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COMMISSION STAFF WORKING DOCUMENT

**Measures adopted by the Member States to protect the EU's financial interests -
Implementation of article 325 TFUE**

Accompanying the document

REPORT FROM THE COMMISSION TO THE COUNCIL AND THE EUROPEAN PARLIAMENT

**36th Annual Report on the protection of the European Union's financial interests and
the fight against fraud - 2024**

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List of abbreviations

AFCOS	Anti-Fraud Coordination Service
AFS	Anti-Fraud Strategy
CAP	Common Agricultural Policy
CDM	Centralised Direct Management
EAFRD	European Agricultural Fund for Rural Development
EAGF	European Agricultural Guarantee Fund
EMFAF	European Maritime, Fisheries and Aquaculture Fund
EPPO	European Public Prosecutors' Office
ERDF	European Regional Development Fund
ESF	European Social Fund EU European Union
EU	European Union
FEAD	Fund for European Aid to the Most Deprived
MICAF	Interministerial Anti-Fraud Coordination Office (Mission interministérielle de coordination anti-fraude)
NAFS	National Anti-Fraud Strategy
OECD	Organisation for Economic Co-operation and Development
OLAF	European Anti-Fraud Office
PIF	Protection of the EU's Financial Interests
RRF	Recovery and Resilience Facility
RRP	Recovery and Resilience Plan
UBO	Ultimate Beneficial Owner
VAT	Value Added Tax

1. Introduction

Article 325(2) of the Treaty on the Functioning of the European Union mandates that Member States implement the same measures to counter fraud affecting the EU's financial interests as they do for their national finances.

Paragraph 5 further states that, each year, the Commission, in collaboration with Member States, must report to the European Parliament and the Council on the actions taken to enforce this article.

To create this report, the Commission requested Member States to highlight up to three measures they deem most crucial for safeguarding the EU's financial interests. Information from their responses was collected via a survey commonly referred to as the 'PIF Questionnaire'.

This survey included both structured data and unstructured (free text) responses. The table below outlines the format used to present structured data from the PIF Questionnaire 2024.


Anti-Fraud Measure #1 #2 #3 taken by MS in 2024							
Single / Package	Type	New / Update / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
	Legislative						
	Administrative						
	Organisational						
	Operational						

Table 1: Anti-fraud measure reported by Member State in 2024 template

Reading guide:

The "Stage in Anti-Fraud Cycle" column uses a colour-coding system to indicate the phases of the anti-fraud cycle that each reported measure addresses. Dark blue highlights the stages directly targeted by the measure, such as the prevention stage, as shown in the template. Light blue indicates stages not addressed by the measure, such as Detection, Investigation and Prosecution, and Recovery and Sanction, also depicted in the template.

Each type of measure is identified by specific colours. Blank spaces are common to all measures, while distinct colours highlight information unique to each type of measure.

	Legislative
	Administrative
	Organisational
	Operational

Additionally, Member States were invited to briefly describe any other measures they consider necessary. These descriptions are organised into tables following the format below. Any case studies provided by Member States are detailed in section 3.

Region	Measures Implemented in 2024	Funds or bodies involved

Table 2: Anti-fraud additional measures reported by Member States in 2024 template

1. Overview of Measures Taken by Member States

OLAF conducted a detailed questionnaire where all Member States reported up to three national anti-fraud measures for 2024. This document summarises the findings, providing a comprehensive yet non-exhaustive overview of the reported measures and highlighting recent developments in Member States' anti-fraud efforts to protect the EU's financial interests.

In total, Member States reported 69 measures, classified as either single or packaged. Packaged measures consist of multiple instruments adopted simultaneously to achieve a common objective. As shown in the table below, 50 are single measures, while the remaining 19 are packaged.

1.1. Single and package measures

The overview below displays the number of single and packaged anti-fraud measures adopted by each Member State in 2024.

