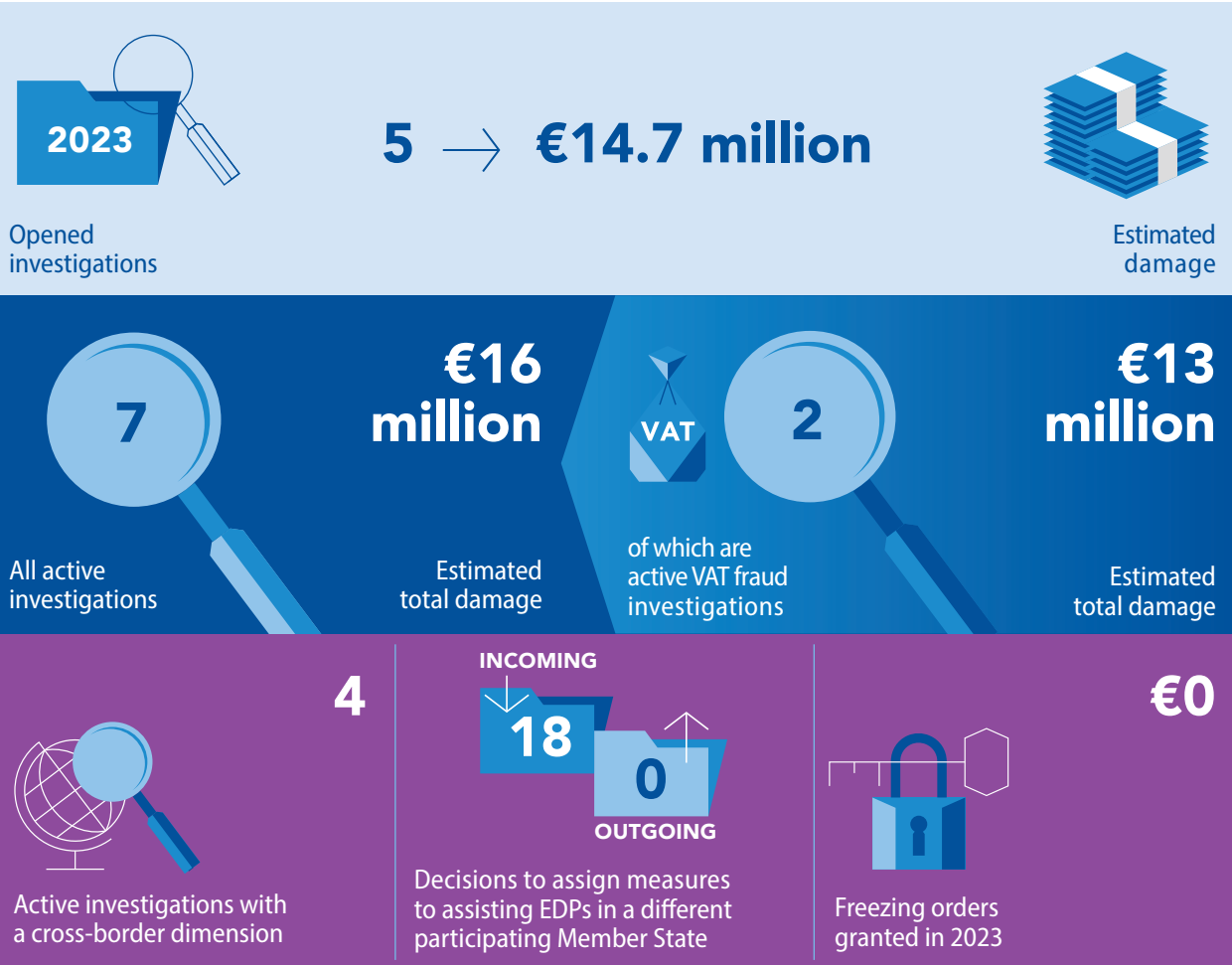


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **1**



National European Delegated Prosecutors' Assistants (FTE): **0**



## RECEIVED REPORTS/COMPLAINTS










From EU institutions, bodies, offices and agencies	<b>0</b>	From private parties	<b>1</b> <sup>15</sup>
From national authorities	<b>2</b>	Ex officio	<b>0</b>
<b>TOTAL</b>			<b>3</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	2		1		0
Non-procurement expenditure fraud	22.22%	Procurement expenditure fraud	11.11%	PIF crime-focused criminal organisation	0%
	0		2		1
Non-VAT revenue fraud	0%	VAT revenue fraud	22.22%	Corruption	11.11%
	2		1		0
Misappropriation	22.22%	Money laundering	11.11%	Inextricably linked offence	0%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

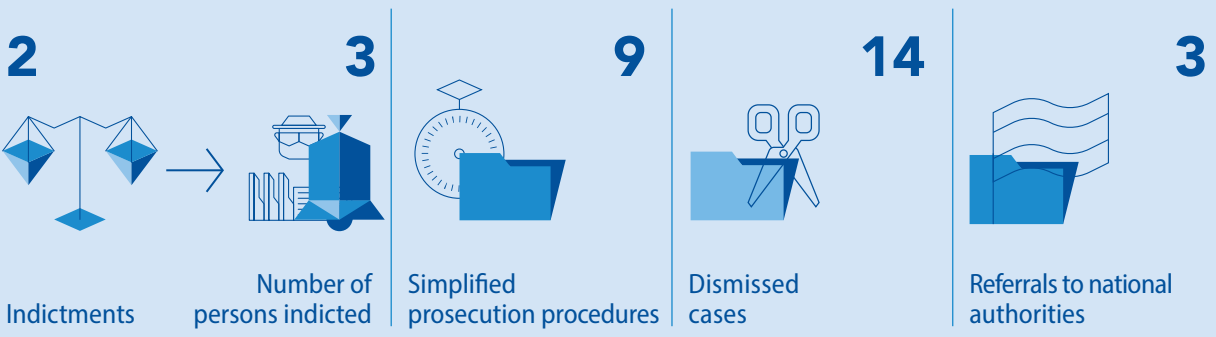
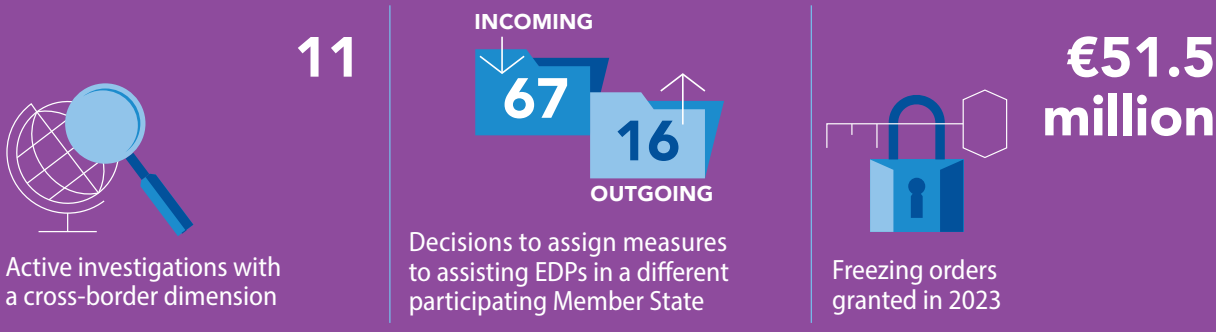
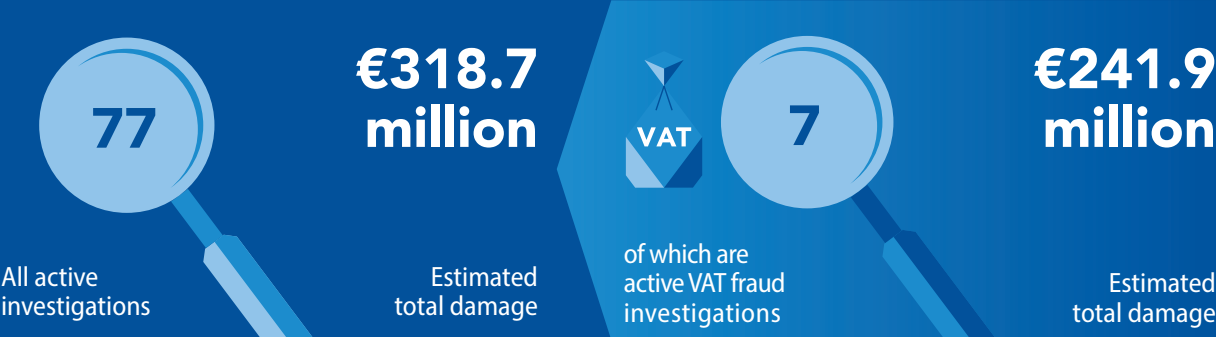
Agricultural and rural development programmes	0	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	3	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	2

## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **10**





National European Delegated Prosecutors' Assistants (FTE): **3**



### RECEIVED REPORTS/COMPLAINTS










From EU institutions, bodies, offices and agencies	5	From private parties	3 <sup>16</sup>
From national authorities	55	Ex officio	0
<b>TOTAL</b>			<b>63</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	3
	Number of first court decisions	6
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	1
	Number of final court decisions	5
	Number of extraordinary legal remedies against court decisions	0
	Convictions	5
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	60		18		1
Non-procurement expenditure fraud	54.04%	Procurement expenditure fraud	16.21%	PIF crime-focused criminal organisation	0.90%
	7		9		4
Non-VAT revenue fraud	6.03%	VAT revenue fraud	8.10%	Corruption	3.60%
	1		5		6
Misappropriation	0.90%	Money laundering	4.50%	Inextricably linked offence	5.40%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	3	Climate and environment programmes	0
Maritime and fisheries programmes	1	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	32	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	3
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	17	Other programmes/doubt cases	10



# ESTONIA

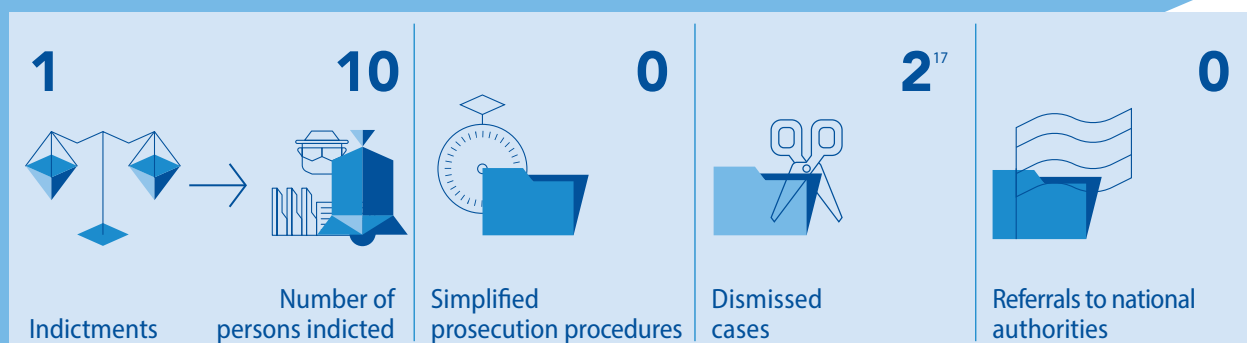
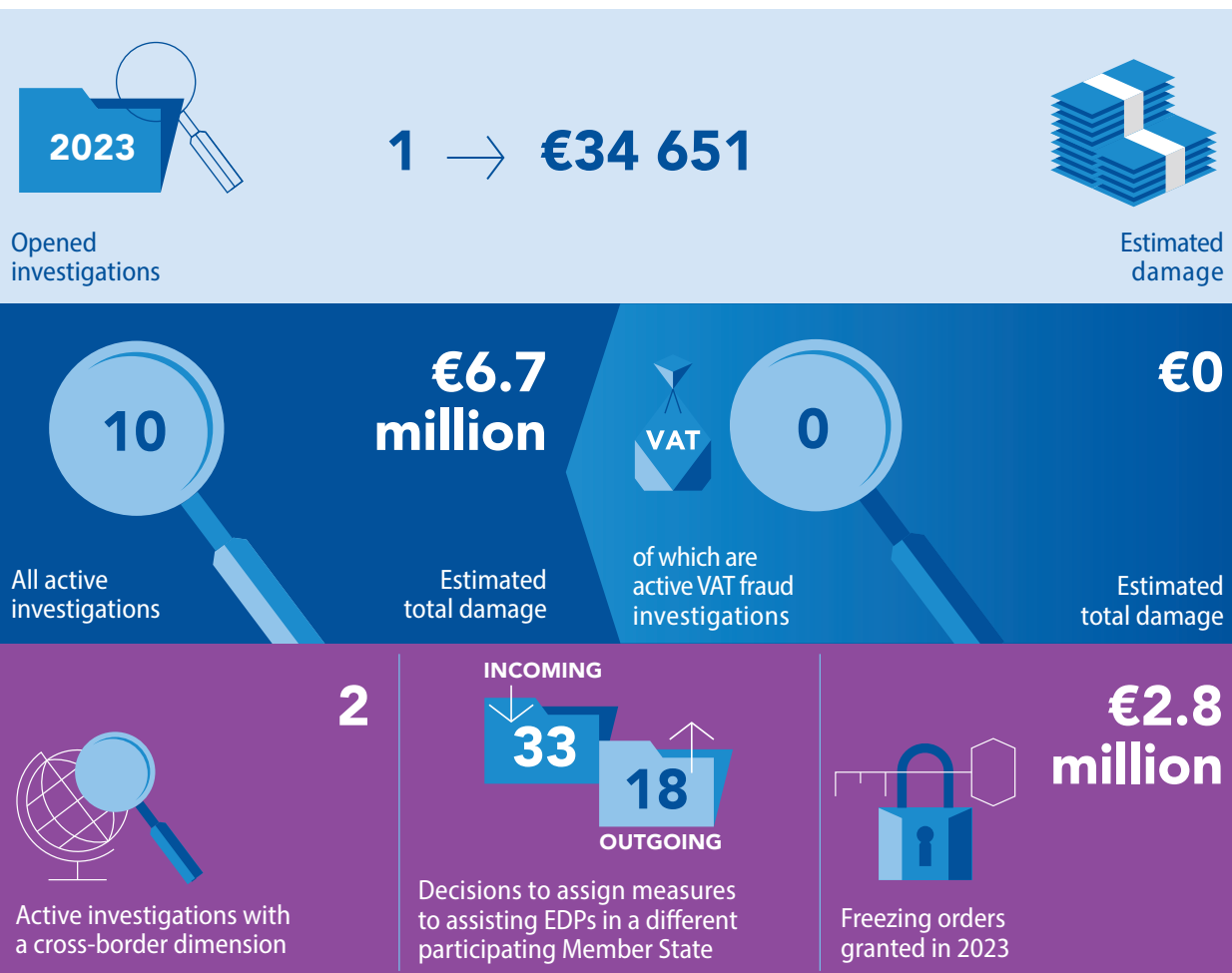


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **3**

National European Delegated Prosecutors' Assistants (FTE): **2**




## RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	<b>1</b>	From private parties	<b>0</b>
From national authorities	<b>7</b>	Ex officio	<b>0</b>
<b>TOTAL</b>			<b>8</b>












## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	14		1		0
Non-procurement expenditure fraud	82.35%	Procurement expenditure fraud	5.88%	PIF crime-focused criminal organisation	0%
	0		0		0
Non-VAT revenue fraud	0%	VAT revenue fraud	0%	Corruption	0%
	0		0		2
Misappropriation	0%	Money laundering	0%	Inextricably linked offence	11.76%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	4	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	6	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	1



# FINLAND

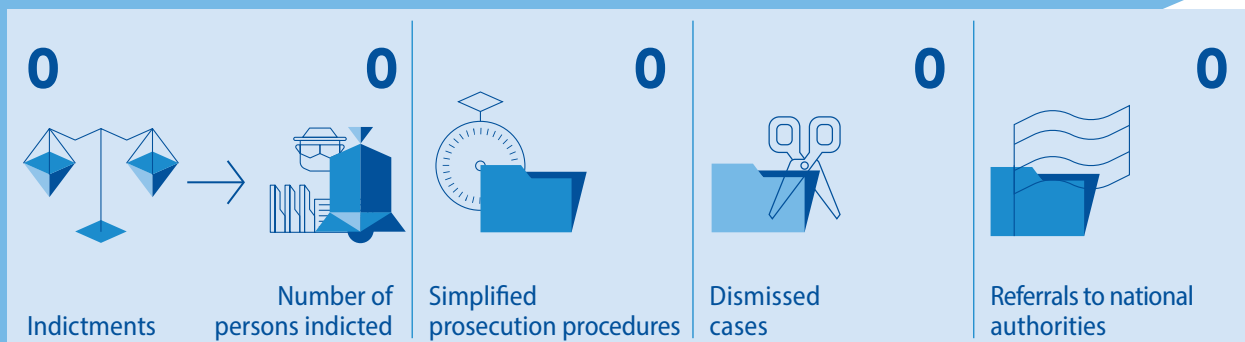
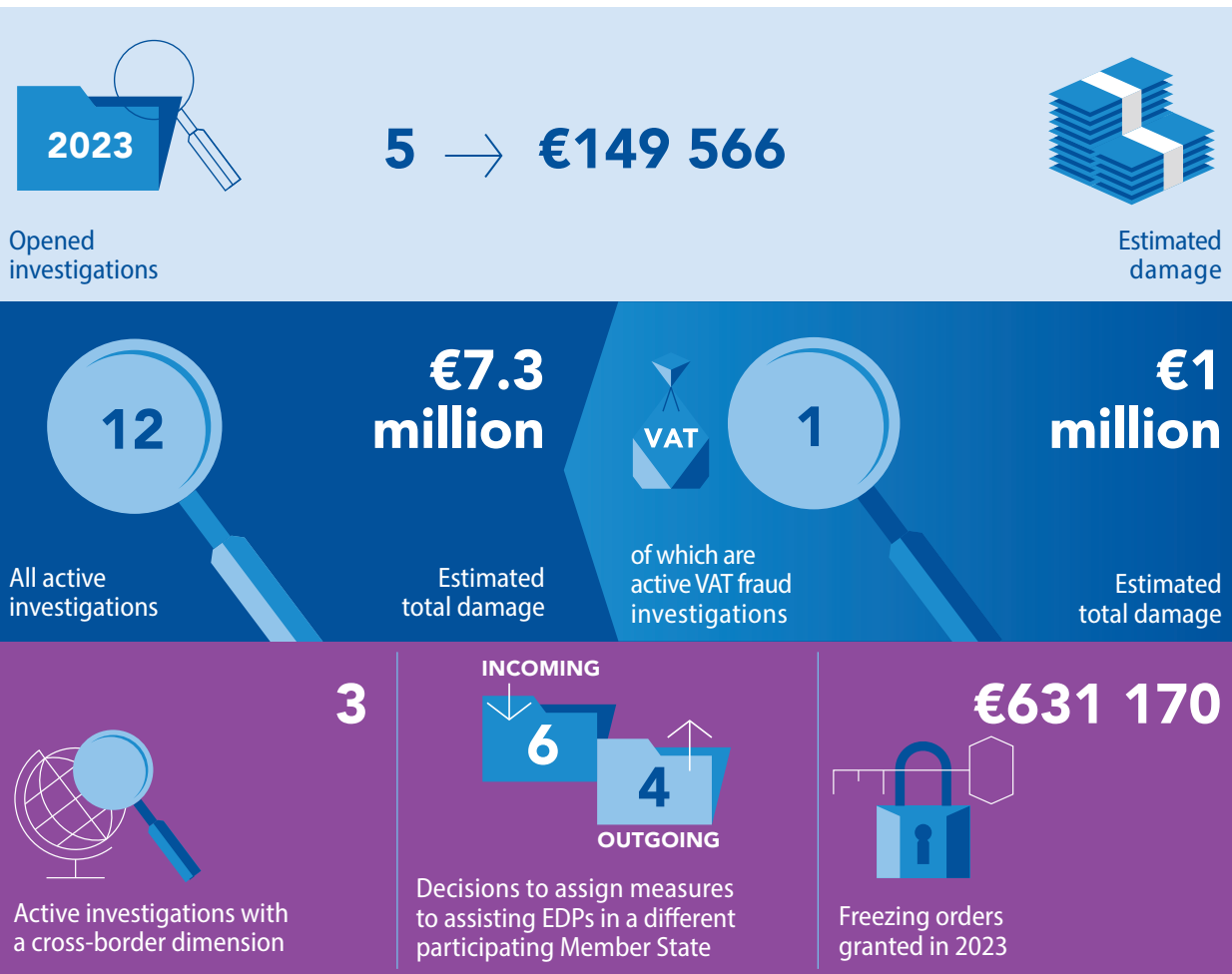


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **2**


National European Delegated Prosecutors' Assistants (FTE): **0.2**



## RECEIVED REPORTS/COMPLAINTS










From EU institutions, bodies, offices and agencies	<b>0</b>	From private parties	<b>0</b>
From national authorities	<b>8</b>	Ex officio	<b>0</b>
<b>TOTAL</b>			<b>8</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	1
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

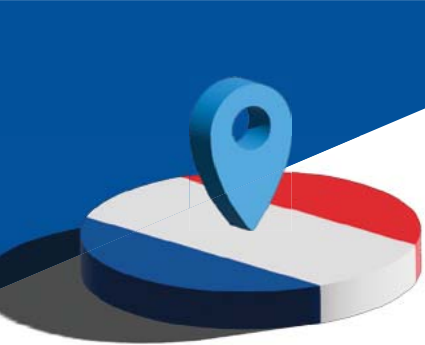
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	5		2		0
Non-procurement expenditure fraud	26.31%	Procurement expenditure fraud	10.52%	PIF crime-focused criminal organisation	0%
	7		1		0
Non-VAT revenue fraud	36.84%	VAT revenue fraud	5.26%	Corruption	0%
	0		1		3
Misappropriation	0%	Money laundering	5.26%	Inextricably linked offence	15.78%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	1	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	3



# FRANCE

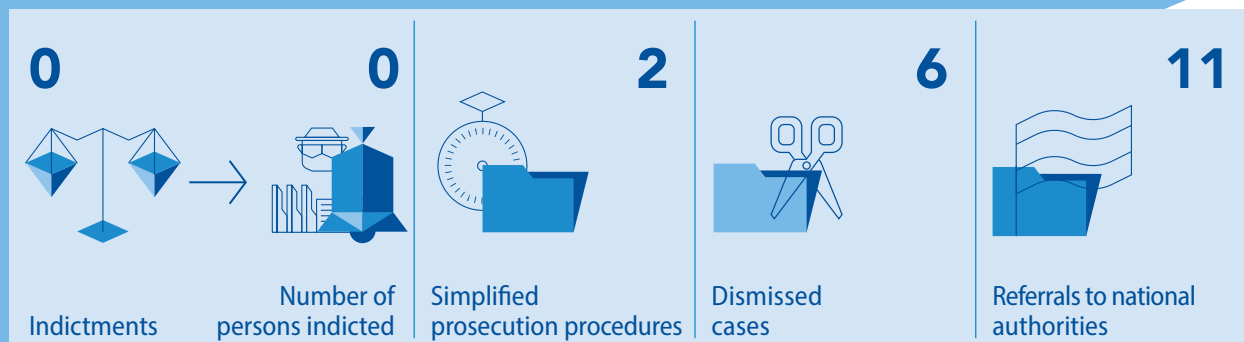
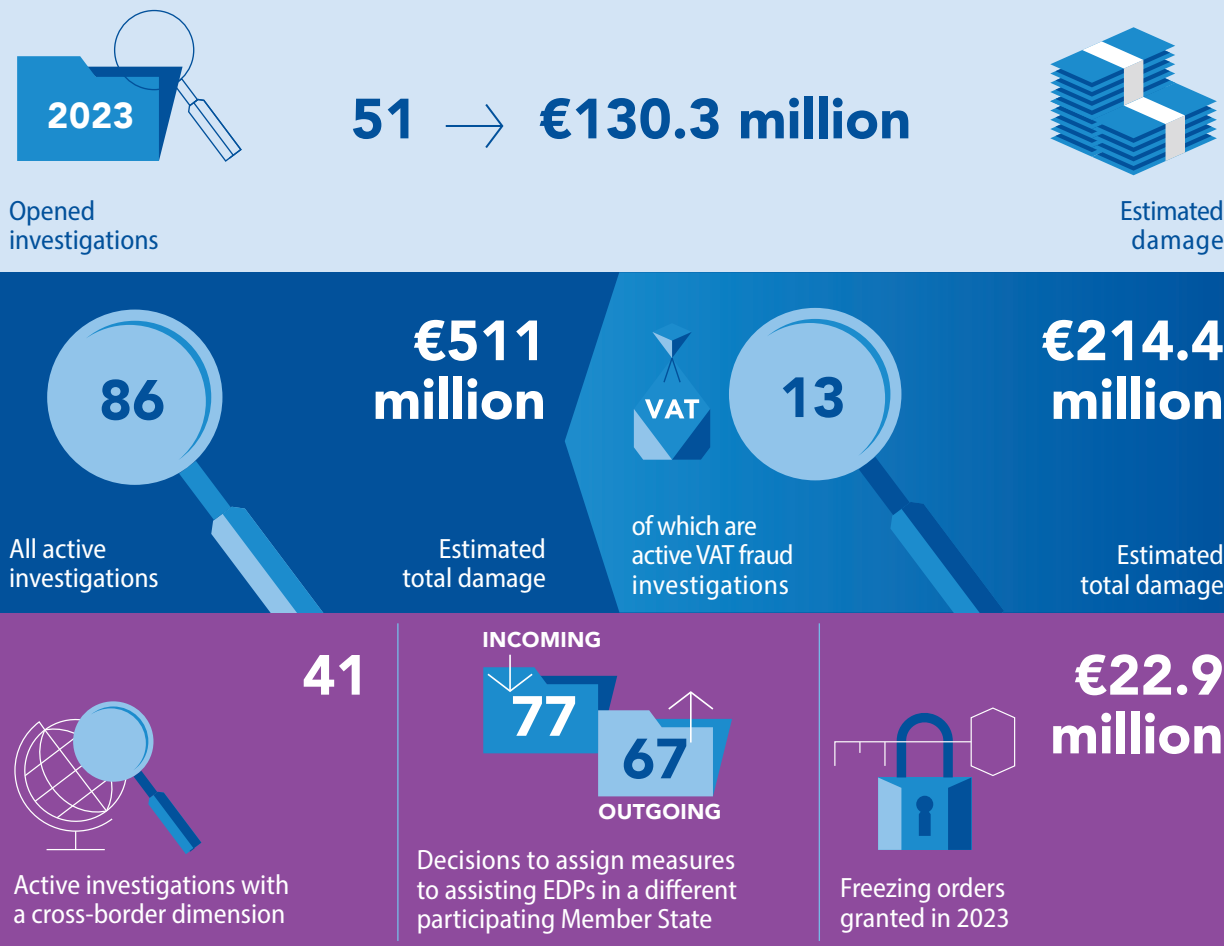


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **6**





National European Delegated Prosecutors' Assistants (FTE): **7**



## RECEIVED REPORTS/COMPLAINTS

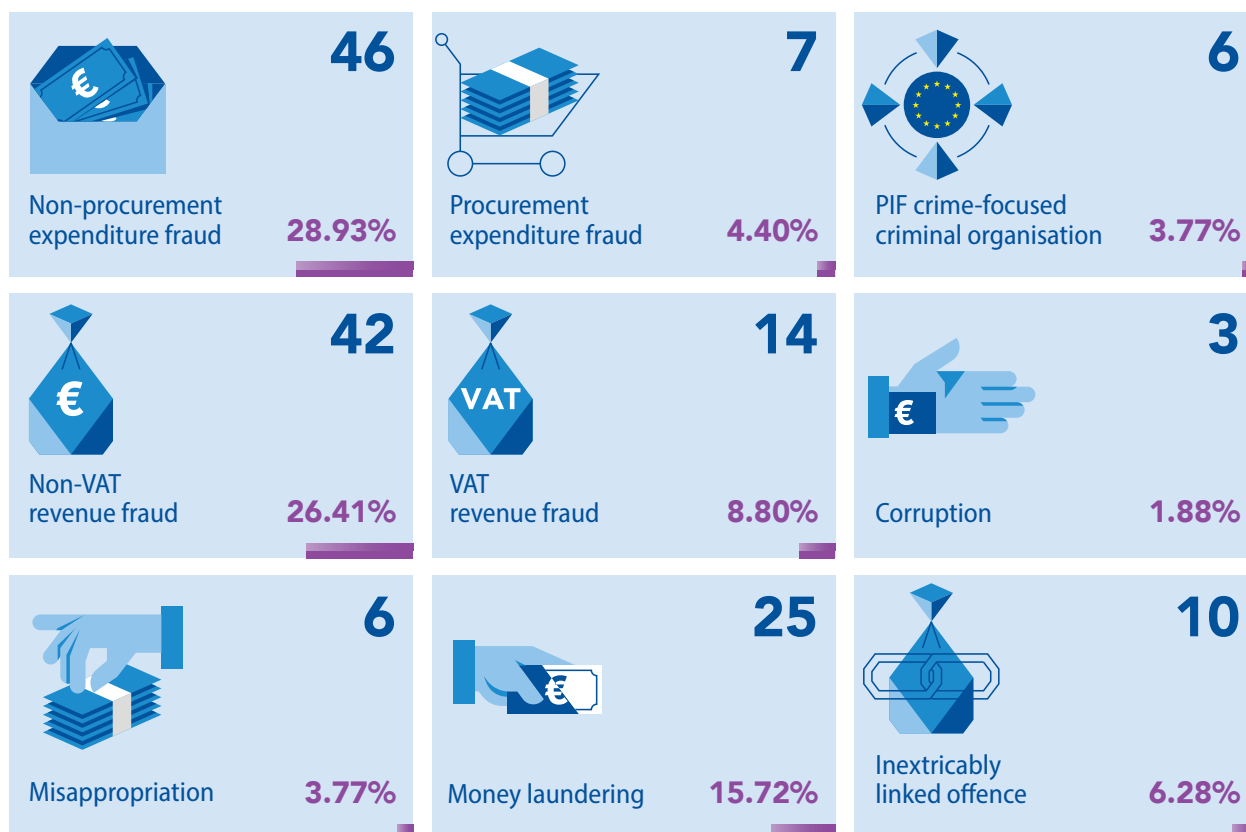
From EU institutions, bodies, offices and agencies	<b>11</b>	From private parties	<b>13</b> <sup>18</sup>
From national authorities	<b>35</b>	Ex officio	<b>0</b>
<b>TOTAL</b>			<b>59</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	1
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	1
	Acquittals	0

## TYPLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	16	Climate and environment programmes	0
Maritime and fisheries programmes	3	Recovery and resilience programmes	3
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	1	Asylum, migration and integration programmes	0
Education and culture-related programmes	3	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	4	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	13

# GERMANY

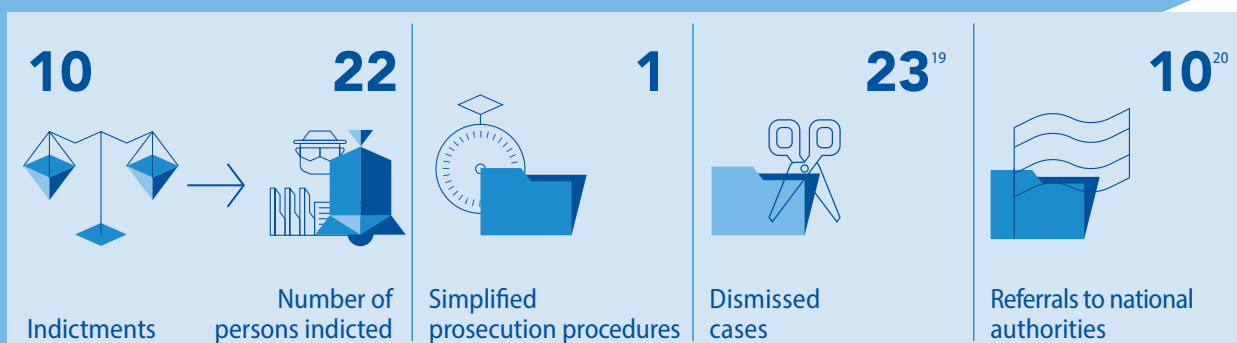
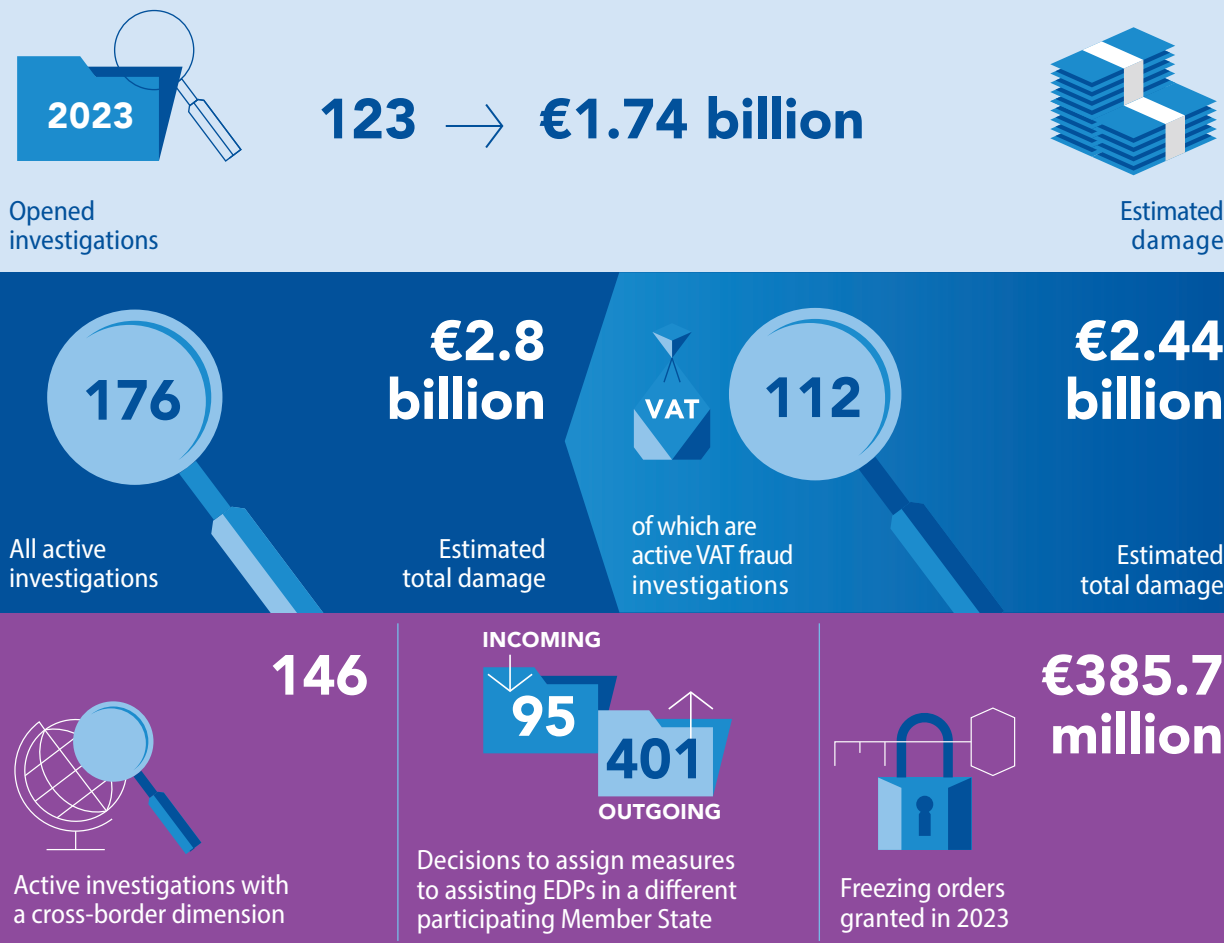


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **19**

National European Delegated Prosecutors' Assistants (FTE): **8**





## RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	<b>5</b>	From private parties	<b>1<sup>21</sup></b>
From national authorities	<b>66</b>	Ex officio	<b>2</b>
<b>TOTAL</b>			<b>74</b>












## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	11
	Number of first court decisions	14
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	11 <sup>22</sup>
	Number of extraordinary legal remedies against court decisions	0
	Convictions	10
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	21		3		26
Non-procurement expenditure fraud	5.30%	Procurement expenditure fraud	0.75%	PIF crime-focused criminal organisation	6.56%
	28		266		0
Non-VAT revenue fraud	7.07%	VAT revenue fraud	67.17%	Corruption	0%
	2		42		8
Misappropriation	0.50%	Money laundering	10.60%	Inextricably linked offence	2.02%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	5	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	3	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	4	Other programmes/doubt cases	10

# GREECE

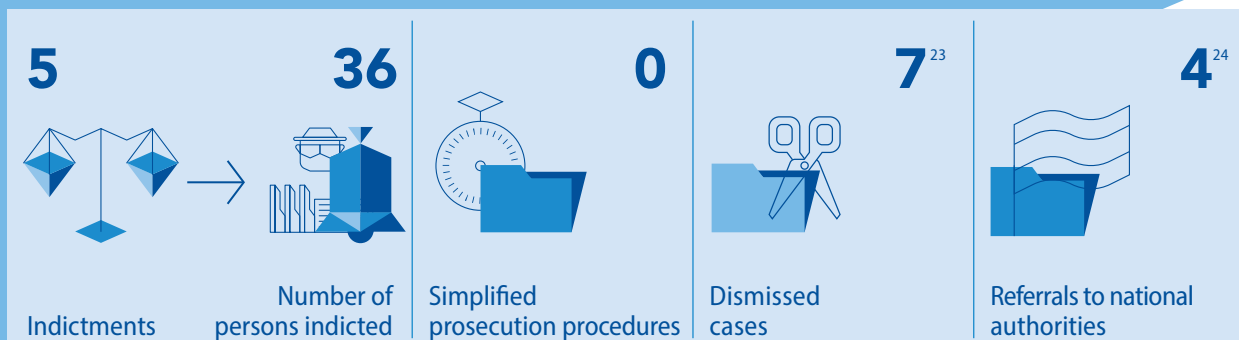
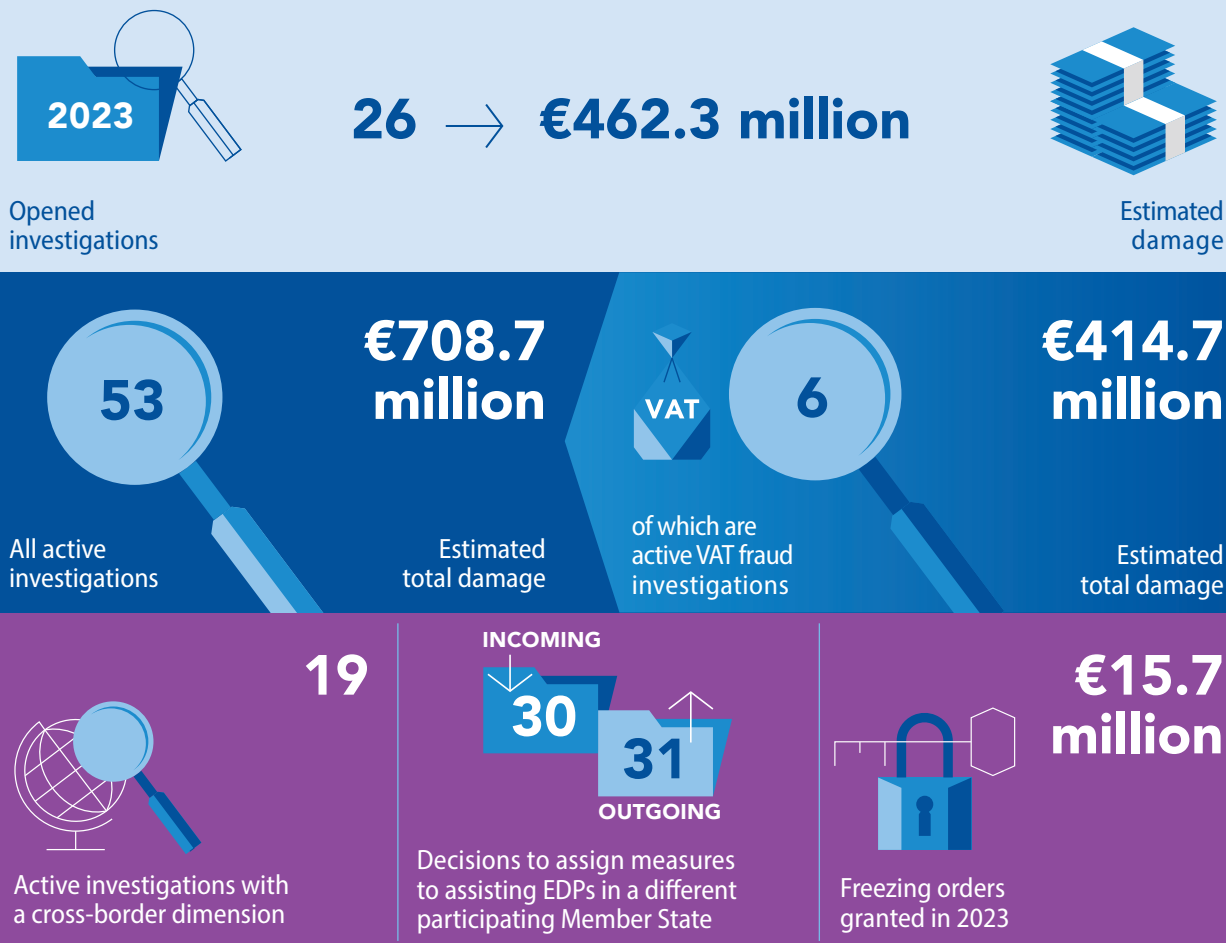


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **7**





National European Delegated Prosecutors' Assistants (FTE): **5**



## RECEIVED REPORTS/COMPLAINTS

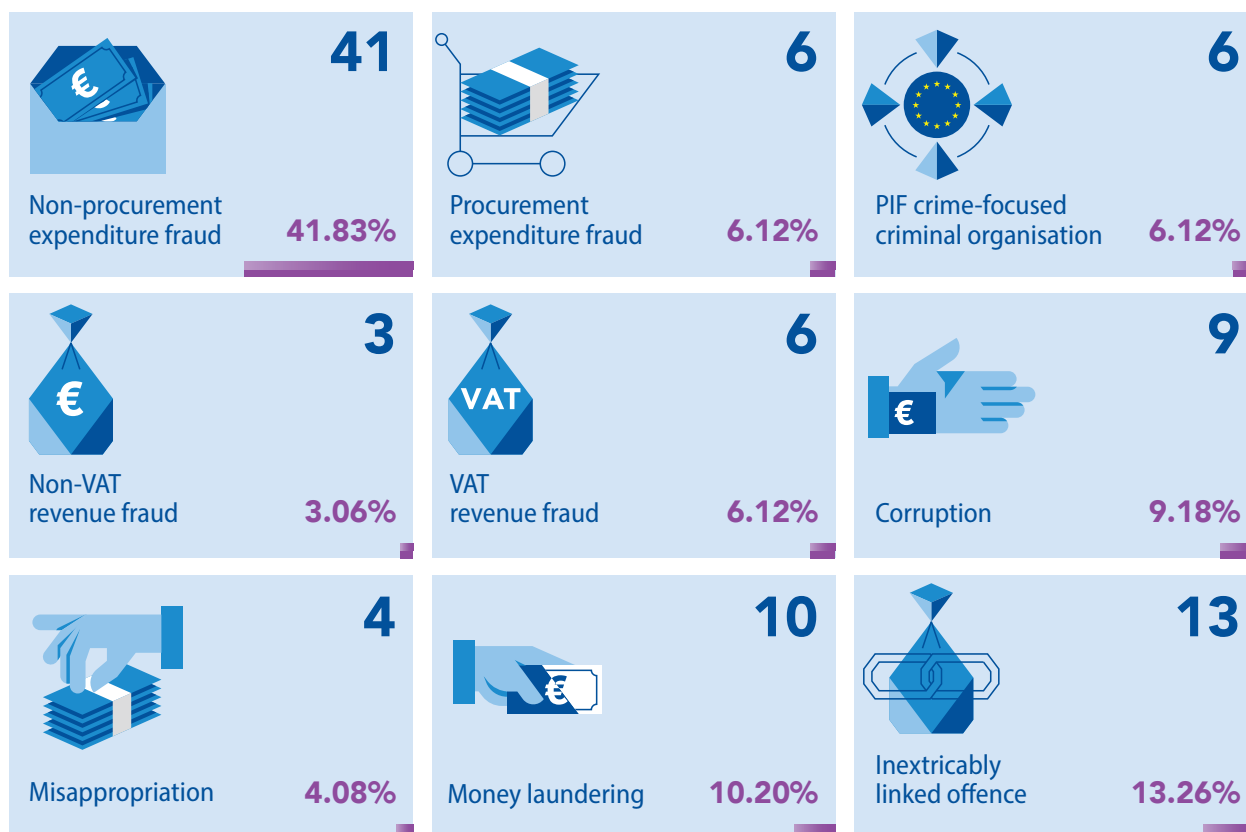
From EU institutions, bodies, offices and agencies	<b>1</b>	From private parties	<b>3<sup>25</sup></b>
From national authorities	<b>25</b>	Ex officio	<b>1</b>
<b>TOTAL</b>			<b>30</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	4
	Number of appeals against first court decisions	2
	Number of ongoing cases in the appeal phase	3
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	1

## TYPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

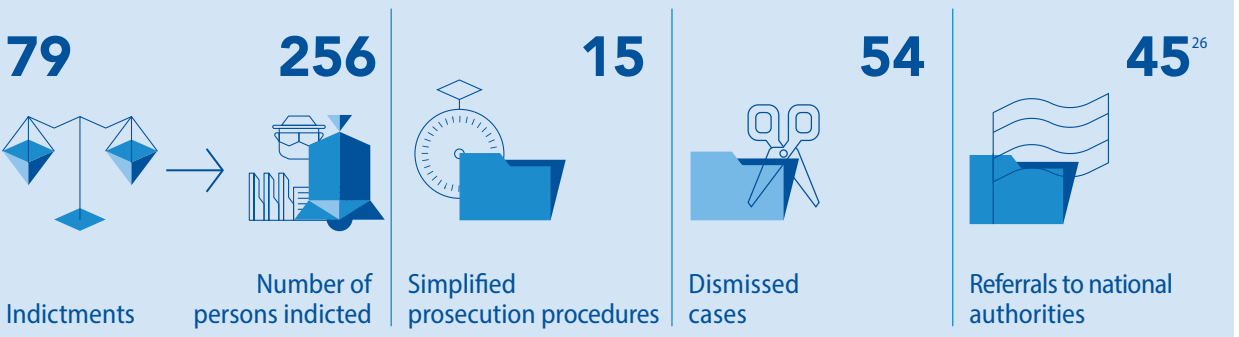
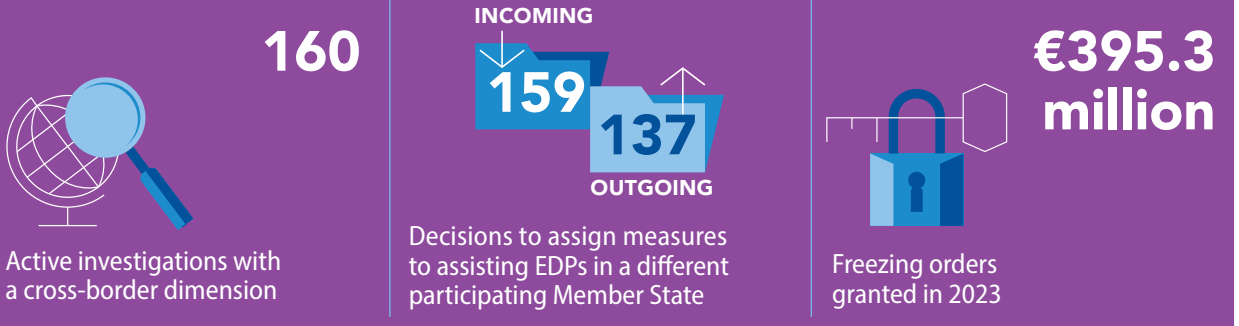
Agricultural and rural development programmes	17	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	2
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	5	Asylum, migration and integration programmes	4
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	4	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	11



# OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023



European Delegated Prosecutors (Active): **17**  
 National European Delegated Prosecutors' Assistants (FTE): **50**



## RECEIVED REPORTS/COMPLAINTS










From EU institutions, bodies, offices and agencies	<b>13</b>	From private parties	<b>9<sup>27</sup></b>
From national authorities	<b>600</b>	Ex officio	<b>3</b>
<b>TOTAL</b>			<b>625</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	98
	Number of first court decisions	22
	Number of appeals against first court decisions	2
	Number of ongoing cases in the appeal phase	2
	Number of final court decisions	17
	Number of extraordinary legal remedies against court decisions	0
	Convictions	13
	Acquittals	4

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

 <b>671</b> Non-procurement expenditure fraud <b>33.66%</b>	 <b>33</b> Procurement expenditure fraud <b>1.65%</b>	 <b>130</b> PIF crime-focused criminal organisation <b>6.52%</b>
 <b>214</b> Non-VAT revenue fraud <b>10.73%</b>	 <b>469</b> VAT revenue fraud <b>23.53%</b>	 <b>42</b> Corruption <b>2.10%</b>
 <b>8</b> Misappropriation <b>0.40%</b>	 <b>76</b> Money laundering <b>3.81%</b>	 <b>350</b> Inextricably linked offence <b>17.56%</b>

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	104	Climate and environment programmes	0
Maritime and fisheries programmes	13	Recovery and resilience programmes	179
International cooperation programmes	3	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	24	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	3
Research and innovation programmes	5	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	10	Other programmes/doubt cases	53

# LATVIA

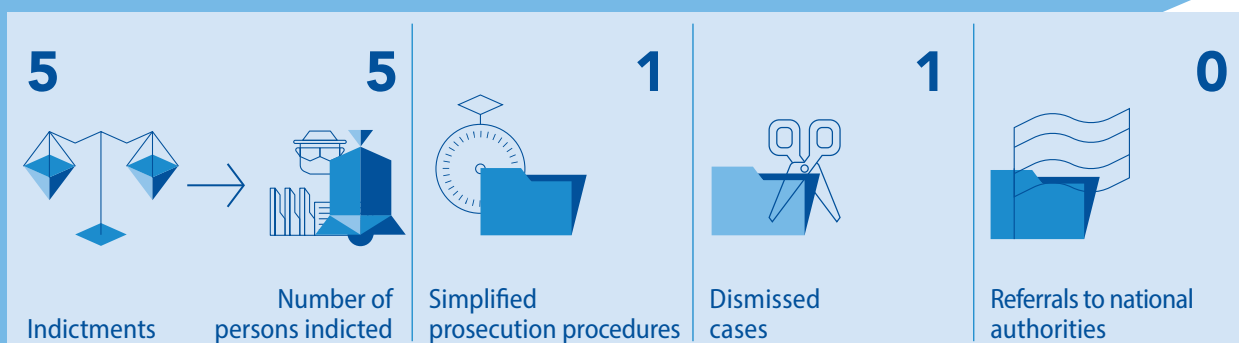


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **4**

National European Delegated Prosecutors' Assistants (FTE): **6**








## RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	<b>1</b>	From private parties	<b>8</b> <sup>28</sup>
From national authorities	<b>27</b>	Ex officio	<b>1</b>
<b>TOTAL</b>			<b>37</b>












## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	1
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	1
	Acquittals	0

## TYPLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	18		15		0
Non-procurement expenditure fraud	41.86%	Procurement expenditure fraud	34.88%	PIF crime-focused criminal organisation	0%
	2		3		0
Non-VAT revenue fraud	4.65%	VAT revenue fraud	6.97%	Corruption	0%
	2		0		3
Misappropriation	4.65%	Money laundering	0%	Inextricably linked offence	6.97%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

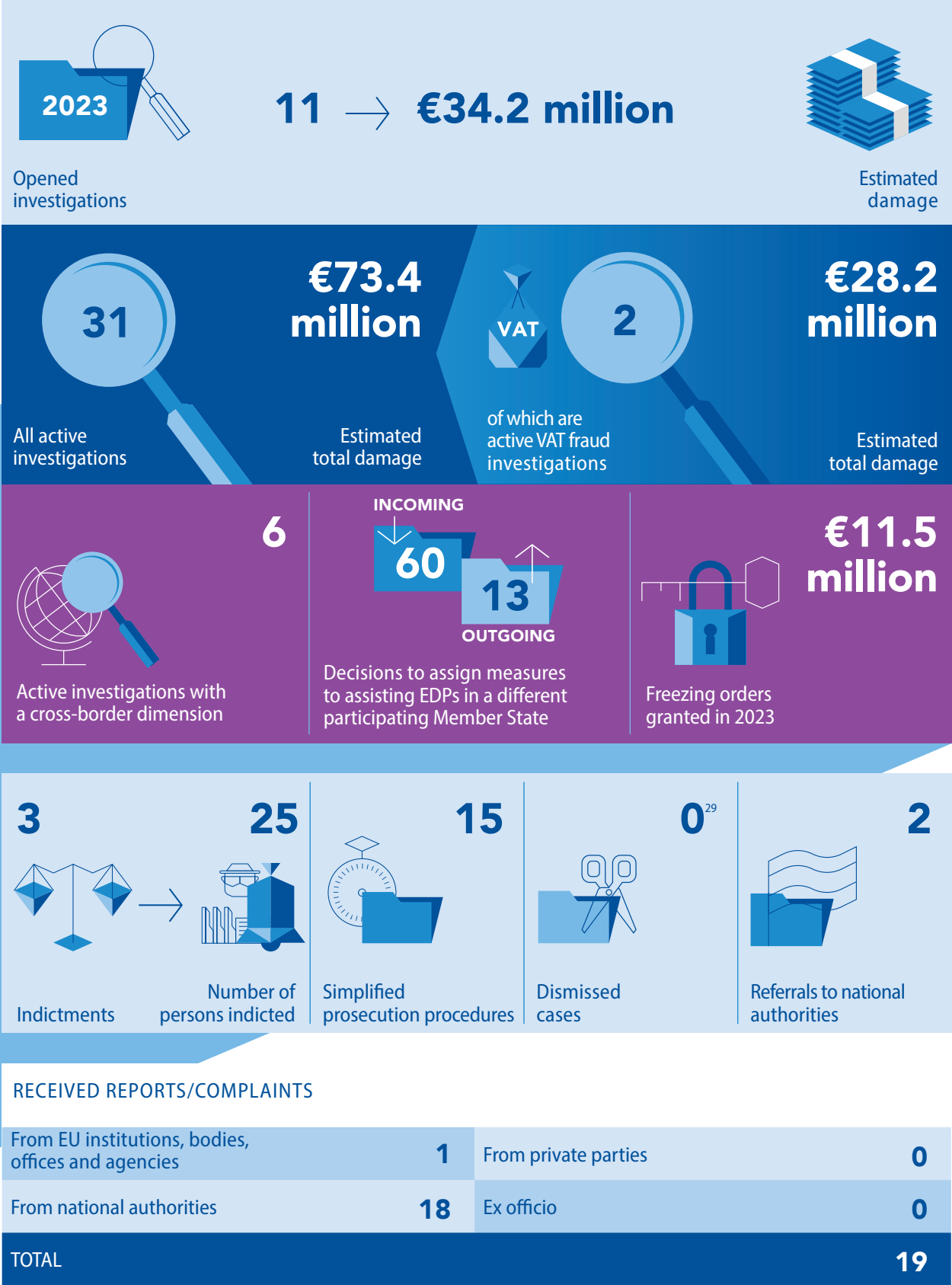
Agricultural and rural development programmes	7	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	18	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	1

## OPERATIONAL ACTIVITY


DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **4**

National European Delegated Prosecutors' Assistants (FTE): **3**












## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	4
	Number of first court decisions	2
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	2
	Number of extraordinary legal remedies against court decisions	0
	Convictions	2
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

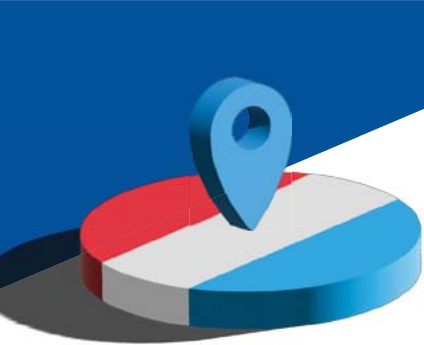
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

 <b>31</b> Non-procurement expenditure fraud <b>28.97%</b>	 <b>6</b> Procurement expenditure fraud <b>5.60%</b>	 <b>0</b> PIF crime-focused criminal organisation <b>0%</b>
 <b>12</b> Non-VAT revenue fraud <b>11.21%</b>	 <b>3</b> VAT revenue fraud <b>2.80%</b>	 <b>6</b> Corruption <b>5.60%</b>
 <b>1</b> Misappropriation <b>0.93%</b>	 <b>1</b> Money laundering <b>0.93%</b>	 <b>47</b> Inextricably linked offence <b>43.92%</b>

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	9	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	9	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	5