Measure	Member State																											Total
	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	
Single	1	3	3	3	3	1	2	3	2	3	1	1	2	0	0	2	3	0	1	2	1	3	2	2	2	2	2	50
Package	2	0	0	0	0	2	0	0	1	0	1	0	1	3	0	1	0	1	1	0	2	0	1	1	0	1	1	19
Total	3	3	3	3	3	3	2	3	3	3	2	1	3	3	0	3	3	1	2	2	3	3	3	3	2	3	3	69

Table 3: Anti-fraud measures reported by Member States in 2024

1.2. Types of measure

All reported measures are classified as administrative, legislative, operational, or organisational. An administrative measure involves a legal act by an administrative body to implement legislative actions. A legislative measure is an act by a legislative body to enforce legal obligations. An organisational measure includes decisions or non-legislative acts that change the organisational structure of an administration or body involved in protecting the EU's financial interests. Lastly, an operational measure involves actions by an administration or body that directly impact its operations related to protecting the EU's financial interests.

The table below presents the number of single and packaged anti-fraud measures implemented by each Member State in 2024, organised by type. The data indicates a balanced adoption of anti-fraud measures, with legislative, administrative, organisational, and operational measures each comprising around 30% of the total. This distribution reflects a comprehensive strategy for tackling fraud across various areas.

	Type of measures			
	Legislative	Administrative	Organisational	Operational
Single	14	10	13	13
Package	7	10	7	8
Total	21	20	20	21
Rate*	30%	30%	30%	30%

Table 4: Type of anti-fraud measures reported by Member States in 2024

*Rate: The rate for each type of measure—legislative, administrative, organisational, and operational—is calculated based on the total number of measures, which is 69. Package measures can simultaneously include multiple types of measures.



Figure 1: Type of measures reported by Member States in 2024

1.3. Nature of measures

Anti-fraud actions are categorised as either horizontal, applicable across multiple sectors, or sectoral, targeting specific revenue or expenditure sectors. In 2024, Member States adopted 27 horizontal measures—21 single and 6 packaged—representing 39% of the total measures (see Table 5). Sectoral measures constituted 61% of the total, with 42 measures adopted, including 29 single and 13 packaged, as shown in the table below.

	Horizontal	Sectoral	Total
Single	21	29	50
Package	6	13	19
Total	27	42	69
Rate	39%	61%	100%

Table 5: Nature of anti-fraud measures reported by Member States in 2024

Figure 2 illustrates the sectors targeted by anti-fraud measures adopted by Member States in 2024. It shows that sectoral measures primarily focus on expenditure, particularly in agriculture, cohesion policy, and the RRF (Recovery and Resilience Facility).