# LUXEMBOURG

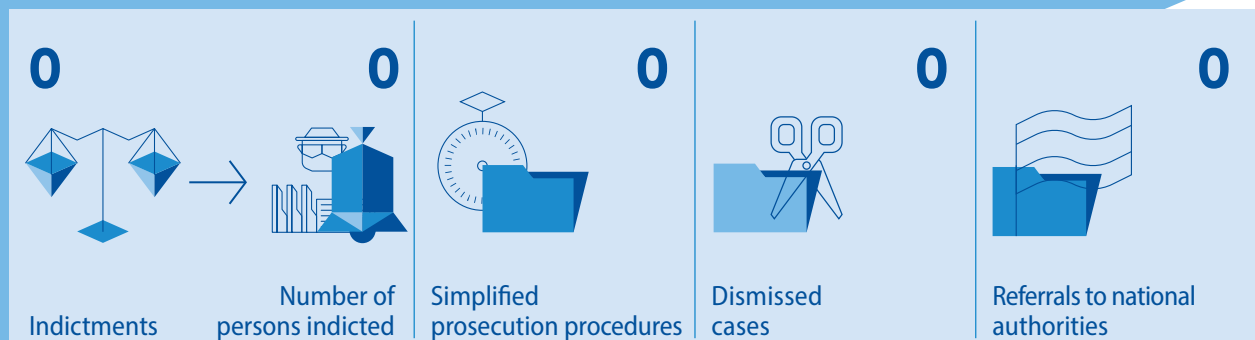
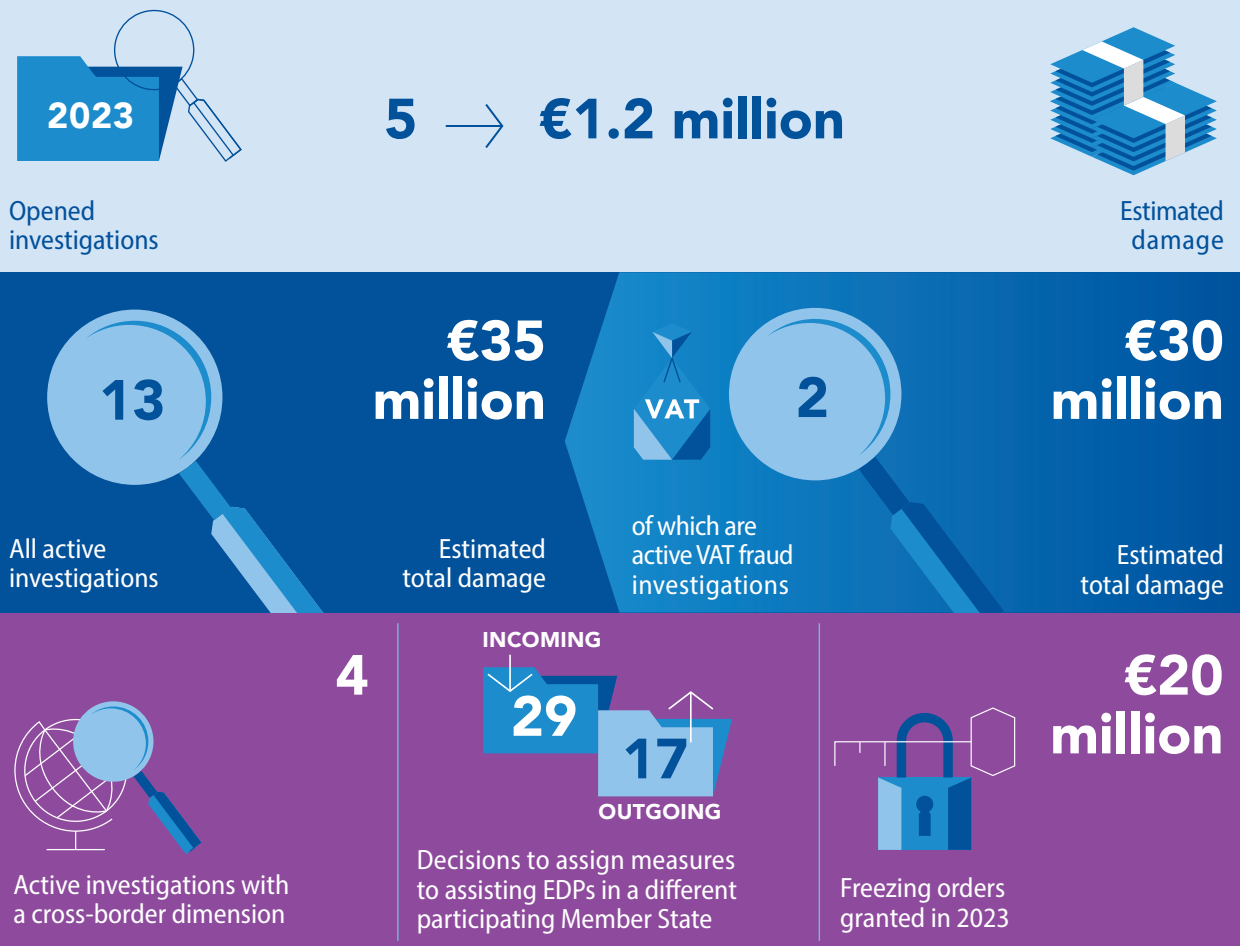


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **2**





National European Delegated Prosecutors' Assistants (FTE): **2**



## RECEIVED REPORTS/COMPLAINTS










From EU institutions, bodies, offices and agencies	<b>7</b> <sup>30</sup>	From private parties	<b>1</b> <sup>31</sup>
From national authorities	<b>2</b>	Ex officio	<b>0</b>
<b>TOTAL</b>			<b>10</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

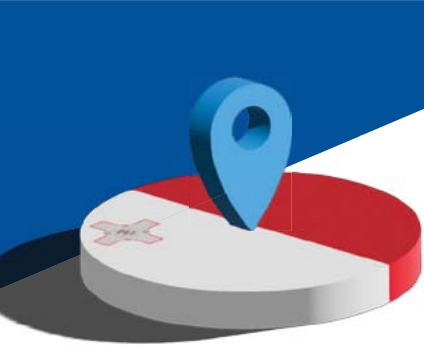
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

 <p>Non-procurement expenditure fraud</p> <p><b>11</b></p> <p><b>39.28%</b></p>	 <p>Procurement expenditure fraud</p> <p><b>0</b></p> <p><b>0%</b></p>	 <p>PIF crime-focused criminal organisation</p> <p><b>2</b></p> <p><b>7.14%</b></p>
 <p>Non-VAT revenue fraud</p> <p><b>2</b></p> <p><b>7.14%</b></p>	 <p>VAT revenue fraud</p> <p><b>2</b></p> <p><b>7.14%</b></p>	 <p>Corruption</p> <p><b>1</b></p> <p><b>3.57%</b></p>
 <p>Misappropriation</p> <p><b>2</b></p> <p><b>7.14%</b></p>	 <p>Money laundering</p> <p><b>6</b></p> <p><b>21.42%</b></p>	 <p>Inextricably linked offence</p> <p><b>2</b></p> <p><b>7.14%</b></p>

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	0	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	8



# MALTA

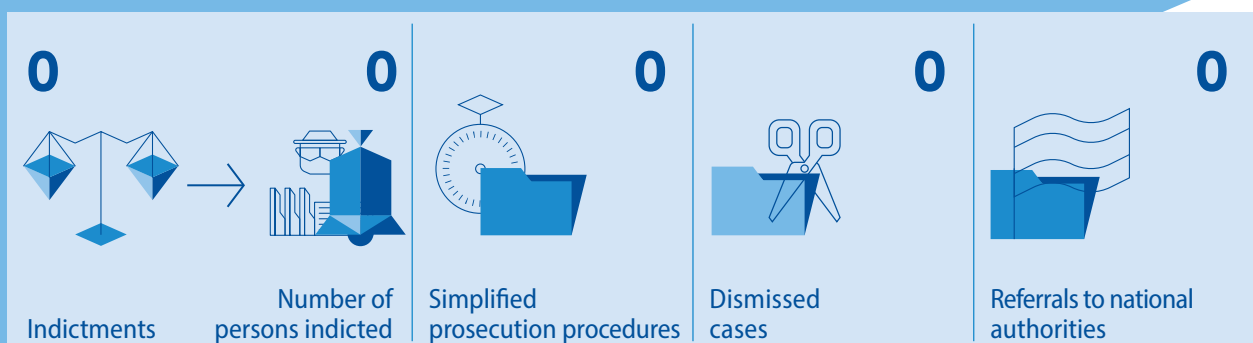
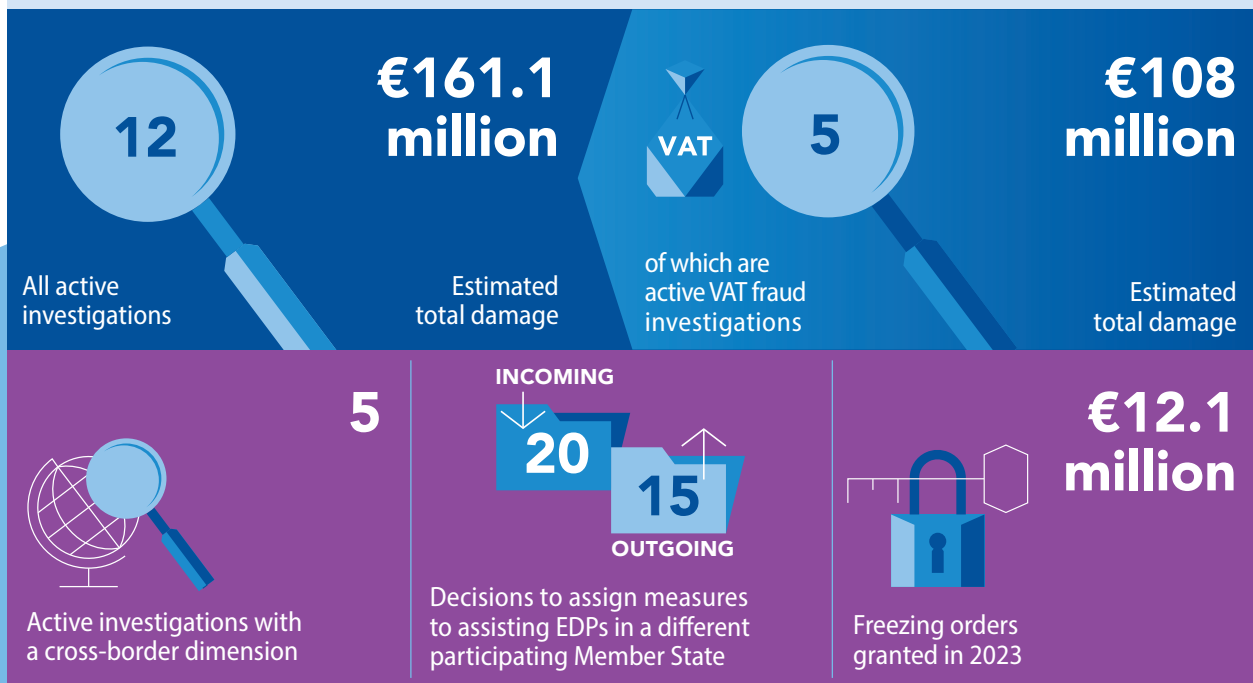


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **2**

National European Delegated Prosecutors' Assistants (FTE): **1**




## RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	<b>1</b>	From private parties	<b>2</b> <sup>32</sup>
From national authorities	<b>3</b>	Ex officio	<b>0</b>
<b>TOTAL</b>			<b>6</b>












## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	6		2		0
Non-procurement expenditure fraud	20.68%	Procurement expenditure fraud	6.89%	PIF crime-focused criminal organisation	0%
	3		8		6
Non-VAT revenue fraud	10.34%	VAT revenue fraud	27.58%	Corruption	20.68%
	0		1		3
Misappropriation	0%	Money laundering	3.44%	Inextricably linked offence	10.34%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	5	Climate and environment programmes	0
Maritime and fisheries programmes	1	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	0

# NETHERLANDS

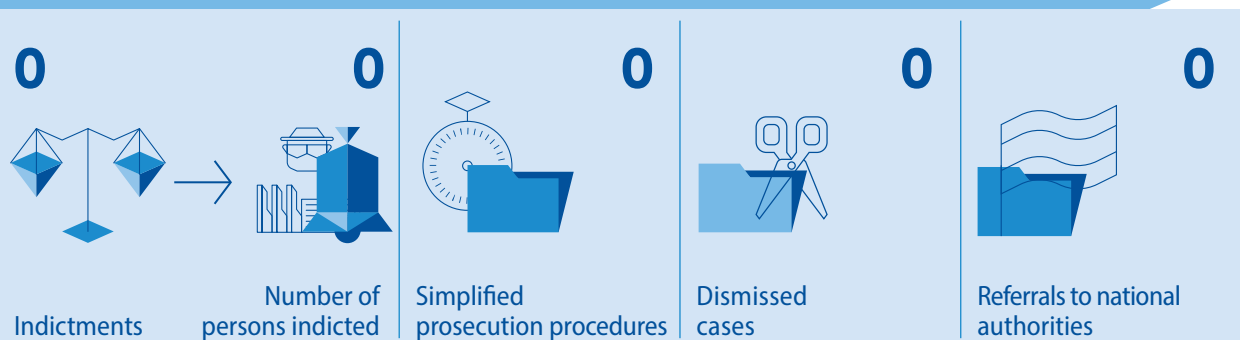
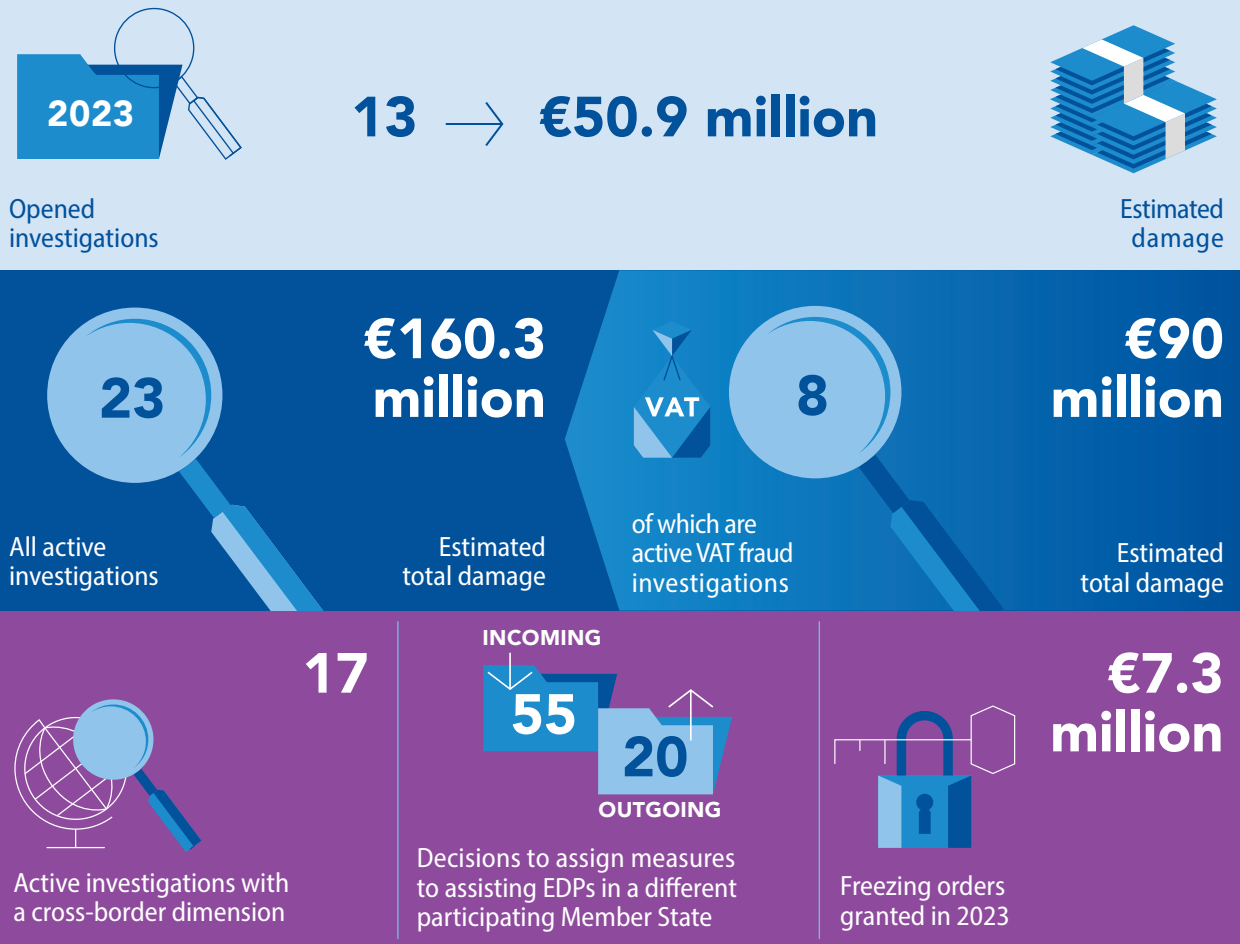


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **2**



National European Delegated Prosecutors' Assistants (FTE): **5**



## RECEIVED REPORTS/COMPLAINTS








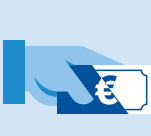

From EU institutions, bodies, offices and agencies	<b>2</b>	From private parties	<b>2</b> <sup>33</sup>
From national authorities	<b>17</b>	Ex officio	<b>1</b>
<b>TOTAL</b>			<b>22</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	8	Non-procurement expenditure fraud	21.62%
	3	Procurement expenditure fraud	8.10%
	3	PIF crime-focused criminal organisation	8.10%
	11	Non-VAT revenue fraud	29.72%
	11	VAT revenue fraud	29.72%
	0	Corruption	0%
	0	Misappropriation	0%
	1	Money laundering	2.70%
	0	Inextricably linked offence	0%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	2	Climate and environment programmes	0
Maritime and fisheries programmes	1	Recovery and resilience programmes	0
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	1	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	1



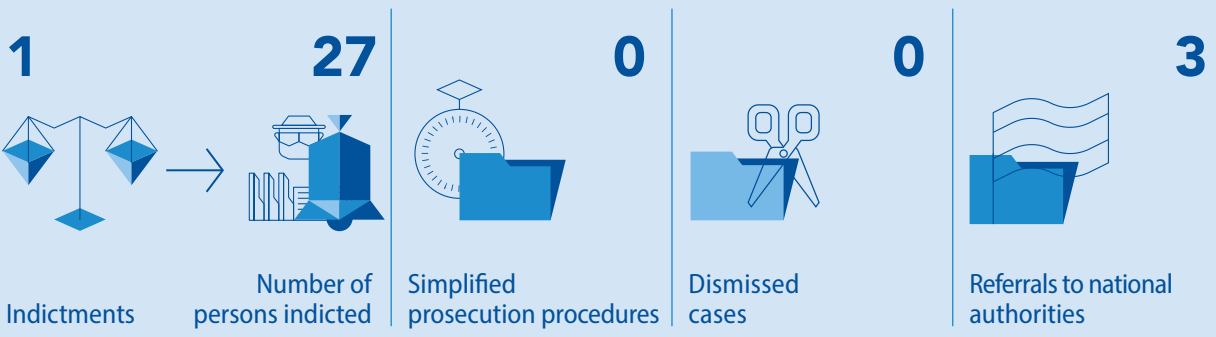
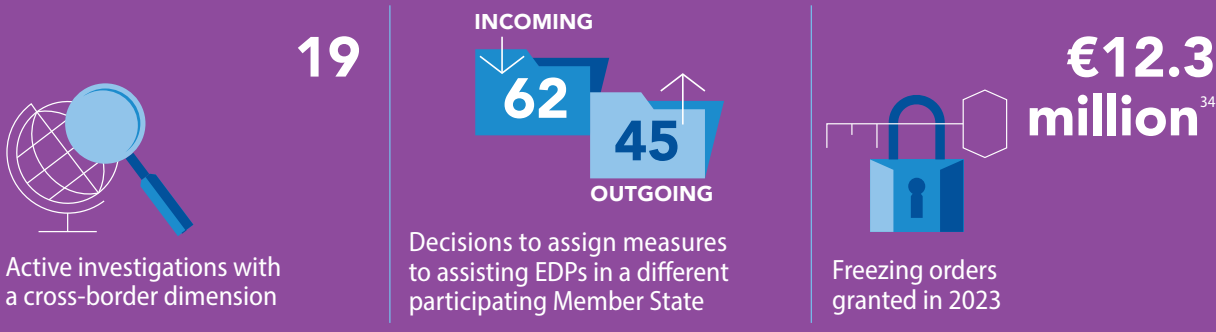
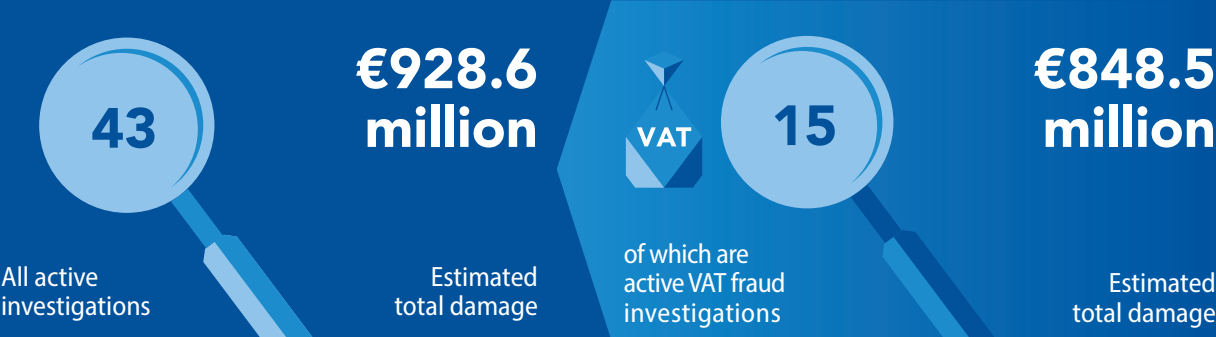
# PORTUGAL



## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023




European Delegated Prosecutors (Active): **6**  
National European Delegated Prosecutors' Assistants (FTE): **4**



## RECEIVED REPORTS/COMPLAINTS

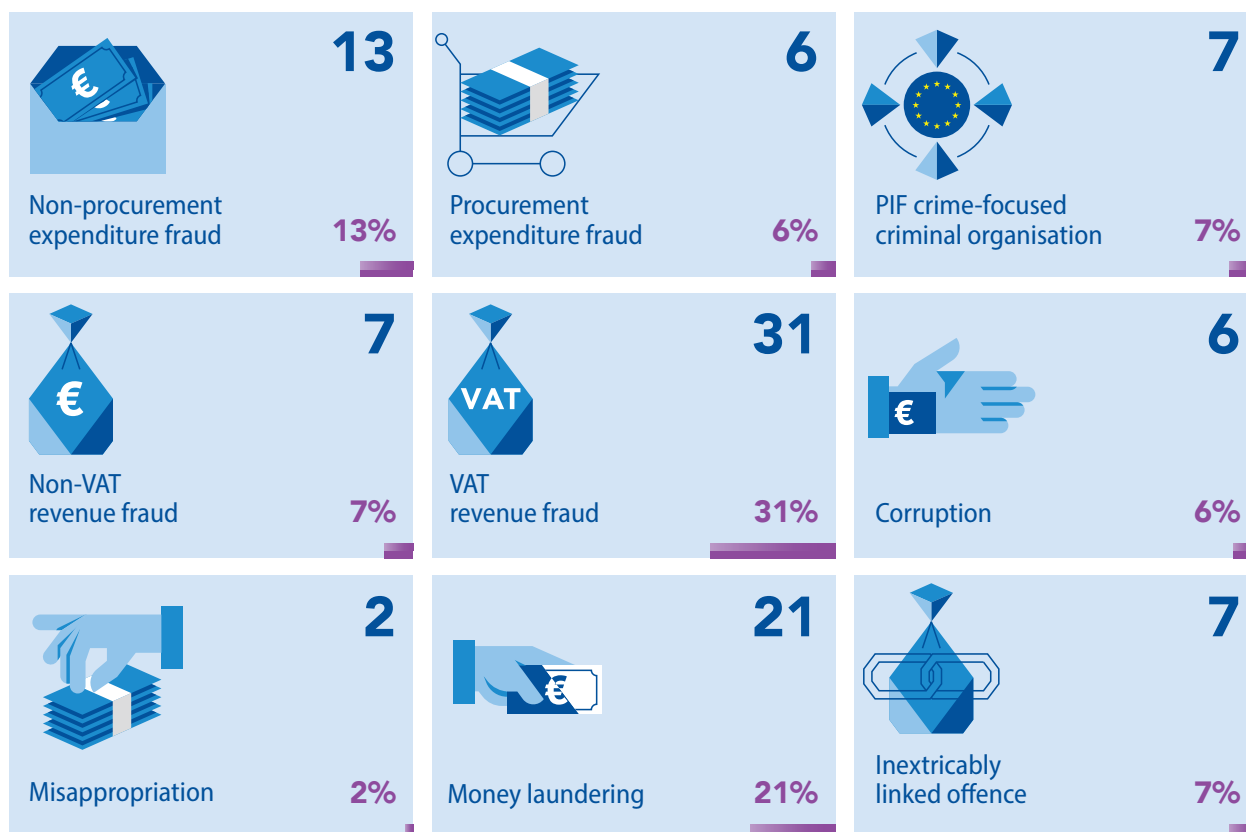
From EU institutions, bodies, offices and agencies	<b>5</b>	From private parties	<b>6<sup>35</sup></b>
From national authorities	<b>29</b>	Ex officio	<b>1</b>
<b>TOTAL</b>			<b>41</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	1
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

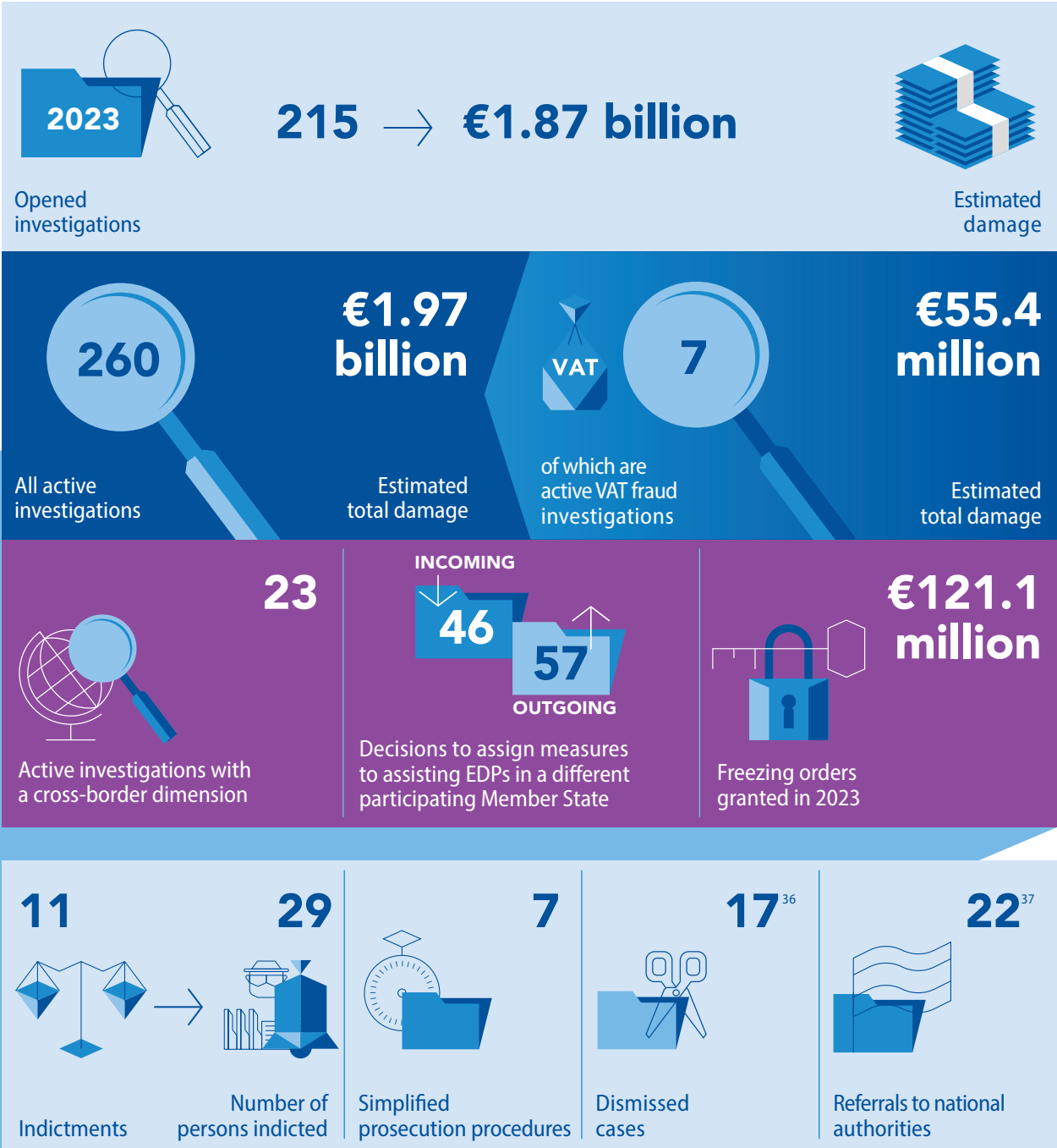
Agricultural and rural development programmes	3	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	3
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	7	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	4

## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **20**

National European Delegated Prosecutors' Assistants (FTE): **12**





## RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	<b>15</b>	From private parties	<b>20</b> <sup>38</sup>
From national authorities	<b>331</b>	Ex officio	<b>1</b>
TOTAL		<b>367</b>	












## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	16
	Number of first court decisions	5
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	7
	Number of extraordinary legal remedies against court decisions	0
	Convictions	7
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	<b>197</b>		<b>142</b>		<b>7</b>
Non-procurement expenditure fraud	41.29%	Procurement expenditure fraud	29.76%	PIF crime-focused criminal organisation	1.46%
	<b>12</b>		<b>7</b>		<b>13</b>
Non-VAT revenue fraud	2.51%	VAT revenue fraud	1.46%	Corruption	2.72%
	<b>12</b>		<b>9</b>		<b>78</b>
Misappropriation	2.51%	Money laundering	1.88%	Inextricably linked offence	16.35%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	52	Climate and environment programmes	1
Maritime and fisheries programmes	5	Recovery and resilience programmes	8
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	88	Asylum, migration and integration programmes	0
Education and culture-related programmes	2	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	30	Other programmes/doubt cases	54



# SLOVAKIA

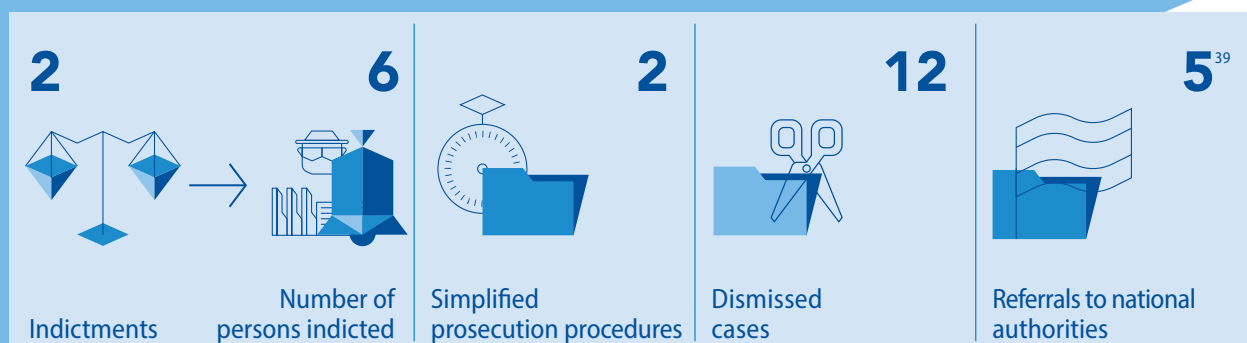
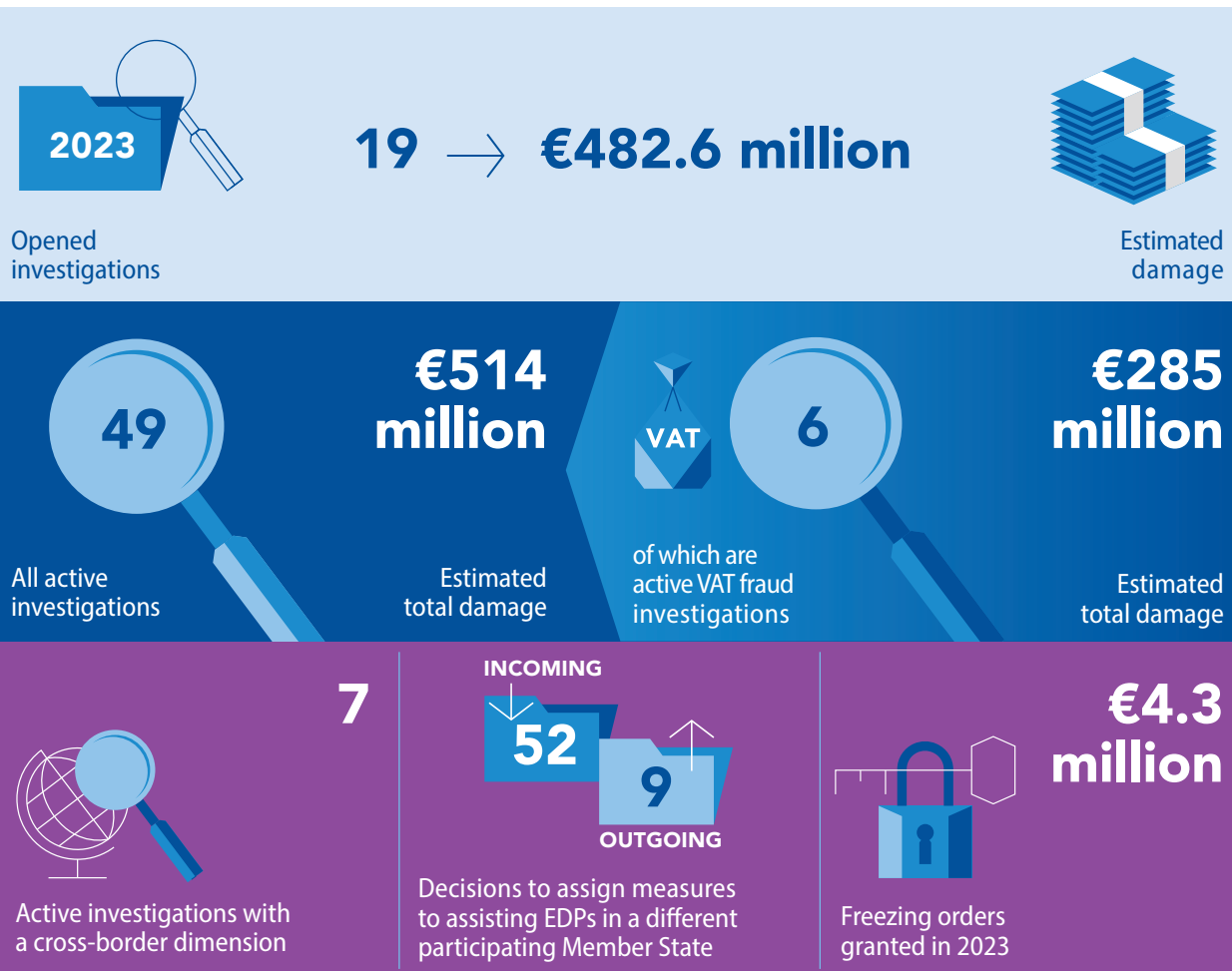


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **6**


National European Delegated Prosecutors' Assistants (FTE): **2**



## RECEIVED REPORTS/COMPLAINTS










From EU institutions, bodies, offices and agencies	<b>3</b>	From private parties	<b>13<sup>40</sup></b>
From national authorities	<b>39</b>	Ex officio	<b>0</b>
<b>TOTAL</b>			<b>55</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	1
	Number of first court decisions	1
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	1
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	<b>58</b>		<b>7</b>		<b>0</b>
Non-procurement expenditure fraud	50.43%	Procurement expenditure fraud	6.08%	PIF crime-focused criminal organisation	0%
	<b>12</b>		<b>6</b>		<b>3</b>
Non-VAT revenue fraud	10.43%	VAT revenue fraud	5.21%	Corruption	2.60%
	<b>1</b>		<b>1</b>		<b>27</b>
Misappropriation	0.87%	Money laundering	0.87%	Inextricably linked offence	23.47%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	<b>13</b>	Climate and environment programmes	<b>1</b>
Maritime and fisheries programmes	<b>0</b>	Recovery and resilience programmes	<b>1</b>
International cooperation programmes	<b>0</b>	Mobility and transport, energy and digitalisation programmes	<b>0</b>
Regional and urban development programmes	<b>16</b>	Asylum, migration and integration programmes	<b>0</b>
Education and culture-related programmes	<b>1</b>	Industry, entrepreneurship and SME programmes	<b>0</b>
Research and innovation programmes	<b>0</b>	Security and defence programmes	<b>0</b>
Employment, social cohesion, inclusion and values programmes	<b>8</b>	Other programmes/doubt cases	<b>2</b>

# SLOVENIA

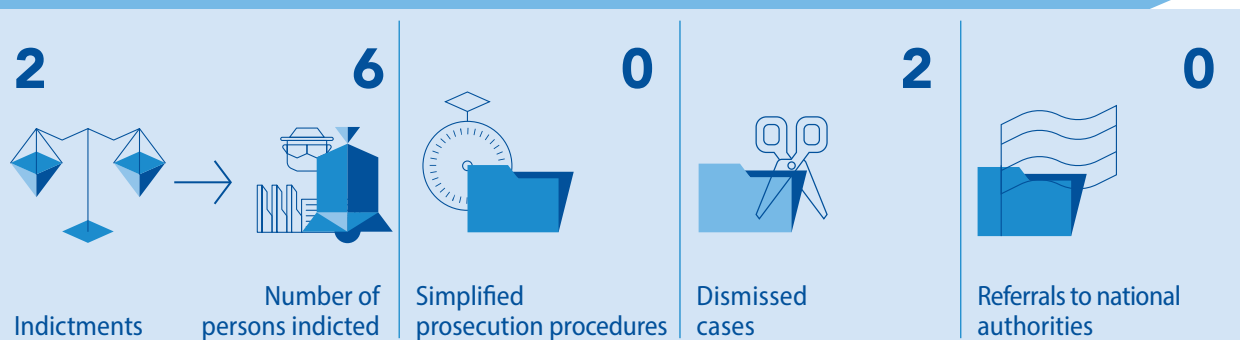
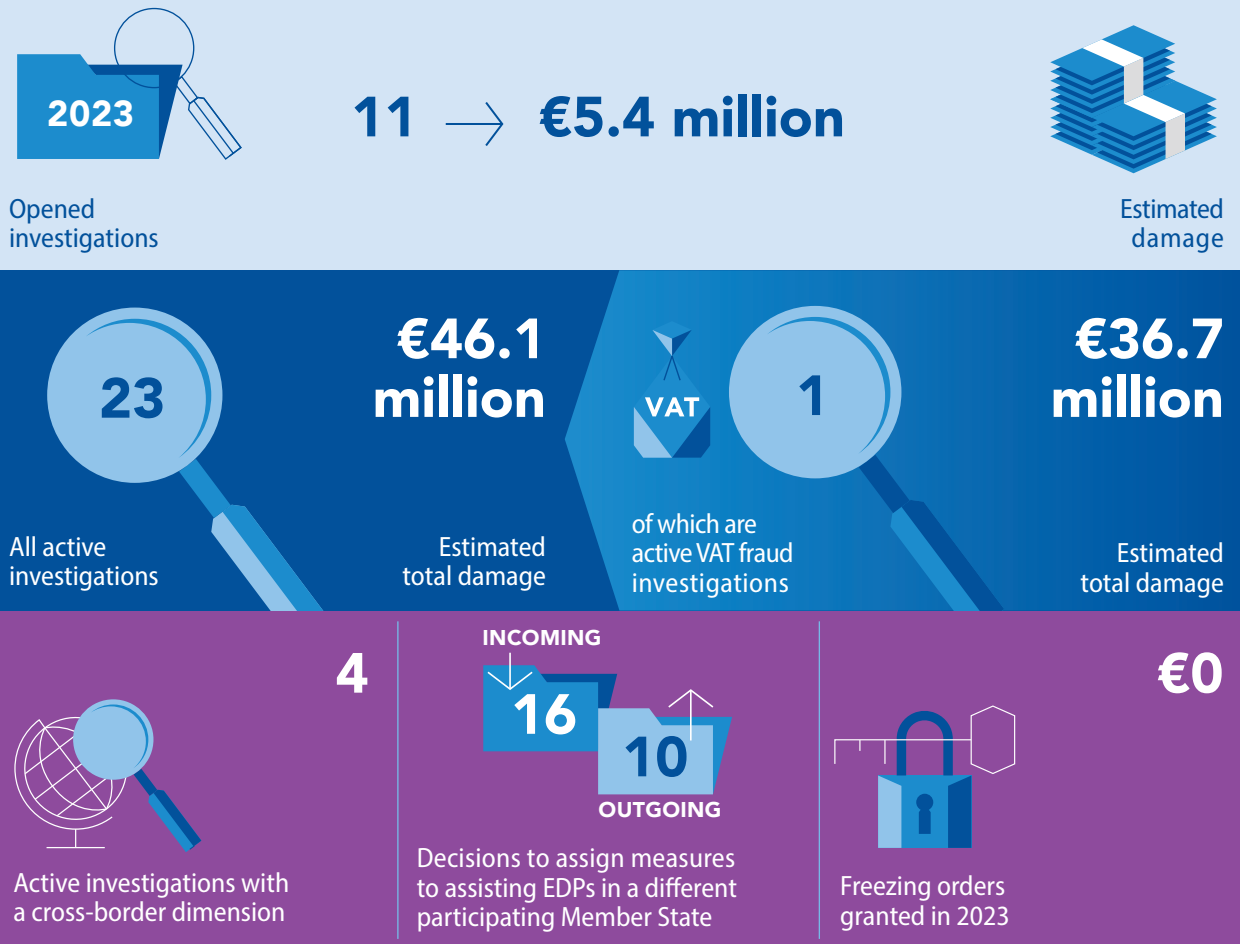


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **2**



National European Delegated Prosecutors' Assistants (FTE): **3**



## RECEIVED REPORTS/COMPLAINTS










From EU institutions, bodies, offices and agencies	<b>0</b>	From private parties	<b>4</b> <sup>41</sup>
From national authorities	<b>17</b>	Ex officio	<b>2</b>
<b>TOTAL</b>			<b>23</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	1
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	1
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	1
	Acquittals	0

## TYPES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	17		2		0
Non-procurement expenditure fraud	50%	Procurement expenditure fraud	5.88%	PIF crime-focused criminal organisation	0%
	2		1		0
Non-VAT revenue fraud	5.88%	VAT revenue fraud	2.94%	Corruption	0%
	1		2		9
Misappropriation	2.94%	Money laundering	5.88%	Inextricably linked offence	26.47%

## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	1	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	1
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	13	Asylum, migration and integration programmes	0
Education and culture-related programmes	2	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	1



# SPAIN

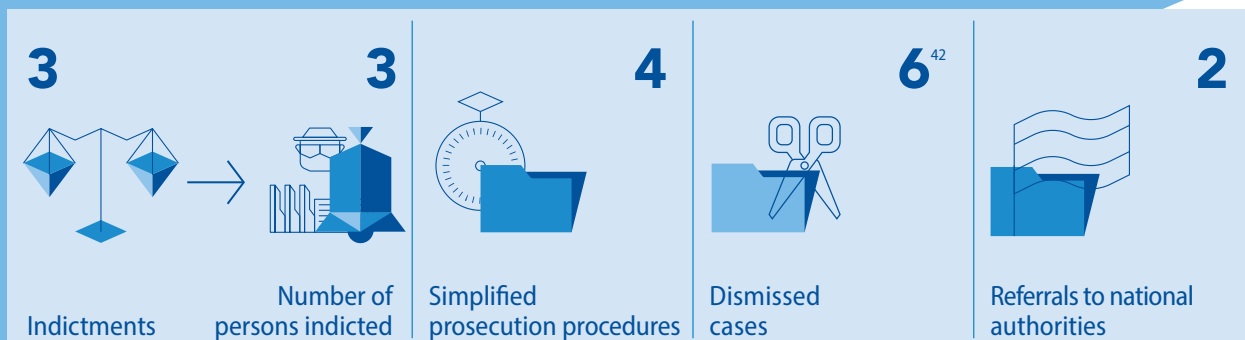
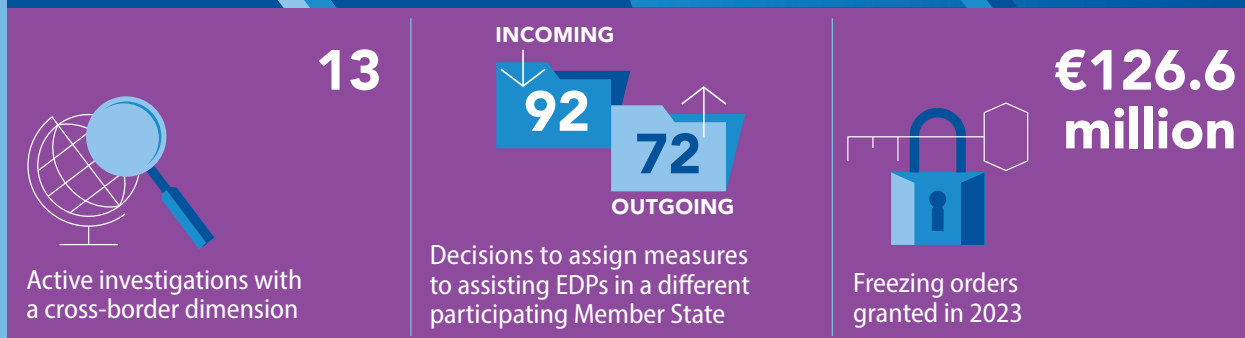


## OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023

European Delegated Prosecutors (Active): **7**





National European Delegated Prosecutors' Assistants (FTE): **9**



## RECEIVED REPORTS/COMPLAINTS

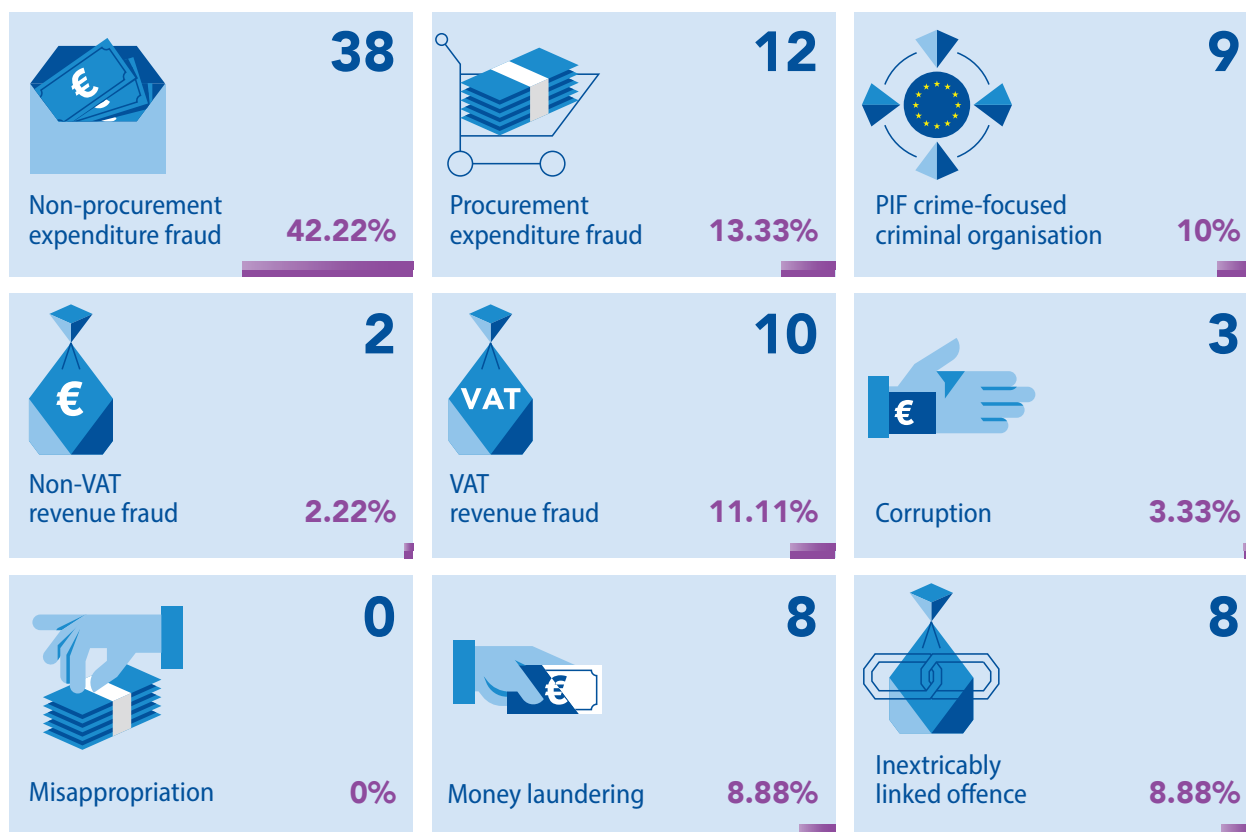
From EU institutions, bodies, offices and agencies	<b>13</b>	From private parties	<b>10<sup>43</sup></b>
From national authorities	<b>32</b>	Ex officio	<b>0</b>
<b>TOTAL</b>			<b>55</b>

## JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	4
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	4
	Number of extraordinary legal remedies against court decisions	0
	Convictions	4
	Acquittals	0

## TYPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



## ACTIVE FUNDING FRAUD INVESTIGATIONS

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	13	Climate and environment programmes	2
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	3	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	4	Asylum, migration and integration programmes	1
Education and culture-related programmes	1	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	3	Other programmes/doubt cases	9



# Typologies identified in our cases

A single investigation may target a variety of criminal offences. This section outlines the different types of offences investigated by the EPPO.

1 486



Non-procurement  
expenditure fraud

33.92%

379



Procurement  
expenditure fraud

8.65%

209



PIF crime-focused  
criminal organisation

4.77%

405



Non-VAT  
revenue fraud

9.24%

873



VAT  
revenue fraud

19.93%

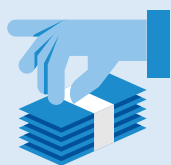
131



Corruption

2.99%

72



Misappropriation

1.64%

226



Money laundering

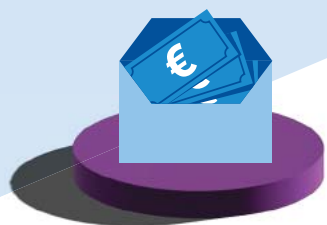
5.16%

599



Inextricably linked  
offence

13.67%



## NON-PROCUREMENT EXPENDITURE FRAUD

By the end of 2023, around **34%** of the offences investigated by the EPPO concerned **alleged non-procurement expenditure fraud**. This type of fraud is committed via the use or presentation of **false, incorrect or incomplete statements or documents**, which has, as its effect, the misappropriation or wrongful retention of funds or assets from the EU budget or budgets managed by the EU, or on its behalf – such as financial aid and subsidies.

During the reporting period, the EPPO identified patterns of this type of EU funding fraud in sectors such as agriculture and fisheries, infrastructure and regional development, healthcare, social affairs, youth and labour, research and innovation, and support for SMEs. Recovery funds related to the consequences of the Covid-19 pandemic, particularly those covered by the European Commission's Recovery and Resilience Facility, were also targeted by fraudsters.

Common patterns of this type of fraud include:

- **Claiming EU subsidies with false declarations** regarding specific funding requirements (such as eligibility and exclusion criteria – e.g. by concealing a previous criminal conviction, which would disqualify the applicant from receiving EU funds), or by creating artificial circumstances in order to meet eligibility conditions (e.g. by over-declaring the size or quality of eligible agricultural land);
- **Submitting inflated additional costs, false statements** regarding the payment of experts or subcontractors, or false invoices to artificially increase the price of the purchased equipment, in order to claim higher EU subsidies;
- **Requesting reimbursement for services that were not in fact performed**, or were underperformed (e.g. grants provided for employment training or care services);
- **Manipulating financial statements** (e.g. by misrepresenting staff costs), to increase the amount of the payments received;
- **Claiming and receiving double funding**, where, through deceit, an activity is funded several times by different authorities (often in different Member States), who are unaware of the contributions the others have made.

### Six convicted of €580 000 EU funding fraud related to Covid-19 protective material<sup>44</sup>



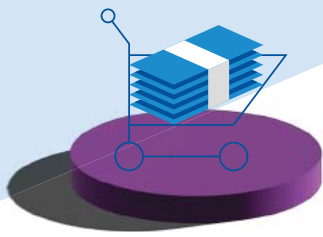
On 12 October 2023, following an investigation led by the EPPO in Vilnius (Lithuania), the District Court of Vilnius convicted six individuals and one company of document forgery, fraudulent account management and high value fraud.

One of the defendants, a business owner, had applied on behalf of his company for several EU-funded projects related to the promotion of SMEs, and received, with his business partners, EU funding to purchase machines and equipment for the production of Covid-19 protective filters and equipment.

The investigation revealed that the business owner had an agreement with his suppliers, who artificially inflated

the costs of the equipment by falsifying invoices and other documents. The business owner added these documents to the companies' accounting records, which led to the appearance of increased expenses on the company's balance sheet – thereby increasing the amount of funding received, and masking the fraudulent financial gain, causing a damage of €580 000 to the EU budget.

The court handed out suspended custodial sentences of between nine months and one year, as well as fines ranging from €19 000 to €150 000. As the defendants pleaded guilty and fully repaid the damage before the verdict became final, their sentences were reduced by one third.



## PROCUREMENT EXPENDITURE FRAUD

Around **8.5%** of the offences investigated by the EPPO by the end of 2023 concerned **suspected procurement expenditure fraud**. This fraud often manifests itself in the **unlawful manipulation of tendering procedures for public works**, such as the renovation of government buildings and transport infrastructure. Procurement expenditure fraud is predominantly committed via the use or presentation of false, incorrect or incomplete statements or documents. Documentary forgery is sometimes committed as an inextricably linked offence. Several cases include the involvement of corrupt public officials.

During the reporting period, the EPPO identified patterns of this type of EU funding fraud in sectors such as agriculture, infrastructure and regional development, education, research and innovation, social affairs and human resources. In addition, fraud concerning funds related to the Covid-19 pandemic is under investigation.

Common patterns of this type of fraud include:

- **Submitting false declarations in tendering procedures**, falsely indicating that the suspect meets the requirements of the tender;
- **Submitting false documents** to conceal the quality of contractually agreed works or materials used (e.g. a violation of technical requirements, a lack of necessary environmental permits, the use of lower quality materials);
- **Collusive bidding, manipulation of tenders, or unlawful 'favouritism'** – such as influencing selection boards and disregarding conflicts of interest – linked to public contracts, devised to award the tender to a specific economic operator;
- **Intentional splitting of the tender by the managing authority into different procedures**, permitting the same beneficiaries to avoid evaluation by the European Commission.

### Three charged with procurement fraud at National History Museum in Olomouc<sup>45</sup>

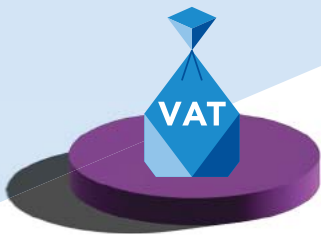


In June 2023, three people were charged with procurement fraud in an investigation led by the EPPO in Zlín (Czechia), into a suspected manipulation of a public contract at the National History Museum in Olomouc. The defendants were a public official who worked for the museum, and another two former employees.

The accusations related to the project 'Virtual museum in education – the use of new digital technologies in the connection of formal and informal education', financed by the EU's European Structural and Investment Funds under the 'Research, Development and Education' Operational Programme, granted by the Czech Ministry of Education, Youth and Sports. The estimated damage to the EU and national budgets is approximately €560 000.

According to the evidence, at least 14 members of the team ostensibly working on the project did not in fact carry out any of the activities allocated to them by the project. In addition, two of the defendants were accused of unduly favouring a specific supplier during the procedure to award the public contract of the project. The other defendant was also charged with the offence of abuse of authority by an official.

In order to recover the damage to the EU budget, the Czech police, on behalf of the EPPO, seized assets and real estate worth €600 000. The investigation of this case continues, and the suspects are entitled to the presumption of innocence.



## VAT REVENUE FRAUD

By the end of 2023, approximately **20%** of the offences investigated by the EPPO concerned **the most serious forms of VAT fraud**, connected with the territory of two or more participating EU Member States, and causing total damage of at least €10 million.

**This type of fraud is predominantly committed through the use or presentation of false, incorrect or incomplete VAT-related statements or documents.** The involvement of 'missing trader' companies, and sophisticated criminal organisations acting across borders, are defining elements. The overall estimated damage in VAT fraud cases investigated by the EPPO during the reporting period amounts to around **€11.5 billion**.

The areas subject to this type of fraud included the automotive sector, tyres for motor vehicles and car dealing, electronic and textile merchandise, VoIP services, heavy machinery, energy and pharmaceutical products, IT hardware and software, platinum coins, e-bikes, and alcoholic and non-alcoholic beverages.

Common patterns of this type of fraud include:

- **Carousel fraud perpetrated by organised crime groups through 'missing trader' companies acting in several Member States.** This type of fraud is often linked to money laundering involving the property derived from the VAT fraud scheme;
- **False declaration of the origin of goods imported from a non-EU country**, to avoid payment of VAT and anti-dumping duties;
- **Abuse of Customs Procedure 42**, where the conditions for the VAT exemption are not fulfilled, and where no VAT is paid in the Member State where the goods are effectively sold to the final consumer.
- **VAT fraud committed by private persons by using the mechanism of filter companies and so-called 'paper mill' companies**, which issue invoices for non-existent operations, in connection with the operation of introducing into the EU goods produced in non-EU countries;
- **VAT fraud involving damage of less than €10 million**, investigated as offences inextricably linked to customs duty fraud schemes, given that the two types of criminal conduct are often carried out through the same acts.

## EPPO raids criminal organisation reaching to Latin America in probe into €25 million VAT fraud<sup>46</sup>



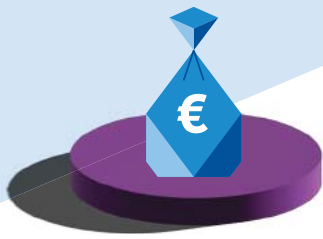
In November 2023, at the request of the EPPO in Madrid (Spain), 13 searches were conducted and 24 people were arrested, in a probe into a €25 million VAT fraud involving the trade of IT equipment, orchestrated by an organised crime group with a reach extending to Latin America.