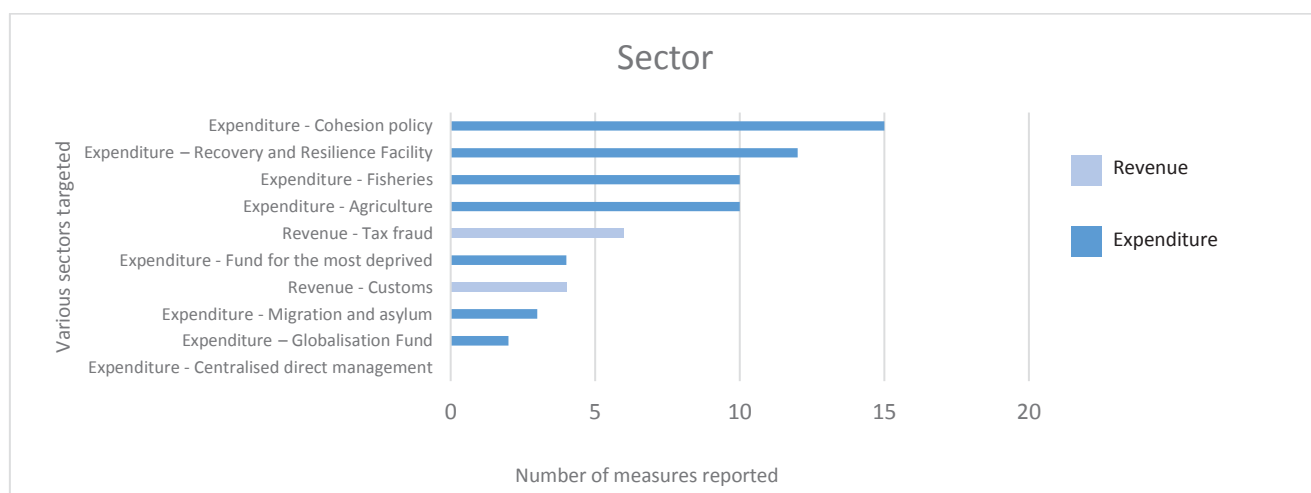


Figure 2: Sector targeted by the measures reported by Member States in 2024

1.4. Anti-fraud cycle

The fight against fraud requires a holistic and comprehensive approach, covering all stages of the anti-fraud cycle. Protecting the EU's financial interests involves a diverse range of players and interconnected processes that influence each other. The anti-fraud cycle consists of four stages: (1) prevention through risk analysis and self-assessment to quantify the likelihood and impact of fraud, (2) detection through reporting processes (e.g., IT tools) aimed at increasing comparability and interoperability, (3) investigation and prosecution through audit controls, and (4) imposing recovery and sanctions, often executed by Member States.

In 2024, like previous years, most measures—both single and packaged—focus on the first two stages of the anti-fraud cycle: prevention and detection, as shown in *Table 6* and *Figure 3*. *Figure 4* reveals that 91% of all measures target the prevention stage, while 86% focus on detection. This indicates a strategic emphasis on stopping fraud early and identifying fraudulent activities quickly.

Despite this primary focus, Member States also address the other stages of the anti-fraud cycle. Of all measures, 46% target investigation and prosecution, while 45% address recovery and sanctions. This reflects a balanced and comprehensive approach, ensuring every stage of the cycle receives adequate attention.

The significant overlap in targeting multiple stages suggests a comprehensive strategy, where each measure supports multiple stages of the cycle.

	Single		Package		Total	
Fraud prevention	38	55%*	25	36%	63	91%
Fraud detection	33	48%	26	38%	59	86%
Investigation and prosecution	16	23%	16	23%	32	46%
Recovery and sanction	15	22%	16	23%	31	45%

Table 6: Stages of the anti-fraud cycle targeted by the measures reported by Member States in 2024

*Rate: The rate for each stage of the anti-fraud cycle is calculated based on the total number of measures, which is 69.

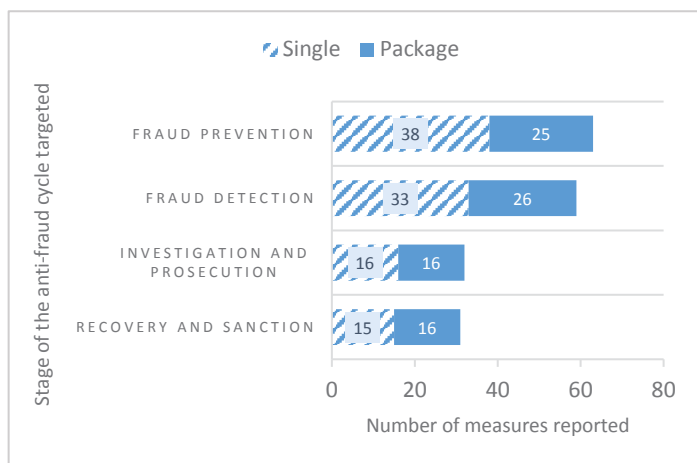


Figure 4: Number of measures reported by Member States for each stage of the anti-fraud cycle in 2024

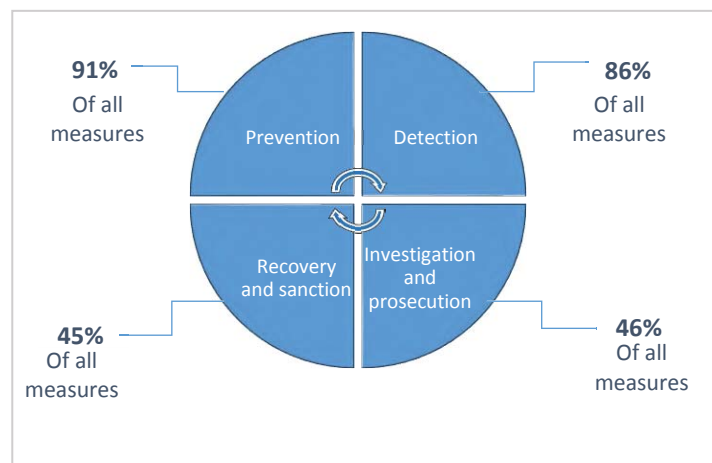


Figure 3: Percentage of measures reported by Member States in 2024 for each stage of the anti-fraud cycle

1.5. Areas reported

In 2024, Member States reported various measures targeting key areas in their anti-fraud efforts. *Table 7* and *Figure 5* provide a comprehensive overview of these priority areas.