According to the investigation, the suspects used a maze of companies based in Spain, in other Member States and in Latin America to funnel intra-community acquisitions into the suspects' primary company, which acted as the distribution point. The fraudulent scheme took advantage of EU rules on cross-border transactions between its Member States – as these are exempt from VAT – by using a chain of missing traders, which would

vanish without fulfilling their tax obligations. Other companies in the fraudulent chain would subsequently claim undue VAT reimbursements from the national tax authorities.

The evidence also shows that the suspects used structures and security measures specific to organised crime groups, including electronic communication applications used to prevent detection by the police, and that they channelled large sums of illicit profits into the acquisition of real estate.

The investigation of this case continues, and the suspects are entitled to the presumption of innocence.



## NON-VAT REVENUE FRAUD

By the end of 2023, around **9%** of the offences investigated by the EPPO concerned **non-VAT revenue fraud – in particular, customs and anti-dumping duties fraud** – most commonly committed through the use or presentation of false, incorrect or incomplete statements or documents.

This type of fraud notably concerned **smuggling and trade** in tobacco products, electronics, bicycles, industrial goods, spare parts or perishable goods (e.g. tomato paste), textiles, medical products (e.g. masks and gowns), cosmetics, fibreglass, solar panels, aluminium profiles produced for industrial uses, steel, screws, ceramic tiles and biodiesel.

Common patterns of this type of fraud include:

- **Submission of incorrect customs declarations and false invoices** to avoid customs duties and anti-dumping duties, by undervaluing the imported goods, declaring the wrong producer or declaring the wrong country of origin;
- **False customs import declarations** regarding the assembly operations performed upon the imported goods (assembled in an EU country or non-EU country from parts originating in China, e.g. bicycles), to evade customs duties;
- **Abuse of Customs Procedure 42**, where the conditions of the customs declaration are not fulfilled, and/or the content of the customs declaration is incorrectly stated (e.g. by undervaluing the transaction value).
- **Importation of e-bikes**, respectively assembled from bicycle parts, which were submitted to anti-dumping duties via the false declaration of the origin of the goods.

## Three convicted of import smuggling of luxury cars and organised tax evasion<sup>47</sup>



On 22 August 2023, the Osnabrück Regional Court convicted three individuals and three companies of import smuggling and organised tax evasion. This followed an investigation, code-named 'Cash', led by the EPPO in Hamburg (Germany), and carried out by the Hannover Customs Investigation Office since 2021.

The two main defendants, both from Germany, were suspected of transporting luxury cars from non-EU countries to the EU, on presentation of forged customs clearance documents. Consequently, no import duties were paid on these vehicles. Further investigations revealed that in the course of 2021, they had changed their modus operandi and were transporting the purchased luxury cars to the Netherlands by sea, air or land with the support of the third defendant.

The court found one of the main defendants guilty of organised and professional smuggling and of commercial smuggling, and imposed a custodial sentence of three years and six months in prison.

The other main defendant was sentenced to a suspended custodial sentence of one year and four months for smuggling.

The third defendant, an Estonian national, was sentenced to two years of imprisonment for organised and professional smuggling, and for the facilitation of organised and professional smuggling.

More than €1 million of the evaded import duties was secured through the confiscation of four luxury cars that were already seized in December 2021, and the financial compensation provided so far by two of the defendants.

In the judgment against one of the defendants, a confiscation order of almost €2.3 million was issued against the company he managed. The Hannover Customs Investigation Office then conducted another search of the company's premises in early September 2023, and a sports car worth €300 000 was secured.

The judgment is not yet final, as the defence lawyers of some of the defendants have appealed; they are entitled to the presumption of innocence.



## CORRUPTION

Around **3%** of the offences investigated by the EPPO by the end of 2023 concerned **active and passive corruption of public officials** (EU and national officials). **Public procurement procedures**, in particular, have been found to be at risk of corrupt activity by public officials, either in their capacity as members of evaluation panels or through illicit attempts to influence decision-making in such procedures.

Common patterns of this type of fraud include:

- **Bribery of public officials**, in exchange for the awarding of EU funds to specific projects or service proposals;
- **Bribery of public officials**, in exchange for the approval of ineligible and inflated additional costs, during the project execution phase.

The EPPO also investigated the bribery of a public official, in return for influencing an ongoing EPPO investigation.

### 56 people and two companies indicted for criminal association aimed at systemic agricultural funding fraud and corruption<sup>48</sup>



In October 2023, the EPPO in Palermo (Italy) indicted 56 individuals and two companies, in an investigation into organised criminal association, corruption and fraud involving agricultural funds in Sicily.

In June 2022, the Italian Financial Police (Guardia di Finanza) in Palermo uncovered evidence of a web of organised criminal activities involving high-level public officials and industry professionals. This gave rise to serious suspicions of the existence of an organised crime group, capable of steering decisions in order to allow private companies operating in the surroundings of Palermo to receive agricultural funding from EU and national sources, within the context of the European Regional Development Fund (ERDF).

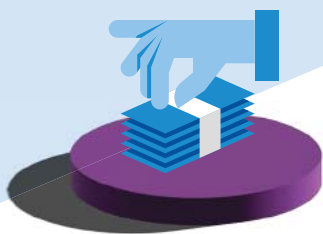
As part of the investigation, 12 suspects were placed under house arrest, and 10 additional suspects were obliged to appear before the judicial police. Money and assets worth approximately €2.5 million were preventively seized. Since then, the investigation has yielded crucial findings, indicating the existence of a criminal association involving a public official and members of a technical office in Marineo. It is understood that this group exerted undue influence over the decision-making process of public officials from the Provincial Agriculture Inspectorate (IPA) of the Sicilian region, ensuring that their clients were granted a disproportionately high percentage of funding

applications, resulting in significant financial gain for the members of the group.

According to the investigation, public officials from the IPA, which was responsible for evaluating the eligibility of funding requests, systematically favoured additional technical offices, including those of agronomists and engineers, during the processing and administrative phases of funding applications. This preference appears to have been cultivated through long-standing relationships. The investigative materials suggest over 20 unlawfully granted funding applications, and two instances of alleged corruption involving public officials and private entrepreneurs. In addition, a range of offences against public order – such as criminal association – and against public administration – including abuse of office, disclosure of official secrets, material/ideological forgery in public documents, suppression, concealment, and destruction of public records – are alleged to have been committed by the public officials of the IPA in Palermo, and by other members of the group in various roles. These allegations, supported by the decisions of the Palermo Court of Review, were accepted by the judge of the preliminary hearing in Termini Imerese, resulting in the indictment of all individuals suspected of involvement, in various capacities, in the illicit receipt of public contributions.

The investigation of this case continues, and the suspects are entitled to the presumption of innocence.





## MISAPPROPRIATION

Around **1.5%** of the offences investigated by the EPPO by the end of 2023 concerned misappropriation.

**Misappropriation occurs if a public official, who is entrusted with the management of funds or assets, commits, disburses, appropriates or uses them for a purpose other than the one they were originally intended for, and thereby damages the financial interests of the EU.**

Misappropriation often manifests itself in the diversion of EU funds by suspects who submit false documents or invoices related to fictitious posts or undue reimbursement claims (for example, fake travel expenses), or transferring EU official remunerations to individuals who are not entitled to receive them. Several misappropriation cases involve the misuse of funds granted for European Parliamentary Assistants.

### Embezzlement and misappropriation of EU funds by public school principal in Italy – pupils deprived of school lunches and computers<sup>49</sup>



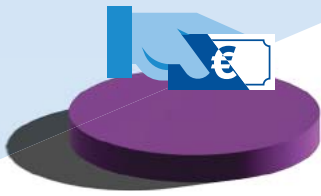
On 21 April 2023, the Carabinieri of Palermo (Italy) executed restrictive measures of house arrests against three suspects, based on the findings of an investigation into embezzlement and corruption led by the EPPO. Two of the suspects are public officials – a public school principal and her deputy – who are alleged to have embezzled both EU and national funds, related to various public school projects in a socially deprived area.

According to the ongoing investigation, the suspects falsely declared the number of pupils at a school to

justify receiving EU-funded scholarship programmes for public school students. These projects were never, or only partially, implemented. In addition, it is understood that significant amounts of food supplies and expensive computer and technological devices – which were intended for the students – had been stored inside the office of the principal, and were then misappropriated by the principal and by her deputy. The damage is currently estimated at over €100 000.

The investigation of this case continues, and the suspects are entitled to the presumption of innocence.





## MONEY LAUNDERING

Around **5%** of the offences investigated by the EPPO by the end of 2023 involved **money laundering** derived from the aforementioned criminal offences that the EPPO is competent to investigate.

**Money laundering is the process by which criminal proceeds are ‘cleaned’, so that their illegal origins are hidden.** Criminals use underground financial systems to process transactions and payments away from surveillance mechanisms. **Money laundering in ongoing EPPO investigations mainly appears in VAT fraud cases.**

It may also be committed with property derived from the undervaluation of customs duties (non-VAT revenue fraud) or from the defrauding of (agricultural) subsidies (non-procurement expenditure fraud).

Suspects may launder the unduly obtained sums by transferring them to bank accounts of companies created abroad or managed by family members, potentially followed by withdrawing the money in cash. Money laundering is also committed by purchasing real estate or luxury goods and reselling them, making it more difficult to trace the funds, and by reinvesting the profits from criminal activities into economic activities in licit or illicit markets (such as drug trafficking).

### Investigation Admiral uncovers massive VAT fraud and money laundering scheme, with estimated losses of up to €2.2 billion<sup>50</sup>



In December 2023, the EPPO in Porto (Portugal) filed an indictment against 12 suspects and 15 companies in the context of an investigation into a massive VAT fraud scheme extending to over 30 countries, code-named ‘Admiral’.

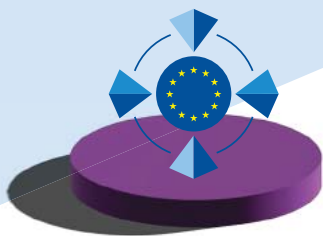
The defendants are alleged to have used a network of companies to evade the payment of VAT while trading in electronic devices, by using fraudulent invoices and tax declarations. The fraudulent scheme took advantage of EU rules on cross-border transactions between its Member States – as these are exempt from VAT – by using a chain of traders that did not fulfil their tax obligations.

The suspects are also accused of money laundering, by having channelled the illicit VAT profits to bank accounts

in non-EU countries. According to the evidence, in order to hide the criminal origin of the profits, the defendants invested in real estate and in the sale of luxury products in the EU, amassing fortunes in the process. A private banking manager is understood to have helped the group to avoid the rules in place against money laundering.

If found guilty, the defendants face up to 25 years in prison. The estimated damage in Portugal alone amounts to over €80 million. The estimated losses to the EU and to the national budgets under the Admiral investigation could amount to €2.2 billion.

The investigation of this case continues, and the suspects are entitled to the presumption of innocence.



## PARTICIPATION IN A CRIMINAL ORGANISATION

Around **5%** of the offences investigated by the EPPO by the end of 2023 concerned **participation in a criminal organisation**, which focused its criminal activity on the commission of any of the aforementioned offences. In ongoing EPPO investigations, **participation in a criminal organisation is most often found in**

**connection with VAT carousel fraud schemes or with customs fraud.** However, criminal organisations also operate in the field of non-procurement fraud (for example, organised defrauding of agricultural funds) or procurement fraud (such as unlawful participation in multiple large-scale procurement procedures).

### Three detained for fraud involving medical and IT research, €8.5 million seized<sup>51</sup>



In June 2023, the EPPO in Iași (Romania) detained three people and seized €8.5 million, in an investigation into a suspected criminal organisation that obtained millions in EU funds for medical and IT research.

The suspected ringleader of the group was apprehended on 28 June 2023, while attempting to go through passport control at Bucharest International Airport to board a flight to Athens. Two other suspects were also detained on that same day. They were placed under judicial control by the court; they were prohibited from leaving the country and contacting other parties in the process, and were also subjected to mandatory periodical presentation in the police station of their place of residence.

The crimes under investigation include expenditure fraud, money laundering, setting up a criminal organisation and forgery of documents. The case concerns two projects to purchase medical and IT equipment and software licences, which were financed up to 70% by the EU. One of the projects aimed at establishing a research department for the treatment of neuro-motor diseases, and the other, to develop innovative software programs for combating the illegal trafficking of goods. The total value of the contracts amounts to approximately €9 million.

According to the projects' EU financing contracts, the beneficiaries had to pay and provide proof of payment of their private contribution, amounting to 30% of the value of each invoice issued by the suppliers of the equipment, and only afterwards were they entitled to obtain the payment of the remaining 70%.

However, according to the investigation, the suspects simulated the procedure for awarding the acquisition contracts for the necessary equipment, in order to

grant both supplier contracts to a company under their control, which did not in fact have the capacity or resources to purchase it. In addition, the suspects are understood to have used another company under their control to produce invoices with significantly inflated prices (approximately three times the real price).

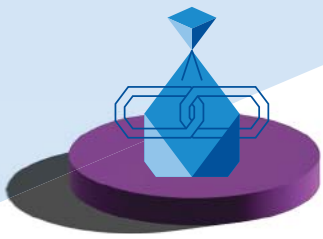
It is also suspected that the members of the group forged documents to certify that the equipment had been purchased and was functioning properly. In most cases, according to the evidence, the equipment was purchased at a much later date, after the suspects had unduly received the payments from the managing authority of the EU funds.

It is alleged that the suspects, in order to certify the payment of their private contribution, set up simulated circuits of payment for each invoice, depositing cash into the accounts of the beneficiaries, transferring the payment of the equipment to the accounts of the supplier under their control, and later withdrawing it in cash for their own benefit. According to the evidence, a portion of the illicit profits was used on leisure activities and international travel of the suspected ringleader to several Member States, as well as the maintenance of a power-yacht.

The suspected criminal organisation is understood to have fraudulently obtained approximately €4 million in EU funds.

In order to recover the damage to the EU budget, real estate of the suspects was seized, amounting to €8.5 million. The law establishes that, for each suspect, seizures have to be applied up to the probable total amount of the damage caused.

The investigation of this case continues, and the suspects are entitled to the presumption of innocence.



## INEXTRICABLY LINKED OFFENCE

Around **14%** of the offences investigated by the EPPO by the end of 2023 were other criminal offences, which are **inextricably linked to a PIF offence**.

The efficient investigation of offences affecting the financial interests of the EU and the principle of **ne bis in idem**<sup>52</sup> may require, in certain cases, an extension of the investigation to other offences under national law, where the underlying facts are substantially the same.

The most common inextricably linked offence is that of **forgery**, and it usually accompanies non-procurement or procurement expenditure fraud offences committed via the use or presentation of false, incorrect or incomplete statements or documents. Forgery is also found in VAT and non-VAT revenue fraud cases. In some cases, VAT fraud involving damage of less than €10 million is investigated as an offence inextricably linked to customs fraud, given that the two types of conduct are often carried out through the same acts.

### Business owner convicted of subsidy fraud and forgery<sup>53</sup>



On 18 July 2023, the County Court of Zagreb (Croatia) convicted a business owner of subsidy fraud and the inextricably linked offence of the forgery of documents, following an indictment by the EPPO. He was sentenced to 11 months' imprisonment, exchanged for community service and a fine of €26 512. The verdict was the result of a plea bargain, as the defendant pleaded guilty to all charges and paid the damage caused by committing the criminal offences.

Between March 2015 and November 2021, the Croatian citizen, the owner of a family farm, obtained large-scale non-reimbursable grants for agricultural projects, co-funded by the European Agricultural Fund for Rural Development (EAFRD) and the state budget of the Republic of Croatia. In his applications, he

falsely claimed to have the financial means necessary to implement the proposed projects. In addition, he subsequently claimed to have made payments to suppliers, which was never done. He also falsely declared that he had no debts to the state budget of the Republic of Croatia.

In total, the small business owner sent three requests for approval and payment of non-reimbursable support for his business projects. For one of the requests, the paying agency transferred €221 873.84 to the bank account of his business. As for the remaining two requests, the payments were not made, as the agency had discovered that the suspect had debts to the state budget of the Republic of Croatia.

# In focus: NextGenerationEU

By the end of 2023, the EPPO had 206 active investigations related to NextGenerationEU funding, with an estimated damage of over €1.8 billion. This represents approximately 15% of all the cases of expenditure fraud handled by the EPPO during the reporting period, but in terms of estimated damage, it corresponds to almost 25%. This shows that NextGenerationEU funding is a target for fraudsters.



Our investigations concerned a variety of projects financed under NextGenerationEU: **public transport; public infrastructure; the green economy and technology; support to company competitiveness; innovation and digital transformation; training and development; education and research; health; and public administration.** We also opened investigations into offences related to specific programmes, such as the ‘**repair bonus**’ and the ‘**energy bonus**’, designed to support citizens in making environmentally sustainable choices.

The use of false, incorrect or incomplete statements or documents, or the non-disclosure of information in violation of specific obligations, were by far the most common tools for deceiving public authorities. The main purpose of the applicants was to **conceal the absence of essential or advantageous criteria** – economic, legal and factual situations – for obtaining the financing, or not to declare situations of a conflict of interest or of double funding that would prevent the financing. The most common instrumental offences registered in EPPO cases were related to the **forgery of documents** or to the **presentation of false statements to the public authority.** Investigations into procurement-related

expenditure fraud also involved offences such as **bid-rigging** or **fraud in public procurement procedures.**

In several cases, the frauds were related to funds that had been wired to beneficiaries as an upfront payment, in order to cope with the expenses of the initial phase of a project. In fact, these beneficiaries turned out to be **sham companies** or **fictitious economic operators;** the projects were not effectively carried out, and the funds were immediately transferred to bank accounts abroad, with a final destination in non-EU countries. In such cases, as a rule, the EPPO initiated investigations into **money laundering** as well.

The EPPO has also initiated investigations into possible wrongdoings by public officials, including **corruption-related offences.** These are cases where the public officials are suspected of having acted illegally in favour of private beneficiaries, or in situations of a **conflict of interest,** and where the offence of abuse of official authority or power is registered. **Bribery** was also investigated by the EPPO, as an instrumental offence in awarding contracts and projects to specific subjects, both in procurement and in non-procurement fraud.

In 2023, the EPPO has only begun to identify organised crime groups involved in this fraudulent activity. Their modus operandi is already clear, though complex. Criminal networks **organise** a large number of **sham companies** and **fictitious economic operators**, recruit **frontmen** and **professional enablers**, and coordinate the presentation of **accounting** and **legal paperwork**, carefully designing the **false statements** and the **forged documents**. The activity is carried out in several territories, and the economic operators have the appearance of being active in very different sectors and disconnected from each other, in order to conceal that it is a single large-scale organised scam, and not several unconnected frauds of a small scale. Nevertheless, our investigations showed that there is usually a **single operational centre** where the fraud is coordinated and documents are prepared, and that the same experts, accountants and other professional enablers offer their services to all the involved subjects.



The scam is organised at a higher level, by individuals who do not appear to have any role in the specific fraud but take action behind the scenes. They are strictly connected to **serious organised criminal groups**, which are the effective beneficiaries of the ill-gotten gains.



In 2023, the main sources of detection and reporting to the EPPO in this area were, by far, **national law enforcement authorities**. Their ability to detect **fraud** in this area was the strongest when they took a pro-active analytic approach.

**Private parties** also contributed a fair share, in accordance with the public resonance of the NextGenerationEU funding.

Reporting from **EU institutions, bodies, offices and agencies** has been minimal.



# Recovery of the proceeds of criminal activity

In 2023, **475 recovery actions** took place in **19** of the participating Member States (Austria, Belgium, Croatia, Czechia, Estonia, Finland, France, Germany, Greece, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Portugal, Romania, Slovakia and Spain). In total, the EPPO **requested more than €1.53 billion** to be **seized**, and the **seizure of €1.5 billion was granted**.

**This represents 22 times the budget of the EPPO in 2023.**

Final confiscations of more than €60 million were ordered by courts in definitively resolved cases.

The single highest seizure was more than €9.9 million in monetary instruments. In eight cases, a total of more than €7.5 million was recovered before trial. Extended confiscation was requested in 22 instances, in order to restrain assets towards which some protective measures had been taken by the suspects to avoid confiscation. The EPPO made extensive use of value-based confiscation to enable recovery. The EPPO also made several confiscation requests (41) with the intention of securing possible civil actions.



The main assets seized were bank accounts, followed by real estate properties, vehicles, cash as well as shares, cryptocurrencies, gold and silver bars, paintings and luxury items. Criminal merchandise – such as electronic devices, machinery, equipment, clothing products, household goods, toys or e-bike components – has been seized and removed from the market, effectively depriving the criminals of the benefit of their illicit activities.





# ACTIVITY OF THE COLLEGE





# Activity of the College

**The College of the EPPO is responsible for the general oversight of the EPPO's activities, and for taking decisions on strategic matters and on general issues arising from individual cases** – chiefly to ensure coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the participating Member States.



**During 2023, the College met 22 times and adopted 73 decisions<sup>54</sup>.**

In this period, the College adopted its Anti-fraud Strategy 2023-2025<sup>55</sup>, the anti-harassment policy for staff<sup>56</sup> and for Members of the College or European Delegated Prosecutors<sup>57</sup>, and agreed working arrangements with the Special Anti-Corruption and Organised Crime Structure of the Republic of Albania, the National Anticorruption Centre of the Republic of Moldova, the National Anti-Corruption Bureau of Ukraine, the Ministry of Justice of the Kingdom of Denmark (an EU Member State that does not participate in the EPPO) and the Prosecutor's Office of Bosnia and Herzegovina<sup>58</sup>.

The College also concluded a working arrangement establishing the methods of cooperation between the EPPO and: the European Climate, Infrastructure and Environment Executive Agency (CINEA); the European Education and Culture Executive Agency (EACEA); the European Innovation Council and SMEs Executive Agency (EISMEA); the European Research Council Executive Agency (ERCEA); the European Health and Digital Executive Agency (HaDEA); and the European Research Executive Agency (REA)<sup>59</sup>.

The College has also concluded working arrangements establishing cooperation on training activities within the scope of its founding regulation, including with the European Judicial Training Network (EJTN), the Guardia di Finanza and the European Union Agency for Law Enforcement Training (CEPOL)<sup>60</sup>.

With the benefit of operational experience, the College amended decisions it had previously made, regarding: the EPPO's amended financial rules, adopted in 2021, in order to progress in the implementation of Article 31 of the EPPO Regulation related to cross-border investigations, in accordance with the Commission Decision C (2023) 1143 final of 15 February 2023<sup>61</sup>; rules concerning the processing of personal data by the EPPO<sup>62</sup>; and the Conditions of Employment of the European Delegated Prosecutors (CEEDP)<sup>63</sup>.

Also with regard to operations, the College adopted the workflow on EPPO cases opened at Eurojust, involving non-participating Member States and/or non-EU countries, at the request of the handling European Delegated Prosecutor<sup>64</sup>, and a new private party policy<sup>65</sup>.

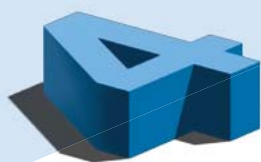
As appointing authority, the College appointed a new Deputy European Chief Prosecutor (DECP)<sup>66</sup> and renewed the mandate period of the other DECP<sup>67</sup>. It also appointed European Delegated Prosecutors in Bulgaria, Croatia, Czechia, Estonia, France, Germany, Greece, Italy, Lithuania, Portugal, Romania and Spain<sup>68</sup>, and the EPPO's Digital Steering Board<sup>69</sup>.

The College also adopted the Draft Budget 2024<sup>70</sup>, the Draft Single Programming Document for the period of 2024–2026<sup>71</sup>, the EPPO's 2022 Consolidated Annual Activity Report (CAAR)<sup>72</sup> and the EPPO's Single Programming Documents for the periods 2022–2024<sup>73</sup> and 2023–2025<sup>74</sup>.





# ACTIVITY OF THE PERMANENT CHAMBERS



# Activity of the Permanent Chambers

**The Permanent Chambers monitor and direct the investigations and prosecutions conducted by the European Delegated Prosecutors, ensure the coordination of investigations and prosecutions in cross-border cases and, by implementing the decisions adopted by the College, ensure coherence, efficiency, and consistency in the EPPO's prosecution policy throughout the participating Member States.**

Additionally, the European Prosecutor supervising an investigation or prosecution in an individual case takes part in the deliberations and decision-making of the Permanent Chamber in that individual case.

Each Permanent Chamber relies on legal and administrative support, so as to ensure proper and thorough monitoring of each of the investigations.

Cases are allocated randomly to the Permanent Chambers immediately after registration. Each of the 15 Permanent Chambers consists of a chairperson and two other European Prosecutors, who are its permanent members.

**In 2023, the Permanent Chambers held 481 meetings.**

## NUMBER AND TYPE OF PERMANENT CHAMBERS' DECISIONS

### REGISTRATION AND VERIFICATION

Decisions instructing the EDP to exercise the EPPO's competence	Evocation cases	14
	Initiation cases	37
Decisions to reopen an investigation		1

### INVESTIGATIONS

Instructions for EDPs		39
Decisions on the review of assisting measures		0
Decisions to merge cases concerning the jurisdiction of more than one Member State		7
Decisions to split cases concerning the jurisdiction of more than one Member State		4
Decisions to reallocate to another EDP	In the same Member State	11
	In another Member State	4
Approved requests for exceptionally costly investigative measures		2

## CONCLUSION OF CASES

### NUMBER OF TERMINATION DECISIONS

Decisions to prosecute before a national court		<b>135</b> <sup>75</sup>
Decisions to apply a simplified prosecution procedure		<b>51</b> <sup>76</sup>
Decisions to dismiss a case		<b>206</b> <sup>77</sup>
Decisions to refer a case	According to Art. 34(1) <sup>78</sup> EPPO Regulation	<b>67</b> <sup>79</sup>
	According to Art. 34(2) <sup>80</sup> EPPO Regulation	<b>4</b>
	According to Art. 34(3) <sup>81</sup> EPPO Regulation	<b>89</b>
Number of cases where national authority did not accept the case (Art. 34 (5) EPPO Regulation)		<b>2</b>

### COURT PROCEEDINGS

Decisions to lodge or maintain the appeal	<b>7</b>
Decisions not to lodge an appeal	<b>27</b>
Decisions to withdraw the appeal	<b>4</b>

### ORGANISATIONAL MATTERS

Decisions on the request of the EP(s) to conduct the investigation personally	<b>3</b>
Decisions to reallocate to another EDP in the same Member State in case of conflict of interest	<b>2</b>
Number of cases reallocated to another Permanent Chamber	<b>136</b>









# ACTIVITY OF THE EUROPEAN DELEGATED PROSECUTORS



# Activity of the European Delegated Prosecutors

**The European Delegated Prosecutors form the front line of the EPPO, working on the decentralised level in 22 different EU Member States.**

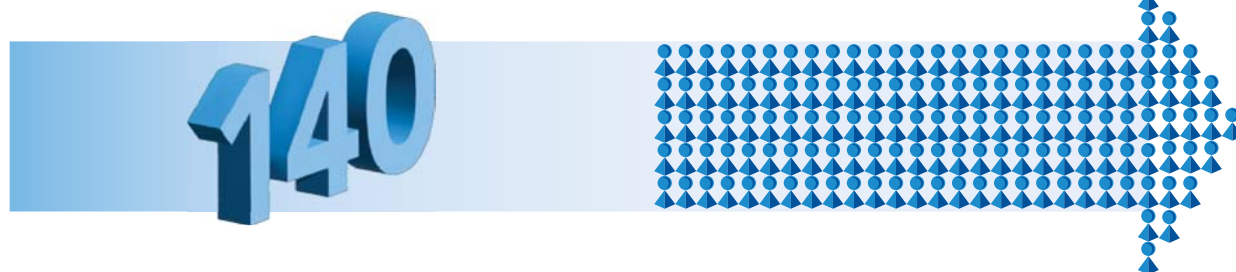
It is their key responsibility to investigate, prosecute and bring to judgment crimes affecting the financial interests of the EU – including taking timely and legally correct decisions, fulfilling the reporting obligation to the Permanent Chambers and cooperating with other European Delegated Prosecutors in cross-border cases. Additionally, they are responsible for the establishment of contacts and cooperation with national law enforcement agencies, controlling agencies and other relevant partners, and for promoting and introducing the work of the EPPO at the national level.

**The offices of the European Delegated Prosecutors are located in 42 cities in the 22 Member States.**

As a rule, the European Delegated Prosecutors have jurisdiction in the whole territory of their respective Member State. While they carry out investigations according to the national rules of criminal procedure, they operate with complete independence from their national authorities.

On 31 December 2023, there were **140 European Delegated Prosecutors** in active employment.

During the reporting period, 35 European Delegated Prosecutors were appointed, three resigned and five were dismissed by the College to retire or take up new positions – including two, upon their respective appointments to the position of European Prosecutor.

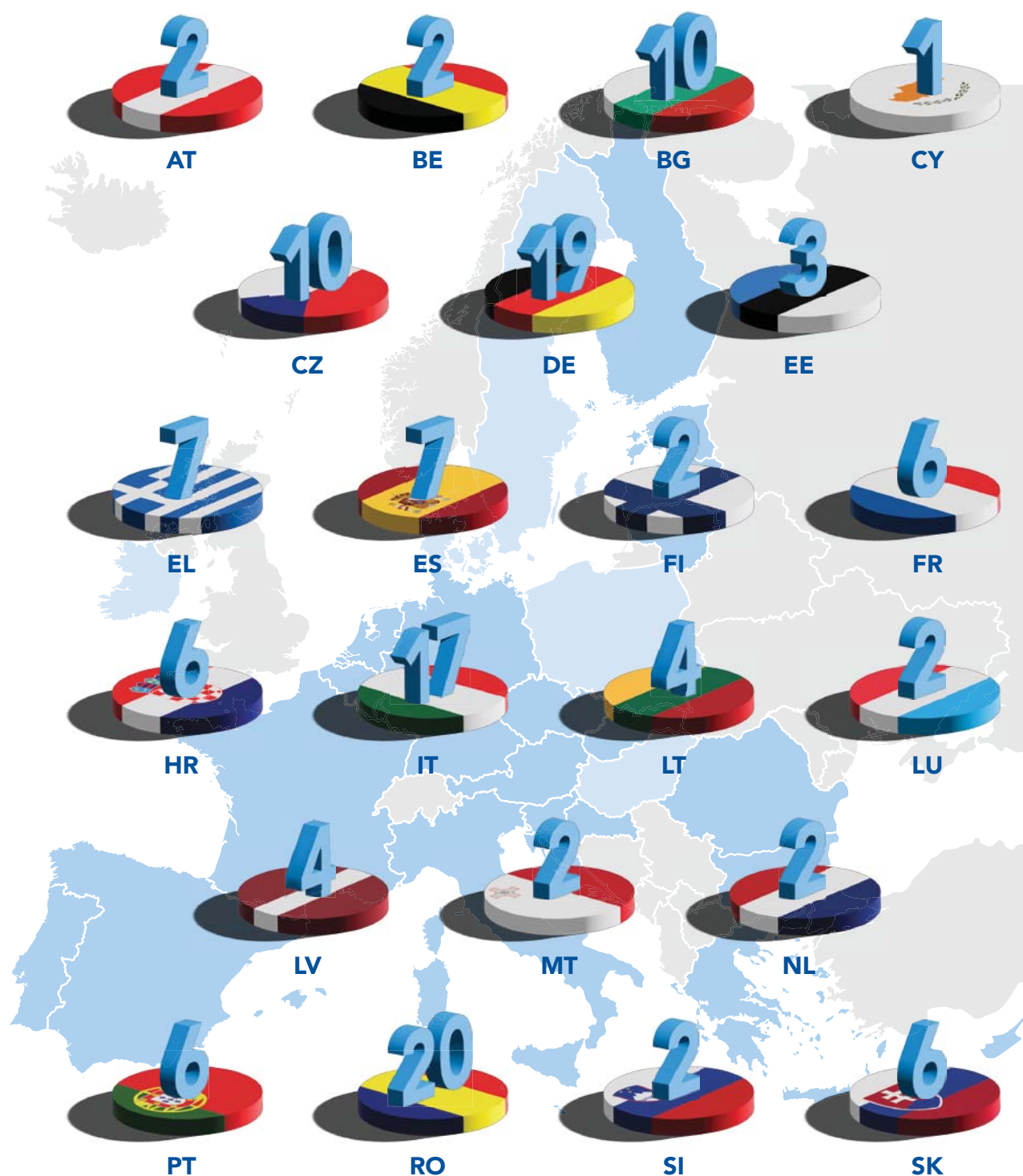


## THE EUROPEAN DELEGATED PROSECUTORS' ASSOCIATION

In order to facilitate better cooperation between the Central Office and the decentralised level of the EPPO in the participating Member States, the European Delegated Prosecutors' Association was formed in December 2022.

In 2023, the association was formally registered. Throughout the year, it held regular meetings with the European Chief Prosecutor and Deputy European Chief Prosecutors, one meeting with the College of the EPPO and frequently liaised with the HR unit. It also elected a new board, following the conclusion of the mandate of the provisional board set up upon the founding of the association. Moreover, two permanent commissions were created – one dedicated to working conditions, and the other, to legal affairs – with a view to providing reasoned proposals that might contribute to improving the overall cohesion of the EPPO.





**Number of  
European Delegated Prosecutors (Active)**

## TRAINING AND WORKSHOPS

In 2023, the EPPO continued its efforts to strengthen the professional development and spirit of belonging of the European Delegated Prosecutors who work in the 22 different Member States.

Five workshops were organised at the Central Office on different topics:

**Investigations involving EU staff and EU elected officials protected by immunities and privileges;**

**Cooperation with the Permanent Chambers;**

**Non-VAT revenue fraud and the EPPO's role in investigating customs fraud and other associated criminal offence typologies;**

**Asset recovery, with an accrued anti-money laundering perspective;**

**An 'All-EDP Forum'.**



This last event, held in December, gathered all active European Delegated Prosecutors for an overview of the year's achievements, and a discussion on future challenges and plans for 2024. All workshops also facilitated cooperation on cross-border cases, based on the complex mechanism of Article 31 of the EPPO Regulation.

In addition to the workshops, 15 professional training courses were organised, coordinated and delivered by the consortium of the Academy of European Law and European Judicial Training Network (ERA-EJTN), which included the following topics:

**Admissibility of evidence gathered in EPPO cases;**

**EU funding;**

**Forensic accounting;**

**Financial investigations;**

**The EPPO and non-EU countries;**

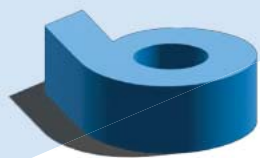
**English legal terminology;**

**Analytical tools.**



# **OPERATIONS AND COLLEGE SUPPORT**





# Operations and College Support

**The Operations and College Support unit provides a range of legal, investigative and administrative services that sustain the EPPO's operational activity, leveraging on its specific position to provide distinct added value to investigations.**

The unit's main areas of activity are: supporting the decision-making process of the Central Office in operational matters; processing information concerning potential offences falling under the competence of the EPPO; providing investigative expertise to ongoing cases; and developing support services for the operational activity. In 2023, the unit underwent a reorganisation process to align its structure with the overall strategic priorities of the EPPO, in order to ensure focus and a proper allocation of resources to the relevant areas of activity.





## REGISTRY AND OPERATIONAL STAKEHOLDERS

**The Registry and Operational Stakeholders sector is responsible for processing all information reported to the EPPO pursuant to Article 24 of the EPPO Regulation, implementing the private party policy and coordinating, at operational level, the cooperation with the EPPO's partners, including the hit/no-hit mechanism.**

In 2023, it processed **1 562 crime reports from national authorities** and **108 crime reports from institutions, bodies, offices and agencies of the EU (IBOAs)**. Sources of the reports include all participating Member States and five IBOAs<sup>82</sup>.

The Central Office also processed **2 194 reports from private parties**, of which 1 770 were assessed as manifestly outside of the EPPO's competence. Approximately 300 further reports were submitted to the decentralised offices in the Member States, and were also assessed as manifestly outside of the EPPO's competence. The highest number of reports sent by private parties in participating Member States to the

Central Office originated from Croatia (433), Belgium (221), Germany (199), Bulgaria (179) and Romania (156), while 132 reports originated from non-participating Member States and 279 from non-EU countries<sup>83</sup>.

The reporting of information by national authorities and EU institutions, bodies, offices and agencies 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.

In 2023, a pilot project granting access to some of the EPPO's **digital tools** to the National European Delegated Prosecutors' Assistants (NEDPAs) was conducted, thus facilitating the exchange of information, and increasing the quality of the data available in the EPPO's Case Management System. This project was a success, with very encouraging preliminary results – so a decision was made to extend it, in 2024, to a greater number of NEDPAs.



## OPERATIONAL LEGAL SUPPORT

**The Operational Legal Support sector is responsible for providing operational legal support to the Central Office – namely the European Chief Prosecutor, the Permanent Chambers and the European Prosecutors.**

This work includes case-related legal analysis and advice, the definition and implementation of operational procedures, monitoring the consistency of the internal practice, and facilitating the interactions within the Central Office, as well as with the European Delegated Prosecutors.

In 2023, this sector supported the Permanent Chambers in monitoring and directing **1 927 active investigations** and organised **481 meetings of the Permanent Chambers**. A dedicated team of national

legal system experts provided targeted support to the European Prosecutors, acted as **contact points** for the European Delegated Prosecutors and provided legal advice on matters relating to national law.

This sector also contributed to the **information exchange** with EU institutions, bodies, offices and agencies, to ensure that appropriate measures could be taken. In addition, this sector provided key legal and operational services, including the creation and running of an EPPO case law database, circulation of regular information about new developments in case law and legal literature, as well as the management of legal research databases.



## INVESTIGATIONS AND ANALYSIS SUPPORT

**The Investigations and Analysis Support sector provides expert investigative and analytical support to investigations, via case analysts and financial investigators operating as Case Support Officers, in a structure corresponding to the most prevalent types of fraud.**

The establishment of dedicated specialised teams targeting the most prominent types of fraud (VAT fraud, customs fraud and expenditure fraud and corruption) has enabled this sector to significantly strengthen its capabilities and fine-tune its support, particularly regarding cases where significant added value may be achieved through the support activities performed at the Central Office level. Notably, these efforts contributed to further developing **innovative methodologies** for detecting links between

investigations conducted in different Member States, thereby helping to **coordinate** various operational actors involved, and ultimately, to investigate cases more effectively.

Additionally, this sector began documenting **best practices** for investigative approaches in relation to each relevant crime area, and identifying relevant patterns and trends.

Moreover, the sector has successfully recruited **new expertise**, facilitated expanded access to operational databases, operationalised new tools to support actions in situ, and overall broadened the scope of support for EPPO investigations. It has also started enabling or providing focused support in highly specialised fields, including forensic analysis.



## OPERATIONAL SUPPORT SERVICES

**The Operational Support Services sector is responsible for identifying the operational needs of the EPPO, and participates in all projects aiming to develop the digital investigative tools and environments required to bolster the effectiveness of its investigations and prosecutions.**

This sector also manages the linguistic services specific to the work of a supranational prosecutorial body, coordinates the organisation of operational meetings and manages inductions and training for operational staff. There were 25 operational meetings organised in 2023, as well as the workshops discussed in Section 5.



## PROCESSING OF REPORTED INFORMATION

### NATIONAL AUTHORITIES AND IBOAS

In 2023, the EPPO processed **1 562 crime reports from national authorities** and **108 crime reports from IBOAs**. Sources of the reports include all 22 participating Member States and five IBOAs.

The reporting of information is done via **EPPOBox**, and SIENA, for secure communication with Europol.

The EPPO has continued to work closely with the national authorities of the Member States in the development of the reporting network and in the designation of the

competent authorities pursuant to Article 117 of the EPPO Regulation. By the end of 2023, the reporting network of the EPPO had expanded to **699 EPPOBox users** – which is 161 more than last year. This includes 16 of the designated authorities from the Member States connected directly with the Central Office in Luxembourg. Direct connection with key EPPO partners at EU level now exists with Europol, Eurojust, the European Anti-Fraud Office (OLAF), the European Commission, the European Court of Auditors, the European Investment Bank, the European Central Bank, Frontex and Eurofisc.

### PRIVATE PARTIES AND LEGAL ENTITIES

The EPPO's central and decentralised levels received a total of **2 744 submissions from private parties and legal entities** in 2023. This represents an average of 52 per week.

Of these, **250 (9%)** were **repetitive reports and questions** from the public received by the Central Office, mainly on the status of investigations or proceedings, which were processed together with the corresponding European Prosecutor and the handling European Delegated Prosecutors.

Throughout the reporting period, the EPPO's Central Office received **132 reports** from **all five non-participating EU Member States** – Denmark (5), Hungary (58), Ireland (7), Poland (53), Sweden (9) – and **279 reports** from **non-EU countries**, including Armenia (7), Bosnia and Herzegovina (7), Russia (8),

Serbia (7), Switzerland (17), Türkiye (7), the UK (16), Ukraine (7) and the USA (132).

Of the 2 744 private party and legal entity submissions received, **424 (15%) related to the EPPO's competence**. Each of these reports was verified as a new registration case, or processed by the European Delegated Prosecutor under an existing EPPO registration or investigative case.

**2 070 (75%) reports by private parties and legal entities** were assessed as manifestly outside of the EPPO's competence. The EPPO **referred 380 (14%) reports** to the competent national authorities, when the reports did not relate to the EPPO's mandate but **might constitute a crime** under their competence. It **referred 58 (2.1%) reports** by private parties to OLAF for their processing.





The background of the entire page is a blue-tinted photograph of a man with glasses and a beard, wearing a light-colored shirt, looking down at a tablet computer. He is in a server room, with rows of server racks visible in the background. On the left side, there is a close-up of a dense bundle of network cables. In the lower right quadrant, there is a 3D graphic of a white L-shaped block with a blue shadow, resting on a dark blue surface.

# **IT, SECURITY AND CORPORATE SERVICES**





# IT, Security and Corporate Services

The EPPO's IT, Security and Corporate Services unit continued, in 2023, the implementation of its two already ongoing major programmes: the **IT Autonomy Programme**, to offer a complete catalogue of administrative IT services fully managed internally, and the **Case Management System (CMS) Programme**, to further develop the digitalisation of the organisation in its core business area.

## IT AUTONOMY PROGRAMME

In 2023 the EPPO continued to prepare to gradually transition from a digital workplace provided by the European Commission's Directorate-General for Digital Services (DIGIT) to an EPPO-owned and operated solution. The resources needed to implement this important and necessary change were included in the EPPO's budget request for 2024.



## CMS PROGRAMME

The **CMS Programme's objective** during the 2023 year was to further **develop the EPPO's digital tools** to effectively and efficiently support prosecution operations, with a particular focus on enhancing and maturing the resilience, availability and adaptability of its components to the changing business needs of the organisation.

In the first quarter, the College prioritised the urgent need for additional analytical tools to allow efficient investigation work on major EPPO cases. New capabilities have been deployed and embedded in the analytical processes, to support ongoing cases. While the first set of tools remains limited, it allowed for the improvement of internal knowledge, and the development of a roadmap of business needs for long-term digital forensics and analytical systems.

The various projects related to interoperability with EU Member States and EU institutions, bodies, offices and agencies, initially targeted to deliver pilot implementations, could not be deployed as expected, due to a lack of budget and resources.

More efficient support for prosecution operations was developed via a pilot project, to be extended in 2024, to connect the National European Delegated Prosecutors' Assistants (NEDPAs) to the EPPO CMS. This is with a view to unburdening the European Delegated Prosecutors of administrative tasks, and creating the basis for more accuracy of case data between national case management systems and the EPPO CMS.

Other support tools for collaboration on case files and casework data have been introduced, or new features developed, and integrated with automatic machine translation, or digital signature components.

**From a technological perspective, the core underlying platform of the CMS had a major software upgrade,** and additional security controls are implemented on a continuous basis to maintain a high level of security of systems and data.

## SECURITY

In 2023, the EPPO focused on enhancing its security governance. With regard to the **security of the digital systems** used for the handling of operational and administrative data, the EPPO prepared a framework including new processes, roles and responsibilities and policies documenting the required security controls.

In addition, several risk assessments were carried out to assess the security framework of the digital systems used by the EPPO for the handling of administrative data. They supported the implementation of additional technical and governance measures to enhance the EPPO's security environment.

From a **cybersecurity** perspective, a 'red team exercise' was carried out with the support of CERT-EU – the Computer Security Incident Response Team of all EU institutions, bodies, offices and agencies – aimed at testing the security incident response processes. This exercise allowed the EPPO to identify improvement areas, update existing processes and maintain user awareness.

Equally, from a **security awareness** perspective, in 2023 multiple information and cyber security sessions were carried out for EPPO personnel to ensure alertness to the latest threats that might impact EPPO information or systems.

Regarding **security coordination** and outreach, the EPPO completed, in 2023, the set-up of security contact points in all participating Member States. This is aimed at facilitating enhanced cooperation on security matters, in relation to staff and EPPO offices located in those Member States.

The EPPO also continued to participate in the **Cybersecurity subgroup** of the Interinstitutional Committee for Digital Transformation (ICDT), and prepare its readiness for the EU's new Cybersecurity Regulation 2023/2841, which was adopted by the European Parliament and the Council of the EU at the end of the reporting period.



In the context of **physical and personnel security**, the EPPO, in cooperation with the Central Office's host state, Luxembourg, carried out several updates to improve the security and safety of its premises, with similar ones expected in 2024. This was complemented by specialised training for EPPO staff, to increase preparedness for responding to urgent situations.

## CORPORATE SERVICES

In order to ensure the delivery of the EPPO's mission, several activities were carried out in terms of Corporate Services in 2023:

▼  
A new building management company was onboarded, in cooperation with the host state, supporting the delivery of the EPPO's activities in the Central Office;

▼  
Following refurbishment works carried out by the host state, the EPPO started to occupy two additional floors in its current premises, which were equipped with new furniture, IT equipment and other facilities;



▼  
In order to address further business and security needs for its premises, the EPPO and the host state initiated, in 2023, a project called 'Phase IV', which includes the refurbishment of the remaining floors, as well as the improvement of security measures at the EPPO's Central Office;

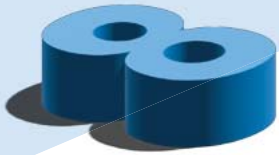
▼  
The EPPO signed a new Service Level Agreement with the European Parliament for shuttle bus services between Luxembourg and Brussels;

▼  
Continuous delivery of day-to-day services related to building management, office management, mail management, cleaning and catering services also continued throughout the year, allowing the EPPO to carry out its operational activities and fulfil its mandate.



A blue-tinted photograph of a group of people in a meeting. In the foreground, a large, 3D, light blue number '8' is prominently displayed. The background shows several people, including a man with glasses and a beard, looking towards the right. The overall image has a professional and modern feel.

# **HUMAN RESOURCES AND STAFF DEVELOPMENT**



# Human resources and staff development

## THE DEPLOYMENT OF THE

### Development of HR Function/Framework to nurture attractiveness as an employer

1

After 2022, which saw the number of staff members at the EPPO Central Office almost double, 2023 constituted a year of organisational stabilisation and increased maturity. This context provided the opportunity to reinforce the foundations of the EPPO's human capital management framework, shifting its focus from recruitment and organisational growth to a forward-looking strategic plan.

The HR future roadmap was defined around the following key priorities:

- ▶ Performance management;
- ▶ Talent management;
- ▶ Career development;
- ▶ HR process compliance and improvement, including the initiation of the definition of the EPPO's mission, vision and values.

### Consolidation of HR compliance framework

2

The EPPO continued to reinforce its compliance framework, by adopting and implementing statutory obligations as established in the EU Staff Regulations and in the associated General Implementing Rules, for instance, in the area of hybrid working conditions. A total of 61 Implementing Rules were in adoption by the end of 2023.

Efforts were also allocated on the administration of rights, obligations, employment contracts, and Article 90 complaints and appeals management. A reinforced HR service performance monitoring function was put in place, via the development and improvement of dedicated HR key performance indicator dashboards.



In line with the **EPPO's 2023 Annual Work Programme**, the EPPO introduced **systematic forecasting, planning and reviewing** of its **Human Resources** needs, leading to the strengthening of its workforce and strategic planning as part of the single programming and budgeting exercises.

## HR 2023 STRATEGY ENCOMPASSED:

### Engagement and retention of top talent at Central Office

3

The EPPO reinforced its capacity to conclude timely and transparent recruitment procedures, in line with its establishment plan. It conducted 24 selection procedures in 2023, 45 statutory staff members were onboarded, and 8 new European Prosecutors joined the College of the EPPO.

The performance management exercise (objectives setting and appraisal of 105 staff members, and of 91 probation period assessments) and the reclassification procedure (26 staff members reclassified) were efficiently concluded.

A traineeship programme was launched for the first time in 2023, leading to the onboarding of EPPO trainees in the Legal Service (two trainees per semester, for a total of four trainees throughout the year).

An overall occupancy rate of 90.63%, and a turnover rate of 5.9% for temporary and contract agents, was registered.

### Upscaling provision of HR services to decentralised offices

4

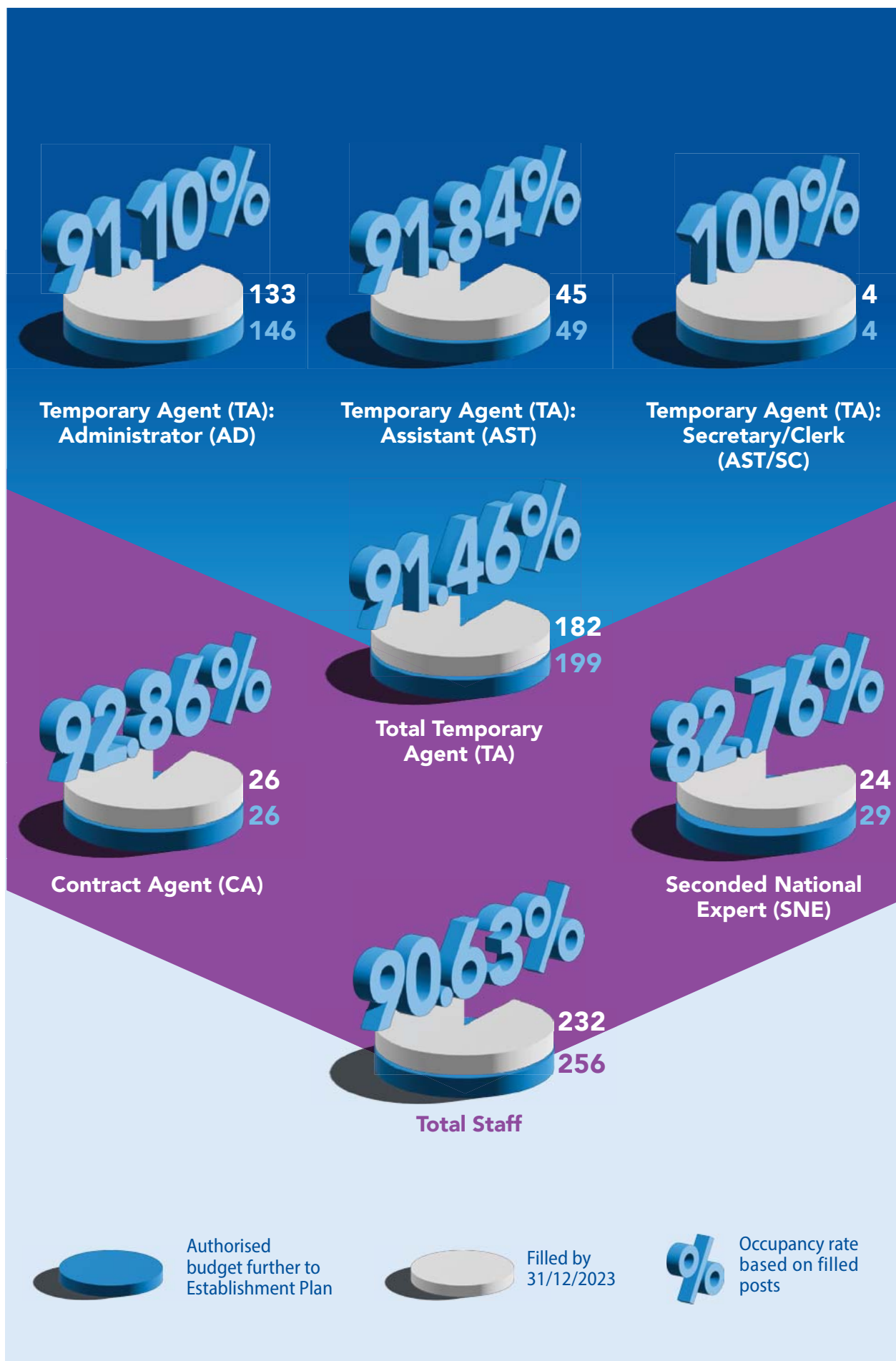
Throughout the year, increasing HR support was provided to the European Delegated Prosecutors, and to their conditions of employment.

A dedicated HR business support function was established, seeking to boost the quality of the services provided by HR at the central and decentralised levels.

Overall, 2023 saw the appointment of 35 new European Delegated Prosecutors.

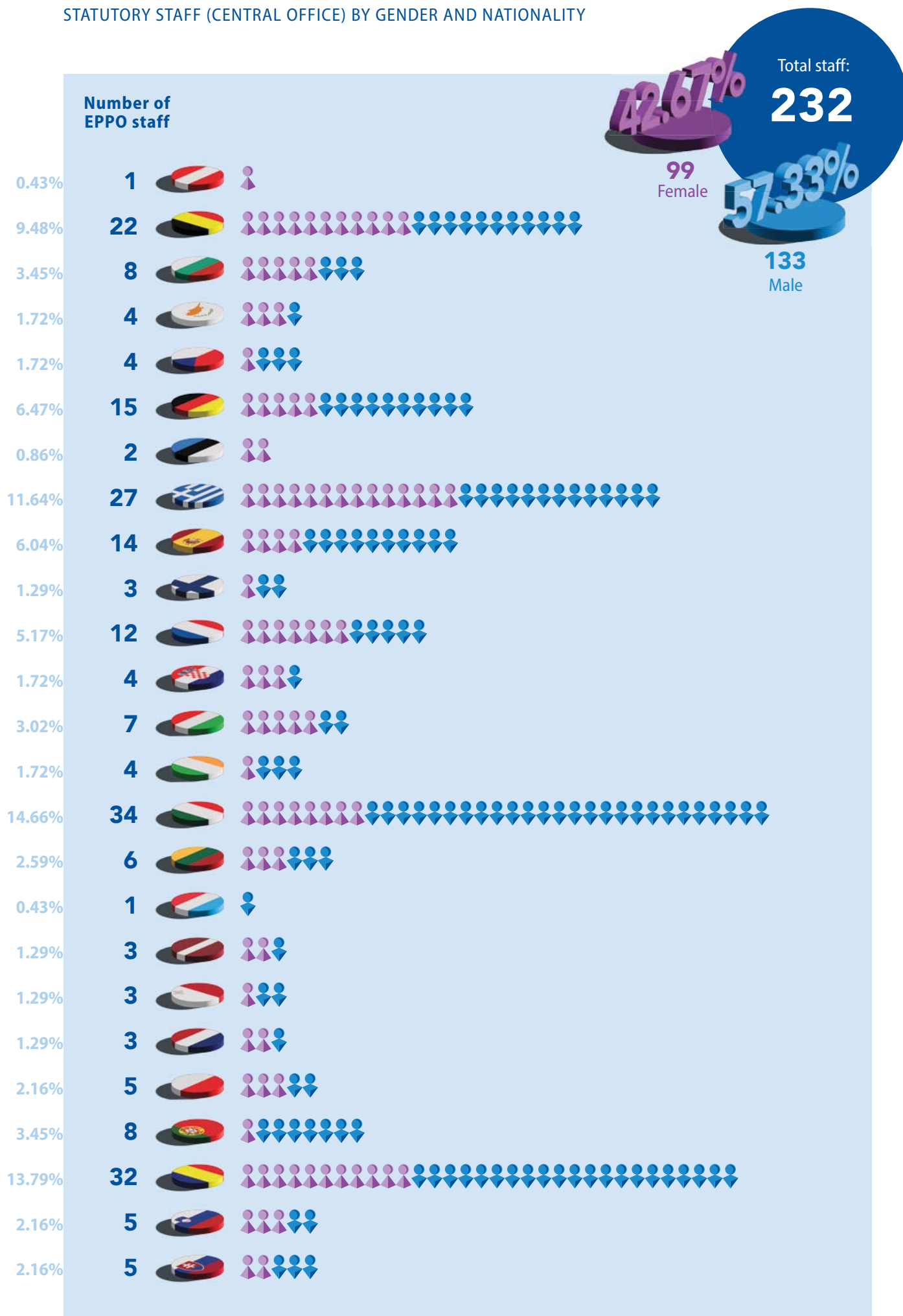
## METRICS ON OCCUPATION

(INCLUDING 8 POSITIONS OPEN FOR FULFILMENT BY YEAR-END):



## STAFF DIVERSITY

STATUTORY STAFF (CENTRAL OFFICE) BY GENDER AND NATIONALITY



## LEARNING AND DEVELOPMENT

The reporting period saw **the launch of the EPPO's Learning and Development strategy**, to promote a culture of **continuous learning** and facilitate a platform for the **continuous assessment** of, and adaptation to, the staff's evolving learning needs. **Training** in the fields of safety and security, the EPPO's code of good administrative behaviour, anti-fraud measures, ethics and integrity principles and the protection of sensitive information, among other topics, continued throughout the year. Specific training programmes were also organised, including media training for European Prosecutors, 'Press and Impress' training for European Delegated Prosecutors, and Protocol and Diplomacy training for staff.