The most targeted area is the shared management and control of EU funds, with 32 measures representing 46% of the total. Conflict of interest is another significant focus, addressed by 30 measures, accounting for 43% of the total. Public procurement is targeted by 21 measures, making up 30% of the total.

Area targeted	Number of measures	Percentage*
Shared management and control of EU funds	32	46%
Conflict of interest	30	43%
Public procurement	21	30%
Antifraud or anticorruption strategy	20	29%
Financial crime (including money laundering)	15	22%
Corruption	15	22%
Fraud definition	13	19%
Other	11	16%
AFCOS	9	13%
Organised crime	8	12%
Whistleblower	7	10%
Customs/ToR/illicit trade	3	4%

Table 7: Areas targeted by the measures reported by Member States in 2024

*Rate: The rate for each area targeted cycle is calculated based on the total number of measures, which is 69. Each measure can target several areas. Each measure can target several areas simultaneously.

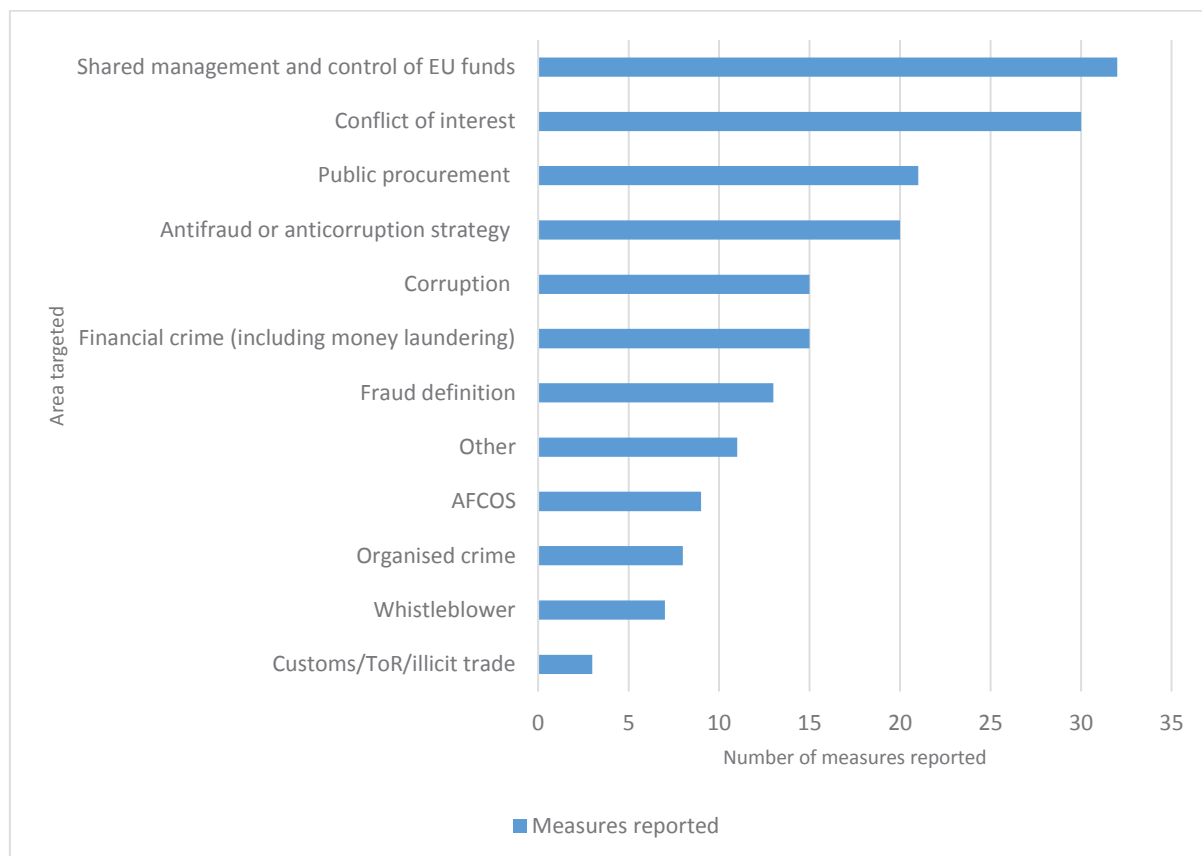


Figure 5: Areas targeted by the measure reported by Member States in 2024

1.6. Overlapping themes

In 2024, three overlapping themes emerge as the key priorities for Member States: the prevention and detection of conflicts of interest, the digitalisation and use of new technologies in monitoring and control systems, and enhanced cooperation and information exchange.

1.6.1. Conflict Of Interest Prevention And Detection

The data in *Table 7* reveals that a significant number of measures are addressing conflicts of interest. Various Member States have reported single or packaged measures focusing on this issue, with administrative measures being the most common.

Many measures aim to prevent and detect conflicts of interest using various strategies. Recognising the multifaceted nature of conflicts of interest, the analysis identified key trends that show how Member States address this challenge. The focus was on whether each initiative emphasised prevention, detection, or both, and categorised the measures into three strategic themes: training and capacity building, conflict management and deterrence, and enhancing transparency and governance. This analysis provides insights into the specific strategies that Member States use to manage conflicts of interest, showcasing distinct trends in handling fraud.

The analysis shows a strong emphasis on prevention in conflict of interest measures. Many Member States prioritise establishing robust frameworks and procedures to address potential conflicts preemptively. For example, Belgium requires mandatory conflict of interest declarations, and Germany promotes transparency through conflict declarations in Baden-Württemberg. Preventing fraud before it occurs is the first stage of the anti-fraud cycle, with Member States focusing on building a solid foundation on this principle.