Based on the analysis of **individual development objectives** and on identified **operational demands**, a pilot learning needs analysis was also carried out. In parallel, and as part of a broader future leadership development programme, an **'individual leaders'** coaching programme was piloted.

In 2023, the Learning and Development service registered a total of expressions of interest for training courses in connection with **1 756 programs**, of which, a total of **1 058 were effectively completed**, representing the coordination of **9 132 hours**, or **1 143 days of training** (for internal and external courses).

## STAFF COMMITTEE



2023 was the **first full year** of **Staff Committee** operations, encompassing actions such as the final adoption of its Internal Rules of Procedure, the launch of the first Staff Committee Open Day, its first formal meeting with the European Chief Prosecutor, and the launch of the first EPPO-wide Staff Survey, in seeking to better approach staff priorities.

Throughout the year, the Staff Committee nominated staff to participate in 24 selection procedures, acceded monitoring status to the Assembly of Agencies' Staff Committee (AACS), performed and finalised the retroactive revision of all General Implementing

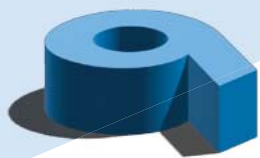
Provisions adopted by the EPPO before the establishment of the Staff Committee, provided input on internal reorganisation, and actively participated on various organisational topics.

Representing the interests, rights and obligations of the EPPO staff, the Staff Committee provided input on the working time and hybrid working provisions, staff appointments, implementing rules and the improvement of working conditions. It also provided information sessions for staff on specific topics of general interest.



# **FINANCIAL RESOURCES AND THEIR MANAGEMENT**





# Financial resources and their management

The EPPO's budget is fully financed by the General Budget of the EU in the form of a subsidy. In 2023, **€66 million** was budgeted for the delivery of the EPPO's mission, compared to **€51.2 million** in 2022 (+29%). The main drivers in this budget evolution were a **strong dynamic in staff costs**, due to progress towards full occupancy of Central Office statutory staff posts and Seconded National Expert posts. A larger number of European Delegated Prosecutors were deployed, compared to 2022, and the consolidation and further developments of the Case Management System (CMS) ecosystem were continued. By the year's end, **99.6%** of the 2023 budget was committed, and **85.3%** paid. **14.3%** of 2023 payment appropriations were carried over to 2024.



## PROCUREMENT

In 2023 the EPPO signed 234 specific contracts under existing framework contracts, for a total of more than €11 million, with a significant increase in the use of EPPO framework contracts (82 specific contracts for a value of more than €6.5 million). This is due, to a great extent, to the increasing use of the EPPO's framework contract for the Provision of Services in the Field of Information Systems.

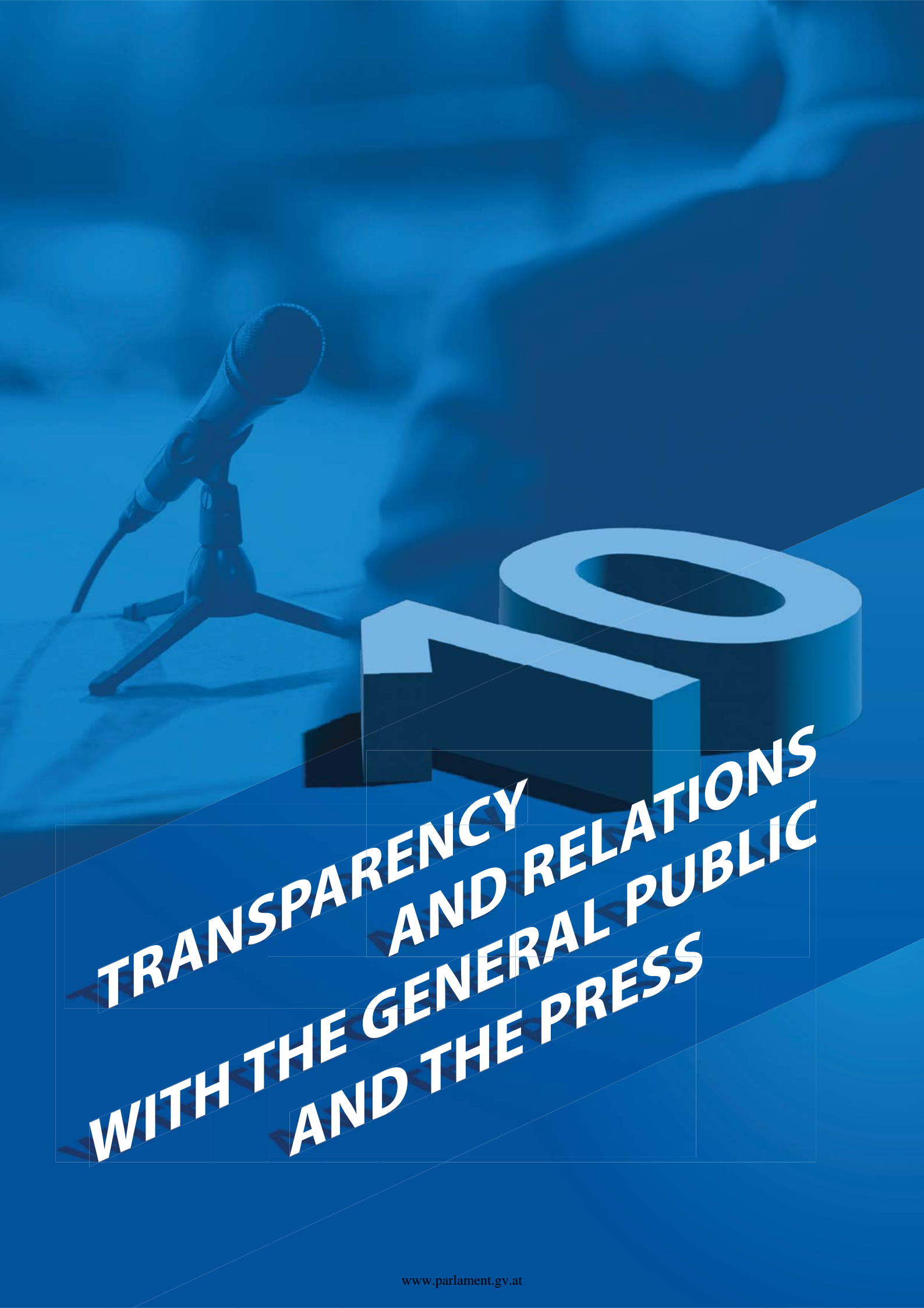
## INTERNAL AUDIT

Pursuant to the EPPO's financial regulations, the Internal Audit Service (IAS) is the internal auditor of the EPPO for non-operational matters. To complement the work performed by the IAS, the College established an Internal Audit Capability (IAC), designed to help the EPPO accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. In accordance with its mission charter and risk-based Strategic Internal Audit Plan for 2022–2024, the IAS initiated, in 2023, a limited review of the EPPO's building blocks of assurance. This engagement is scheduled to be finalised during the course of 2024. The IAC continued its efforts to reinforce the internal oversight environment at the EPPO.

## INTERNAL CONTROL

On 2 June 2023, the Administrative Director, as part of his duties as the EPPO's Authorising Officer, formally established the minimum standards necessary to provide his assurance on the execution of the EPPO budget's assessment criteria for each of the 17 internal control principles established by the EPPO Internal Control Framework (ICF). The Internal Control Officer gathered relevant evidence (e.g. policies, procedures and records) and performed a detailed review to determine whether the assessment criteria are respected (preliminary assessment of the implementation of the ICF on 31/08/2023). For the identified deviations, the Internal Control Officer corroborated further with the concerned stakeholders, in order to identify the underlying root causes, and proposed specific recommendations for addressing the issues identified.





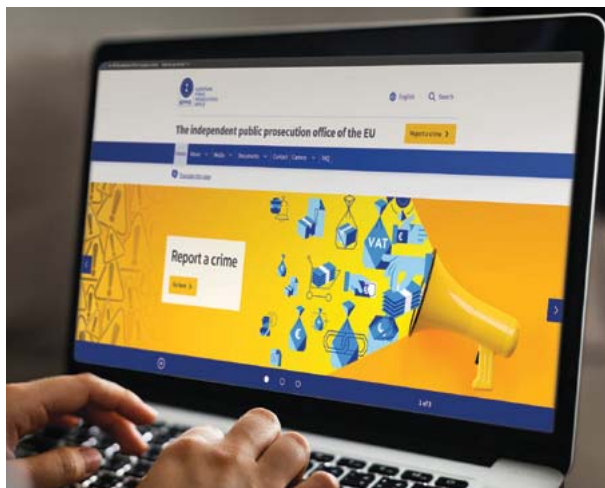
# TRANSPARENCY AND RELATIONS WITH THE GENERAL PUBLIC AND THE PRESS



# Transparency and relations with the general public and the press

In 2023, the EPPO received a total of **eleven initial applications** which were registered as **public access requests**<sup>84</sup>. The EPPO replied to ten of them; for one request, the answer was still pending at the end of the year. No confirmatory application was lodged in 2023.

In its replies, the EPPO granted full access upon four of the applications. No access could be granted under the EPPO's rules in the remaining six cases. In four cases, the EPPO refused to grant access to documents based on the reason that the right to access under Article 109(1) of the EPPO Regulation, and hence the EPPO's applicable rules, do not extend to operational information from case files. In one case, access was partially refused for the same reason, and in its other aspects because it affected various protected interests under the EPPO's public access rules (privacy and integrity of individuals, the purpose of the EPPO's investigations, and the EPPO's decision-making process). In one case, the EPPO denied the access to protect commercial interests of natural or legal persons.



In 2023, more than **225 000 people** visited the EPPO's website, and by 31 December 2023, **394 documents** were publicly available on the site.

The corporate website

**[www.eppo.europa.eu](http://www.eppo.europa.eu)**

has received a makeover to improve the user experience of all visitors, and to better inform the general public, law practitioners, academia and potential new staff members about the activities and achievements of the EPPO. **Automated translation** into **all EU languages** is now also available throughout the entire website. Engaging content has been created in an **FAQ section**, and a section on international cooperation. Several **contact forms** are available on the website to report a crime, request public access to documents, enquire about a vacancy, arrange a study visit or get in touch with the press team.

The EPPO's operational successes are increasing with more action days, indictments and convictions, which resulted in the publication, in 2023, of **184 news updates** on the website. The EPPO remains very active on its official accounts on X (formerly Twitter), LinkedIn and Facebook, with a combined **50 000 followers** and constantly growing.





# ACTIVITY OF THE LEGAL SERVICE

# Activity of the Legal Service

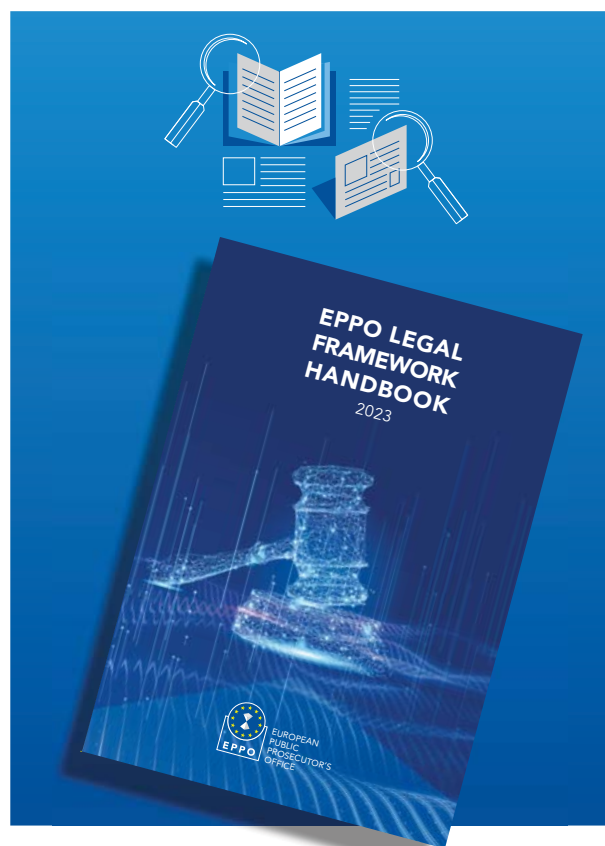
**The Legal Service has a horizontal role within the organisational structure of the EPPO, providing legal advice to the College, the European Chief Prosecutor, the European Prosecutors and the Administrative Director on the interpretation of the legal framework under Union law regulating the activities of the EPPO.**

During 2023, the Legal Service continued to support the College in the adoption of rules and guidelines, and on operational, governance and administrative matters. This support took the form of legal advice on key aspects related to the EPPO's operation and functioning. This advice has been rendered both orally or in writing, in the form of opinions.

The Legal Service has also provided **relevant expertise for the negotiation and conclusion of working arrangements with authorities from non-EU countries, Member States and IBOAs.**

Upon request, the Legal Service gave specific legal advice on operational matters to members of the central and decentralised levels of the EPPO, including, but not limited to, on the application of the EPPO's legal framework in specific investigations, on judicial cooperation in criminal matters between the EPPO and authorities from non-EU countries and non-participating Member States, as well as on the application of Article 31 of the EPPO Regulation.

In 2023, members of the Legal Service acted as agents on behalf of the EPPO in Cases C-281/22<sup>85</sup> and C-292/2023<sup>86</sup>, before the Court of Justice of the EU, and in Cases T-442/22<sup>87</sup>, T-676/22<sup>88</sup>, T-46/23<sup>89</sup>, T-103/23<sup>90</sup>, T-385/23<sup>91</sup>, before the General Court of the EU. In each of these cases, the respective members of the Legal Service elaborated and submitted procedural documents in accordance with the applicable rules of procedure (e.g. written observations, defence submissions, pleas of inadmissibility), and took all necessary measures to defend the EPPO's interests. Moreover, members of the Legal Service pleaded before the Court of Justice and the General Court, respectively, in the oral hearings held in Cases C-281/22<sup>92</sup> and T-442/22.



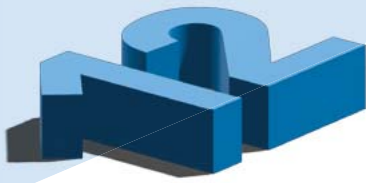
In 2023, the Legal Service continued to develop and administer several tools and databases on the EPPO's intranet, aimed at supporting the activities of the central and decentralised levels of the EPPO. These include a hub with practical guidance on judicial cooperation in criminal matters between the EPPO and authorities from non-EU countries and non-participating Member States, the EPPO's online **'Library'** and the **'Case Law Monitoring' database** – the latter two in cooperation with the Operations and College Support unit. It also edited the following publications: **'Monthly CJEU Monitor'**, **'EPPO Legal Framework Handbook 2023'** and the **'Case Law Digest'** (in cooperation with the Operations and College Support unit).

The Legal Service delivered training sessions and presentations on key matters related to the functioning and legal framework of the EPPO, targeted at European Delegated Prosecutors and EPPO staff, as well as external stakeholders including members of academia, national authorities, IBOAs, trainees, etc.





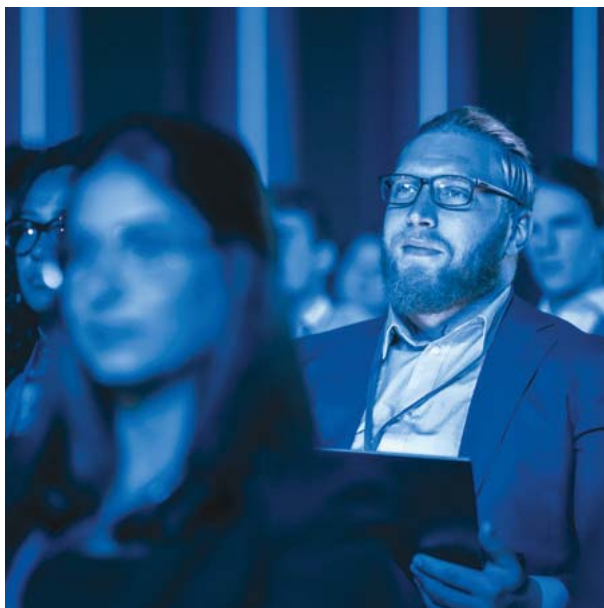
# DATA PROTECTION



# Data protection

With the increase in the number of cases and investigations, the volume of operational personal data processed by the EPPO rose significantly in the course of 2023. The same applies, as regards the volume of administrative personal data processed, stemming from the expansion of the EPPO staff.

Following from the 2022 operational visit by the European Data Protection Supervisor (EDPS), in April 2023, the EDPS conducted its **first audit** of the EPPO, which focused on the dedicated processing environment for analysis of operational personal data for case analysts. The audit also focused on the implementation of data subject access requests to operational personal data.



In October, the EPPO welcomed the EDPS to its office in Lisbon, providing an overview of the daily work of a European Delegated Prosecutor, including the practical aspects of running investigations and prosecutions. In the context of the integration of the EPPO into the national environment from a data protection perspective, a few of the EPPO's decentralised offices also welcomed visits from the **EPPO's Data Protection Officer**.



During 2023, the EPPO received no access requests or requests to exercise other data subject rights, neither in relation to operational nor administrative personal data.





# RELATIONS OF THE EPPO WITH ITS PARTNERS



# Relations of the EPPO with its partners

In 2023, the EPPO pursued the implementation of its external strategy to reinforce ties and foster cooperation with all concerned counterparts, including institutions, bodies, offices and agencies of the EU, relevant 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, 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.

## RELATIONS WITH INSTITUTIONS, BODIES, OFFICES AND AGENCIES OF THE EU



The EPPO participated in several meetings with the **European Parliament** and the **Council of the EU**.

In particular, the European Chief Prosecutor was invited, in March, to a joint meeting in the European Parliament of the Committees on Civil Liberties, Justice and Home Affairs (LIBE) and on Budgetary Control (CONT), to present the EPPO's 2022 Annual Report. She also participated in meetings with the European Parliament's Subcommittee on Tax Matters in March, to discuss the fight against VAT fraud, and with the Committee on Regional Development in May, for more general discussions on how to improve the fight against fraud affecting the financial interests of the EU, specifically on the expenditure side. The EPPO hosted a delegation of the Committee on Budgetary Control in October 2023.

At the June meeting of the Justice and Home Affairs (JHA) Council, the European Chief Prosecutor supported, in particular, a possible extension of the EPPO's competence as regards violations of EU restrictive measures, while at

the December JHA Council meeting, she highlighted the EPPO's role in combating serious organised crime. The European Chief Prosecutor also took part in the annual inter-institutional exchange of views with the Council of the EU, the European Commission and the European Parliament on the performance of OLAF.

The second annual high-level review of the cooperation between the EPPO and the **European Commission** took place at the end of September 2023. It addressed, among others, the following topics: EPPO notifications allowing the European Commission to take precautionary and corrective measures; suspicion of fraud reporting from the IBOAs; protection of the EU's Recovery and Resilience Facility funds; and damage estimation methodologies.

Lastly, the EPPO concluded its negotiations for working arrangements with the EU's executive agencies, and continued its negotiations with the European Parliament and the European External Action Service.



European Union Agency for  
Criminal Justice Cooperation

The EPPO and Eurojust agreed on the 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 26 ongoing cases supported by the Eurojust National Desks. The EPPO is continuing to participate in the 'US-EU expert group on obtaining electronic evidence via mutual legal assistance from the US', hosted by Eurojust.



The EPPO had 284 exchanges of information with OLAF. Specifically, the EPPO replied to 32 hit/no-hit requests sent by OLAF, in order to avoid parallel investigations into the same facts. Moreover, OLAF complemented the EPPO's activity in 22 cases, whereas support was provided in 4 cases.



The EPPO has efficiently cooperated with Europol in various operational matters, under the aegis of the EPPO-Europol Steering Committee. In particular, Europol provided support (information exchange, analytical support, expertise, etc.) upon 47 requests from the EPPO. The EPPO is closely cooperating with the European Financial and Economic Crime Centre (EFECC), and is an associated party of the following Analysis Projects (APs): AP High Risk Organised Crime Groups, AP Corruption 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.

## Institutions, bodies, offices and agencies of the EU: crime reporting statistics<sup>93</sup>

IBOA	EPPO crime reports	Exercised competence	NOT exercised competence	Pending
European Commission and Executive Agencies (via OLAF)	7	4	1	2
European Anti-Fraud Office (OLAF)	72	38	7	27
European Court of Auditors	17	3	2	12
European Investment Bank	9	3	2	4
Europol	3	1	n/a	2
<b>Total</b>	<b>108</b>	<b>49</b>	<b>12</b>	<b>47</b>

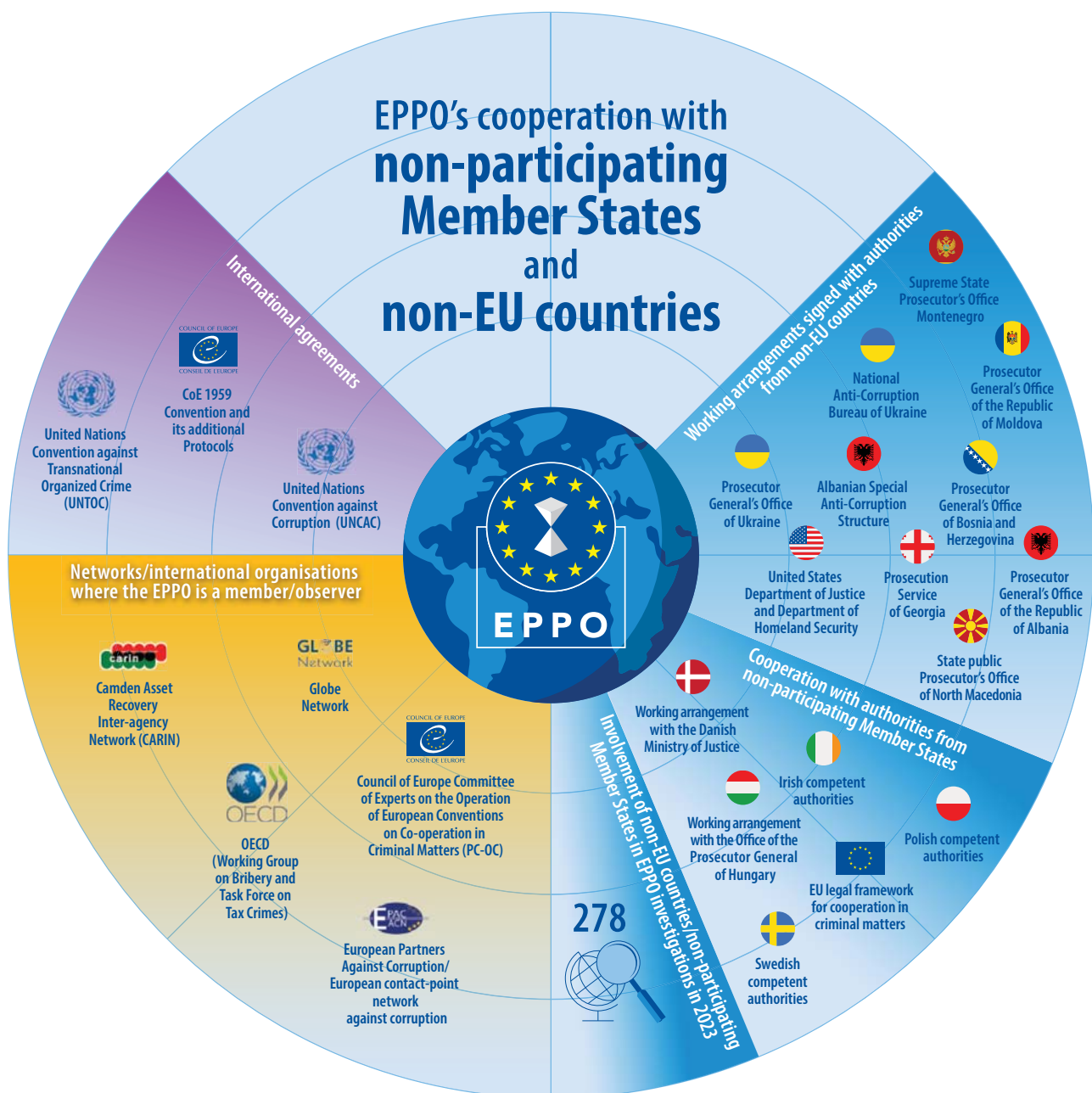
## RELATIONS WITH NON-PARTICIPATING MEMBER STATES AND NON-EU COUNTRIES

As regards non-participating Member States, the year 2023 was marked by important developments: the effective start of cooperation with Poland and Ireland, as well as the signature of a working arrangement with the Ministry of Justice of the Kingdom of Denmark to facilitate cooperation.

The EPPO is committed, through the implementation of the signed working arrangements, to facilitating cooperation and sharing its expertise with authorities from all candidate countries to the EU<sup>94</sup>.

As regards non-EU countries, the EPPO focused on candidates to EU accession. The EPPO concluded working arrangements with the National Anti-Corruption Bureau of Ukraine, the Albanian Special Anti-Corruption Structure and the Prosecutor's Office of Bosnia and Herzegovina.

European Prosecutors, European Delegated Prosecutors and Central Office staff delivered regional training on the EPPO's financial investigations and tools to prosecutors from all Western Balkan candidate countries in November 2023.





# HIGHLIGHTS – THREE OF THE EPPO’S INTERNATIONAL PRIORITIES DURING 2023

## STRENGTHEN COOPERATION WITH UKRAINIAN PARTNERS

The EPPO’s support to our colleagues in Ukraine has resulted in meetings with the Ukrainian Prosecutor General’s Office to implement the working arrangement signed in 2022, and a new partnership with the National Anti-Corruption Bureau of Ukraine (NABU). The European Chief Prosecutor attended the United for Justice Conference in March.

The EPPO also organised two dedicated training courses for Ukrainian prosecutors and NABU’s investigators in its premises, to share its expertise and present the EPPO’s unique tools in conducting cross-border investigations.

## CONTRIBUTE TO THE COLLECTIVE FIGHT AGAINST CORRUPTION

Through new partnerships and awareness-raising in various international formats, the EPPO contributed to the fight against corruption. The EPPO became a member of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (Globe Network), having been designated in October 2022 as a competent authority for the application of the United Nation Convention against Corruption<sup>95</sup>.

The EPPO contributed to OECD meetings and conferences, in particular the regional meeting held in Astana by the Anti-Corruption Network for Eastern Europe and Central Asia (ACN). The EPPO also attended the fifth International Corruption Hunters Alliance (ICHA) Forum, organised by the World Bank in Abidjan.

## CREATE AND STRENGTHEN STRATEGIC PARTNERSHIPS

Based on its operational needs, and new fraud and money laundering trends, the EPPO focused on awareness-raising of its mandate and tools, in order to foster crime reporting and cooperation with new partners.

The EPPO has also organised bilateral meetings with its counterparts from, among others, Liechtenstein, the People’s Republic of China, Singapore, Switzerland, the United Kingdom and the United States of America.

*Disclaimer: the below figures reflect links in our cases within these territories, and do not reflect the effective sending of requests for mutual legal assistance by the EPPO.*

	Non-participating Member States	Involvement in EPPO cases 2023
	Denmark	3
	Hungary	80
	Ireland	3
	Poland	58
	Sweden	15
	Total	159



	Involvement in EPPO cases, 2023			Total cases
	Place of criminal activity	Place of financial damage	Place of criminal activity and financial damage	
Algeria	1	n/a	n/a	1
Bosnia and Herzegovina	4	n/a	n/a	4
China	16	n/a	n/a	16
Curaçao <sup>96</sup>	1	n/a	n/a	1
Democratic Republic of the Congo	n/a	n/a	1	1
Egypt	1	n/a	n/a	1
Guatemala	1	n/a	n/a	1
Honduras	1	n/a	n/a	1
Hong Kong <sup>97</sup>	5	n/a	n/a	5
Indonesia	1	n/a	n/a	1
Jamaica	1	n/a	n/a	1
Jordan	1	n/a	n/a	1
Kenya	2	n/a	n/a	2
Lebanon	1	n/a	n/a	1
Malaysia	1	n/a	n/a	1
Mauritania	n/a	n/a	1	1
Mauritius	1	n/a	n/a	1
Moldova	n/a	n/a	1	1
Monaco	1	n/a	n/a	1
Montenegro	n/a	1	2	3
Morocco	3	n/a	n/a	3
Nigeria	1	n/a	n/a	1
Norway	1	n/a	n/a	1
Puerto Rico	1	n/a	n/a	1
Republic of Korea	2	n/a	n/a	2
Russia	2	n/a	n/a	2
San Marino	2	n/a	n/a	2
Serbia	n/a	n/a	1	1
Sint Maarten (Dutch territory)	1	n/a	n/a	1
Somalia	1	n/a	n/a	1
Switzerland	10	n/a	n/a	10
Syrian Arab Republic	1	n/a	n/a	1
Taiwan <sup>98</sup>	1	n/a	n/a	1
Tanzania	n/a	n/a	1	1
Tunisia	1	n/a	1	2
Türkiye	7	n/a	n/a	7
Ukraine	2	n/a	n/a	2
United Arab Emirates	4	n/a	n/a	4
United Kingdom	14	n/a	3	17
United States of America	5	8	n/a	13
Zambia	n/a	n/a	1	1
<b>Total</b>				<b>119</b>

## PARTICIPATION IN INTERNATIONAL ACTIVITIES (NETWORKS, COMMITTEES AND SIMILAR STRUCTURES, ANTI-CORRUPTION ACTIVITIES)

### EUROPEAN MULTIDISCIPLINARY PLATFORM AGAINST CRIMINAL THREATS (EMPACT)

The EPPO is participating in the European Multidisciplinary Platform Against Criminal Threats (EMPACT), and more specifically, in the operational action plans 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).

### CAMDEN ASSET RECOVERY INTER-AGENCY NETWORK (CARIN)

The EPPO, as an observer, attended the most recent CARIN Annual General Meeting, which took place in Brussels from 3 to 5 May 2023, with a particular focus on asset recovery as a policy objective. The EPPO's two contact points participated in several working groups, notably on virtual currency, post-conviction asset recovery and victims' compensation. In 2023, the EPPO sent four requests for information to the relevant CARIN contact points.

### EU FINANCIAL INTELLIGENCE UNITS (FIUs)

In September, the EPPO was invited to take part in the 57th EU Financial Intelligence Units' Platform, hosted by the European Commission, to present its work and discuss potential avenues for cooperation between the FIUs and the EPPO in the fields of money laundering and asset recovery.

### GLOBAL OPERATIONAL NETWORK OF ANTI-CORRUPTION LAW ENFORCEMENT AUTHORITIES (GLOBE NETWORK)

The EPPO became a member of the GlobE Network, and took part in the plenary meeting in July among anti-corruption law enforcement practitioners, with whom the EPPO can cooperate, on the basis of the United Nations Convention against Corruption.

### EUROPEAN PARTNERS AGAINST CORRUPTION (EPAC) AND THE EUROPEAN CONTACT-POINT NETWORK AGAINST CORRUPTION (EACN)

The EPPO attended, as an observer, the General Assembly of the European Partners against Corruption (EPAC) and the European contact-point network against corruption (EACN) in November.

### ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT (OECD)

The EPPO, as an observer, attended the plenary meetings of the OECD Working Group on Bribery in International Business Transactions (WGB). Furthermore, the EPPO attended the meetings of the law enforcement officials (LEO) and the Global Network of Law Enforcement Practitioners against Transnational Bribery (GLEN) in June and December.

The EPPO participated in the 13th Anti-Corruption Network for Eastern Europe and Central Asia (ACN) – Law Enforcement Network (LEN) regional meeting in Astana in September.

The EPPO also participated in OECD Taskforce on Tax and Crime (TFTC) plenary meetings and in the 6th OECD Forum on Tax and Crime in December 2023.

### COUNCIL OF EUROPE

The EPPO, as an observer, participated in plenary meetings of the Committee of Experts on the Operation of the European Conventions on Co-operation in Criminal Matters (PC-OC).

Based on mutual assistance provided to the EPPO in its investigations by parties to the 1959 Convention and its additional protocols, the EPPO is recognised as a competent authority by their large majority.

The negotiation of a new binding legal instrument regarding the application of the 1959 European Convention on Mutual Assistance in Criminal Matters (1959 Convention) on the relations with the EPPO, supported by some members, was considered not feasible.

### EUROPEAN JUDICIAL NETWORK (EJN)

Three European Judicial Network (EJN) contact points at the EPPO have been designated, as decided by EJN National Correspondents in October 2023. The EPPO will participate in the next EJN meetings.

## EPPO ACADEMY AND EXTERNAL TRAINING

In 2023, the EPPO launched the EPPO Academy training programme. In this regard, the EPPO signed working arrangements with Italy's Financial Police (Guardia di Finanza), the European Judicial Training Network (EJTN) and the European Union Agency for Law Enforcement Training (CEPOL).



In order to work on cross-border economic investigations, which are mainly connected to organised crime, the EPPO – as a transnational prosecution office – needs the support of highly skilled and dedicated investigators in every participating Member State. Primarily in cooperation with the Guardia di Finanza, the EPPO plans to hold, at the Economic-Financial Police School of the Guardia di Finanza in Rome-Lido di Ostia, courses for financial investigators. They will be trained, in an international environment, on PIF crimes and the peculiarities of working on investigations for the EPPO.

The EPPO welcomed two EJTN study visits to its premises, which gave judges and prosecutors from all over Europe the chance to learn more about the EPPO. The EPPO deployed European Prosecutors, European Delegated Prosecutors and Central Office staff as trainers to EJTN and CEPOL training courses. EPPO staff also had the opportunity to attend some of their training sessions.

Finally, in terms of **external training**, the consortium of the Academy of European Law and the European Judicial Training Network provided 15 online professional-development training courses to EDPs and operational staff on different operational topics throughout the year.



# **GLOSSARY, AFFECTED FUNDS AND NOTES**

# Glossary

This glossary explains the terms used throughout this report, as well as the categories used when presenting the EPPO's statistics – for the Central Office and per participating Member State – on 31 December 2023.



## Acquittals

An acquittal is a decision by a court that a defendant accused of a crime is not guilty. The number of acquittals shown on these pages indicates the number of final court decisions issued in EPPO cases in 2023 in which all suspects were acquitted.



## Active investigations with a cross-border dimension

The number of investigative cases, open on 31 December 2023, involving at least two countries (as the place of criminal activity, or as the place of financial damage, or both).



## Active funding fraud investigations broken down by programme

The number of investigative cases concerning EU funds, open on 31 December 2023, in which at least one expenditure fraud offence – or related offence (corruption, money laundering, misappropriation, non-VAT revenue fraud, participation in a PIF-crime focused criminal organisation, inextricably linked offence) – was under investigation, broken down by funding programme.

**'Doubt cases'** are investigations where the funding source has not yet been established or identified. A full list of the funding programmes affected in the EPPO's active investigations in 2023 follows this glossary.



## Active VAT fraud investigations + estimated total damage

The number of investigative cases, open on 31 December 2023, in which at least one VAT revenue fraud offence was under investigation, and the corresponding estimated damage to the financial interests of the EU.



## All active investigations + estimated total damage

The number of investigative cases open on 31 December 2023, and the corresponding estimated damage to the financial interests of the EU.



## Appeals against first court decisions

The number of appeals against first court decisions filed by the EPPO in 2023.



## Confiscation

A final deprivation of property ordered by a court, in relation to a criminal offence.



## Convictions

The number of final court decisions issued in EPPO cases in 2023 in which at least one suspect was convicted – regardless of the number of acquitted suspects.



## Corruption

An abuse of entrusted power for private gain.



## Cross-border investigations

Investigations involving two or more participating Member States, in accordance with Article 31 of the EPPO Regulation.





### Damage to the financial interests of the EU

Damage to the revenues, expenditures and assets covered by, acquired through, or due to the EU budget and the budgets of the institutions, bodies, offices and agencies established under the Treaties, and budgets managed and monitored by them.



### Decisions to assign measures to assisting EDPs in a different participating Member State

The number of decisions, issued in 2023, for assigning measures to assisting European Delegated Prosecutors from different participating Member States in cross-border investigations, in accordance with Article 31 of the EPPO Regulation.



### Dismissed cases

The dismissal of a case is the termination of an investigation against a person when prosecution has become impossible, pursuant to the law of the Member State of the handling European Delegated Prosecutor, on account of any of the grounds provided under Article 39(1) EPPO Regulation.

This figure shows the number of EPPO cases dismissed in 2023. Cases dismissed only in respect of part of the suspects and/or offences are considered partial dismissals, and are included as an endnote in this category.



### Estimated total damage

The estimated damage that results from the entire fraud scheme, both to the financial interests of the Member States concerned and to the EU, excluding interest and penalties.



### Ex officio

To open a case autonomously, independent of an outside input, report or request.



### Expenditure fraud

A term used to jointly define procurement and non-procurement expenditure fraud.



### Extraordinary legal remedies against court decisions

The number of legal remedies available under exceptional conditions and used in 2023 against final court decisions, if any.



### Final court decisions

The number of final court decisions issued in EPPO cases in 2023.



### First court decisions

The number of first court decisions issued in EPPO cases in 2023.



### Fraud

False representation, by means of a statement or conduct, made knowingly or recklessly to gain material advantage.



### Freezing orders granted

'Freezing' can be defined as 'the temporary prohibition of the transfer, destruction, conversion, disposal or movement of property, or temporarily assuming custody or control of property'.

This figure represents the value of assets frozen/seized in EPPO investigations in 2023, as granted by the competent courts or judges, if applicable, or as ordered by the European Delegated Prosecutor.



### Hit/no-hit mechanism

A system that enables counterparts to have indirect access to each other's case management systems, with relevant matches being communicated reciprocally.



### Indictments

The number of formal accusations of persons (natural and legal) issued in EPPO cases in 2023 by which the respective suspects are brought to judgment.



### Inextricably linked offence

A criminal offence that is inextricably linked to a criminal conduct affecting the financial interests of the EU as it is provided for in Directive (EU) 2017/1371. The notion of inextricability should be understood by reference to the identity of the material facts (or facts which are substantially the same) – namely the existence of a set of concrete circumstances which are inseparably linked together in time and space.



### Misappropriation

The action of a public official, who is directly or indirectly entrusted with the management of funds or assets, to in any way commit or disburse funds, or appropriate or use assets contrary to the purpose for which they were intended, which has the effect of damaging the financial interests of the EU.



### Missing traders

Shell companies established for the sole purpose of evading the payment of VAT.



### Money laundering

The process of concealing the origins of money obtained illegally and legitimising it, by passing it through a complex sequence of banking transfers or commercial transactions.



### Non-procurement expenditure fraud

Fraudulent conduct affecting the financial interests of the EU, in respect of non-procurement related expenditure – such as financial aid or subsidies.



### Non-VAT revenue fraud

Fraudulent conduct affecting the financial interests of the EU, in respect of revenue other than revenue arising from VAT resources. Common types include smuggling and the use of false customs declarations.



### Ongoing cases in the appeal phase

The number of investigative cases with a status, on 31 December 2023, indicating that appeal proceedings were ongoing.



### Ongoing cases in the trial phase

The number of investigative cases with a status, on 31 December 2023, indicating that court proceedings were ongoing.



### Opened investigations + estimated damage

The number of investigative cases opened in 2023 and the corresponding estimated damage to the financial interests of the EU.



### Received reports/complaints

The number of EPPO crime reports received from national authorities, IBOAs and private parties in 2023; cases registered by the EPPO on its own initiative (ex officio) are also included in this category.



## Referrals to national authorities

The number of EPPO cases referred to national authorities in 2023. Cases referred to national authorities only in respect of part of the suspects and/or offences are considered partial referrals, and are included as an endnote under this category.



## Permanent Chambers

The Permanent Chambers are the operational engine of the EPPO, and are a strong extra layer to guarantee the independence of the EPPO's investigations. They monitor the actions taken throughout an investigation, and decide on all the key steps – such as whether to prosecute or dismiss a case, or to apply a simplified procedure. Each Permanent Chamber (15 in total) consists of three European Prosecutors who are permanent members, who supervise the European Delegated Prosecutors. To ensure an independent assessment of the case, none of the permanent members of the Permanent Chamber comes from the country in which the report originated.



## PIF crime-focused criminal organisation

A structured association, established over a period of time, of more than two persons acting in concert, with a view to committing offences affecting the financial interests of the EU in order to obtain, directly or indirectly, a financial or other material benefit.



## Procurement expenditure fraud

Fraudulent conduct in respect of procurement procedures for publicly funded projects, predominantly committed via the use or presentation of false, incorrect or incomplete statements or documents.



## Simplified prosecution procedures

The number of decisions to apply simplified prosecution procedures, issued in EPPO cases in 2023. Decisions to apply simplified prosecution procedures only in respect of part of the suspects and/or offences are considered partial decisions, and are included as an endnote under this category.

A simplified prosecution procedure is a method used to terminate an EPPO investigation. At national law level, this may be referred to as a plea bargain, plea bargaining, plea agreement, negotiated plea or sentence bargain. Such terminology normally concerns, in general, a less formal procedure where the defendant may agree to plead guilty as an exchange for the prosecution's dropping of other charges, or agreeing to a summary trial.



## Typologies identified in active EPPO cases

The numbers (and percentages, approximated to two decimal places) of types of offences investigated in EPPO cases, open on 31 December 2023, broken down by type. Note that a single investigation may examine several types of offences.



## Value added tax (VAT)

A general tax on consumption that is harmonised at EU level. It is a broadly based consumption tax assessed on the value added to goods and services, and applies to more or less all goods and services that are bought and sold for use or consumption in the EU. Thus, goods that are sold for export, or services that are sold to customers abroad, are normally not subject to VAT. Conversely, imports are taxed to keep the system fair for EU producers, so that they can compete on equal terms in the EU market with suppliers situated outside of the EU.



## VAT revenue fraud

The deliberate, dishonest evasion of payment of value added tax.

# Funds affected in the EPP0's active investigations, 2023

<b>Agricultural and Rural Development programmes</b>	European Agricultural Guarantee Fund (EAGF) (2014–2022)
	European Agricultural Fund for Rural Development (EAFRD) (2014–2022)
	Common Agricultural Policy (CAP) (2021–2027)
<b>Maritime and Fisheries programmes</b>	European Maritime, Fisheries and Aquaculture Fund (EMFAF) (2021–2027)
	European Maritime and Fisheries Fund (EMFF) (2014–2020)
<b>International cooperation programmes</b>	Emergency Support Instrument (ESI)
	Neighbourhood, Development and International Cooperation Instrument – Global Europe (NDICI – Global Europe) (2021–2027)
	Common Foreign and Security Policy (CFSP) (2021–2027)
	Pre-Accession Assistance (IPA III) (2021–2027)
	Union Civil Protection Mechanism – Headings 3 and 4 (2014–2020)
	Development Cooperation Instrument (DCI) (2014–2020)
	Partnership instrument for cooperation with third countries (PI) (2014–2020)
	European Fund for Sustainable Development (EFSD) (2014–2020)
	European Development Fund (EDF) (2014–2020)
	Instrument for Pre-accession Assistance (IPA II) (2014–2020)
<b>Regional and Urban Development programmes</b>	Regional Policy (European Regional and Development Fund and Cohesion Fund) (2021–2027)
	European Regional Development Fund (ERDF), reinforced by REACT-EU, financed by Next Generation EU (2014–2020)
	Cohesion Fund (CF) (2014–2020)
	European Union Solidarity Fund (EUSF) (2014–2020)
	European Neighbourhood Instrument (ENI) (2014–2020)

<b>Education and Culture-related programmes</b>	The Union Programme for Education, Training, Youth and Sport (Erasmus+) (2014–2020)
	The Union Programme for Education, Training, Youth and Sport (Erasmus+) (2021–2027)
<b>Research and Innovation programmes</b>	The Framework Programme for Research and Innovation (Horizon 2020) (2014–2020)
	Horizon Europe – the Framework Programme for Research and Innovation (2021–2027)
<b>Employment, Social Cohesion, Inclusion and Values programmes</b>	European Social Fund + (incl. The Fund for European Aid to the Most Deprived and Programme for Employment and Social Innovation) (2021–2027)
	European Social Fund (ESF) (2014–2020)
	Rights, Equality and Citizenship programme (2014–2020)
	Fund for European Aid to the Most Deprived (FEAD) (2014–2020)
	European Union Programme for Employment and Social Innovation (EaSI) (2014–2020)
<b>Climate and Environment programmes</b>	Programme for the Environment and Climate Action (LIFE) (2014–2020)
	Programme for the Environment and Climate Action (LIFE) (2021–2027)
<b>Recovery and Resilience programmes</b>	Recovery and Resilience Facility (RRF) (2021–2027)
<b>Mobility and Transport, Energy and Digitalisation programmes</b>	Connecting Europe Facility (CEF) (except part on CEF Telecom) (2014–2020)
	Connecting Europe Facility (CEF) (2021–2027)
<b>Asylum, Migration and Integration programmes</b>	Asylum, Migration and Integration Fund (AMIF) (2014–2020)
<b>Industry, Entrepreneurship and SME programmes</b>	European Fund for Strategic Investments (EFSI) (2014–2020)
	Programme for the Competitiveness of Enterprises and Small and Medium-sized Enterprises (COSME) (2014–2020)
<b>Security and Defence programmes</b>	Internal Security Fund (ISF) (2014–2020)
	Internal Security Fund (ISF) (2021–2027)
<b>Other programmes</b>	EU Anti-Fraud Programme (OLAF) (2021–2027)
	Interoperability solutions and common frameworks for European public administrations, businesses and citizens (ISA2) (2014–2020)
	EIB Group funds (EIB/EIF)
	Administrative expenditure of the IBOAs (2014–2020)
	Administrative expenditure of the IBOAs (2021–2027)
	Other



# Notes

- 1 Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') <<https://eur-lex.europa.eu/eli/reg/2017/1939/oj>>.
- 2 Europol, 'European Financial and Economic Crime Threat Assessment 2023', 2023 <<https://www.europol.europa.eu/cms/sites/default/files/documents/The%20Other%20Side%20of%20the%20Coin%20-%20Analysis%20of%20Financial%20and%20Economic%20Crime%20%28EN%29.pdf>>.
- 3 Some damage occurred in other Member State(s) (in VAT revenue fraud investigations).
- 4 Some damage occurred in other Member State(s).
- 5 Possible differences in the overall outgoing and incoming requests for assisting measures depend on the way these are accounted for at national level.
- 6 In eight additional cases there were 12 partial dismissals.
- 7 10 additional cases were partially referred to national authorities.
- 8 One case was dismissed by final court decision.
- 9 Note that a single investigation may examine several types and incidences of offences – for example, multiple suspects may be accused of committing the same offence, or accused of committing the same type of offence multiple times.
- 10 The discrepancy between the number of active investigations and investigations opened in 2023 can be explained by several mergers between initiated investigations.
- 11 This number refers only to received and registered complaints.
- 12 This number refers only to received and registered complaints.
- 13 This number refers only to received and registered complaints.
- 14 This number refers only to received and registered complaints.
- 15 This number refers only to received and registered complaints.
- 16 This number refers only to received and registered complaints.
- 17 In one additional case there were two partial dismissals.
- 18 This number refers only to received and registered complaints.
- 19 One additional case was partially dismissed.
- 20 One additional case was partially referred to national authorities.
- 21 This number refers only to received and registered complaints.
- 22 One case was dismissed by final court decision.
- 23 One additional case was partially dismissed.
- 24 Two additional cases were partially referred to national authorities.
- 25 This number refers only to received and registered complaints.
- 26 One additional case was partially referred to national authorities.
- 27 This number refers only to received and registered complaints.
- 28 This number refers only to received and registered complaints.
- 29 One additional case was partially dismissed.
- 30 One report was reallocated to an EDP from another Member State.
- 31 This number refers only to received and registered complaints.
- 32 This number refers only to received and registered complaints.
- 33 This number refers only to received and registered complaints.
- 34 13 appeals lodged against freezing orders granted in 2022 were rejected and resolved in 2023 in favour of the EPPO's position.
- 35 This number refers only to received and registered complaints.
- 36 Two additional cases were partially dismissed.
- 37 Six additional cases were partially referred to national authorities.
- 38 This number refers only to received and registered complaints.
- 39 The national authority (Special Prosecutor's Office) did not accept to take over two cases.
- 40 This number refers only to received and registered complaints.
- 41 This number refers only to received and registered complaints.
- 42 In two additional cases there were five partial dismissals.
- 43 This number refers only to received and registered complaints.
- 44 EPPO, 'Lithuania: Six convicted of €580 000 EU funding fraud related to Covid-19 protective material' (Press release, 21 November 2023) <<https://www.eppo.europa.eu/en/news/lithuania-six-convicted-eu580-000-eu-funding-fraud-related-covid-19-protective-material>>.
- 45 EPPO, 'Czechia: Three charged in investigation into public contract at the National History Museum in Olomouc' (Press release, 16 June 2023) <<https://www.eppo.europa.eu/en/news/czechia-three-charged-investigation-public-contract-national-history-museum-olomouc>>.
- 46 EPPO, 'Spain: EPPO raids criminal organisation reaching to Latin America in probe into €25 million VAT fraud' (Press release, 24 November 2023) <<https://www.eppo.europa.eu/en/news/spain-eppo-raids-criminal-organisation-reaching-latin-america-probe-eu25-million-vat-fraud>>.
- 47 EPPO, 'Germany: Three convicted of import smuggling of luxury cars and organised tax evasion' (Press release, 15 September 2023) <<https://www.eppo.europa.eu/en/news/germany-three-convicted-import-smuggling-luxury-cars-and-organised-tax-evasion>>.
- 48 EPPO, 'Italy: 56 people and two companies indicted for criminal association aimed at systemic agricultural funding fraud and corruption' <<https://www.eppo.europa.eu/en/news/italy-56-people-and-two-companies-indicted-criminal-association-aimed-systemic-agricultural>>.
- 49 EPPO, 'Embezzlement of EU funds by public school principal in Italy – pupils deprived of school lunches and computers' (Press release, 21 April 2023) <<https://www.eppo.europa.eu/en/news/embezzlement-eu-funds-public-school-principal-italy-pupils-deprived-school-lunches-and>>.
- 50 EPPO, 'First indictment in Investigation Admiral: 12 suspects and 15 companies charged with massive VAT fraud' (Press release, 6 December 2023) <<https://www.eppo.europa.eu/en/news/first-indictment-investigation-admiral-12-suspects-and-15-companies-charged-massive-vat-fraud>>.

51 EPPO, 'Romania: Three detained for fraud involving medical and IT research, €8.5 million seized' (Press release, 4 July 2023) <<https://www.eppo.europa.eu/en/news/romania-three-detained-fraud-involving-medical-and-it-research-eu85-million-seized>>.

52 The activities of the EPPO should be exercised in full compliance with Article 50 of the Charter of Fundamental Rights of the European Union that, protecting the right not to be tried or punished twice in criminal proceedings for the same offence (ne bis in idem), ensures that there will be no double jeopardy as a result of the prosecutions brought by the EPPO.

53 EPPO, 'Croatia: Business owner convicted for forgery and subsidy fraud' (Press release, 18 July 2023) <<https://www.eppo.europa.eu/en/news/croatia-business-owner-convicted-forgery-and-subsidy-fraud>>.

54 The Decisions of the College are published on the EPPO's website.

55 College Decision 013/2023 of 1 March 2023 on the adoption of the European Public Prosecutor's Office ('EPPO') Anti-Fraud Strategy 2023-25.

56 College Decision 047/2023 of 5 July 2023 on the European Public Prosecutor's Office ('EPPO') policy on protecting the dignity of the person and preventing psychological harassment and sexual harassment.

57 College Decision 048/2023 of 5 July 2023 laying down the rules applicable in a formal procedure for harassment involving Members of the College or European Delegated Prosecutors.

58 The working arrangements are published on the EPPO's website.

59 The working arrangements are published on the EPPO's website.

60 The working arrangements are published on the EPPO's website.

61 College Decision 023/2023 of 19 April 2023 amending the Decision 002/2021 of 13 January 2021 of the College of the EPPO on the financial rules applicable to the European Public Prosecutor's Office.

62 College Decision 037/2023 of 7 June 2023 amending the Decision 009/2020 of the College of the European Public Prosecutor's Office of 28 October 2020 on rules concerning the processing of personal data by the European Public Prosecutor's Office.

63 College Decision 007/2023 of 22 February 2023 Amending and Supplementing the College Decision 001/2020 of 29 September 2020 laying down rules on conditions of employment of the European Delegated Prosecutors, as Amended and Supplemented by College Decisions 017/2021 and 103/2021.

64 College Decision 014/2023 of 1 March 2023 adopting the workflow on EPPO cases opened at Eurojust, involving non-participating Member States and/or third countries, at the request of the Handling European Delegated Prosecutor.

65 College Decision 063/2023 of 4 October 2023 on the adoption of the procedure for processing crime reports submitted to the EPPO by private parties.

66 College Decision 044/2023 of 28 June 2023 appointing Mr Petr Klement as Deputy European Chief Prosecutor.

67 College Decision 053/2023 of 12 July 2023 on the renewal of the mandate period of a Deputy European Chief Prosecutor.

68 These Appointment Decisions are published on the EPPO's website.

69 College Decision 065/2023 of 18 October 2023 establishing the Digital Steering Board.

70 College Decision 004/2023 of 30 January 2023 on the European Public Prosecutor's Office ('EPPO') provisional draft estimates of revenue and expenditure for the year 2024.

71 College Decision 003/2023 of 30 January on the adoption of the preliminary draft of the Single Programming Document of the European Public Prosecutor's Office for the period 2024-2026.

72 College Decision 043/2023 of 21 June 2023 on the assessment and adoption of the 2022 Consolidated Annual Activity Report of the authorising officer of the European Public Prosecutor's Office.

73 College Decision 011/2023 of 1 March 2023 on the adoption of the Single Programming Document of the European Public Prosecutor's Office for the period 2022-2024.

74 College Decision 012/2023 of 1 March 2023 on the adoption of the Single Programming Document of the European Public Prosecutor's Office for the period 2023-2025.

75 This includes one decision to partially prosecute a case.

76 This includes four decisions to partially apply a simplified prosecution procedure.

77 This includes 13 decisions to partially dismiss a case.

78 The facts subject to investigation do not constitute a criminal offence for which the EPPO is competent.

79 This includes nine decisions to partially refer a case.

80 The specific conditions for the exercise of EPPO's competence set out are no longer met.

81 General guidelines allowing the Permanent Chambers to refer a case to the competent national authorities for offences which caused or are likely to cause damage to the financial interests of the Union of less than €100 000.

82 These figures refer to registered and verified reports.

83 This breakdown by Member State and non-EU country does not include the 250 repetitive reports received by the EPPO, and questions received from the public.

84 In accordance with the principle of transparency and the right for individuals to access documents, citizens of the European Union and any other natural or legal person residing in or having a registered office in a Member State have, subject to certain principles, conditions and limits, a right of access to documents produced or held by the EPPO. Access may only be refused in specific, exceptional circumstances. Regulation (EC) No 1049/2001 provides for general rules for access to documents. Implementing rules for access to EPPO documents were adopted by the College of the EPPO on 21 October 2020 (College Decision 008/2020). In accordance with Article 109(1) of the EPPO Regulation, that right of access to documents does not apply to documents which are part of the case files of the EPPO.

85 G. K. and Others (Parquet européen).

86 Juzgado Central de Instrucción No 6 de Madrid (Spain).

87 PU v EPPO.

88 Giuffrida v EPPO.

89 Kaili v Parliament and EPPO.

90 Stan v EPPO. On 15 December 2023, the General Court delivered its Order in this Case. Thus, the exception of inadmissibility submitted by the EPPO has been accepted and the action against the EPPO has been dismissed.

91 Mincu Pătrașcu Brâncuși v EPPO.

92 The CJEU rendered its judgment in this case on 21 December 2023. The ruling is in line with the EPPO's interpretation of Article 31 of the EPPO Regulation.

93 This is a list of IBOAs that provided reports to us in 2023. If any IBOA is not listed here, it is because they did not provide a report to us in 2023.

94 Except Serbia and Türkiye, to date.

95 The EPPO was designated as a competent authority for the United Nations Convention against Corruption (UNCAC, 31 October 2003) and United Nations Convention against Transnational Organized Crime (UNTOC, 15 November 2000) in October 2022.

96 Autonomous country within the Kingdom of the Netherlands.

97 Hong Kong Special Administrative Region of the People's Republic of China.

98 This designation is without prejudice to the 'One China' policy of the participating Member States/European Union.



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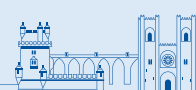
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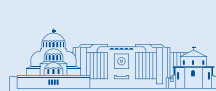
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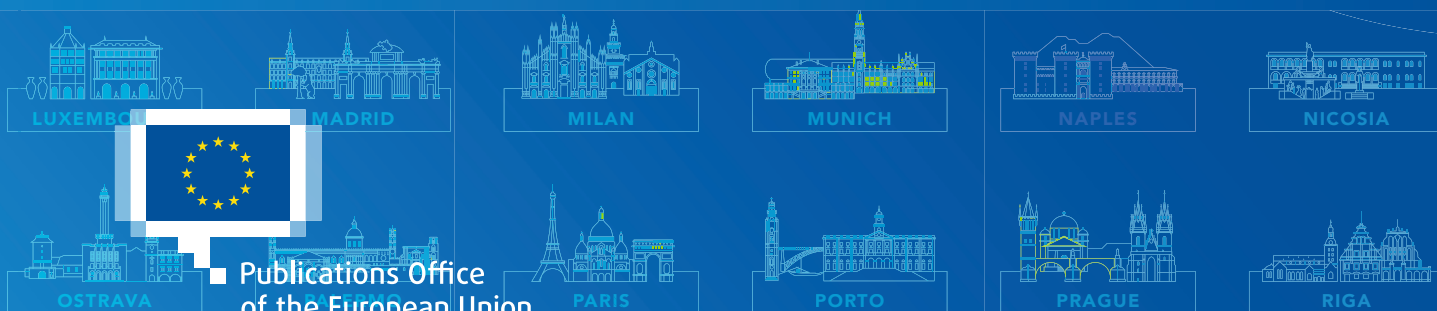


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