While prevention is key, several measures incorporate new sophisticated detection mechanisms. With the advent of new technologies, innovative tools are emerging, such as Poland's SAMPLER tool, which uses data analytics to identify conflicts of interest early, especially in project selection processes.

This combination of prevention and detection strategies highlights a shift towards comprehensive conflict of interest management systems that use both human oversight and technological innovation to reduce fraud risks.

1.6.1.1. Conflict Of Interest Prevention And Detection – Training And Capacity Building

A significant focus on training indicates an understanding of the human element in managing conflicts of interest. Estonia, Finland, Lithuania, and the Bremen State in Germany have launched comprehensive training programmes to equip public officials with the skills needed to identify and manage conflicts of interest effectively. These initiatives are vital for fostering a culture of integrity and empowering individuals to actively combat fraud and uphold high ethical standards. Such capacity-building efforts not only enhance individual skills but also strengthen institutional resilience against potential conflicts of interest.

<i>Training and capacity building</i>				
Member State	Focus	Measure taken	Type of measure	Description
Estonia	Prevention	Online Training On Conflict of Interest and Corruption	Organisational	This measure is a comprehensive online training programme designed to equip officials and employees involved in grant management with the knowledge and tools needed to recognise and prevent conflicts of interest and corruption in their daily work and at the level of grant recipients.
Finland	Prevention	Anti-Fraud Training For The EU's Regional And Structural Policy Programme	Administrative	Through specialised follow-up anti-fraud training, this measure equips officials with the skills to identify and prevent potential conflicts of interest and shares good practices.
Germany	Prevention	Enhancing EU Fund Management: Bremen's Anti-Fraud Training initiative	Administrative	By providing comprehensive information on fraud prevention and incorporating these topics into regular meetings, the measure aims to equip personnel with the essential skills and knowledge to minimise conflicts of interest.
			Organisational	
Lithuania	Prevention Detection	Transparency And Fight Against Corruption And Fraud Trainings	Organisational	Organised by the Managing Authority, these training sessions aim to enhance the competence of institutions managing EU Structural Funds by focusing on transparency, corruption prevention, and conflict of interest.

Table 8: Conflict of interest prevention and detection – Training and capacity building analysis

1.6.1.2. Conflict Of Interest Prevention And Detection – Conflict of Interest Management and Deterrence

Within this overlapping theme, another focus is on managing and deterring conflicts of interest. These measures aim to prevent conflicts from arising, deter them effectively, and quickly detect and address them if they occur. Belgium enforces mandatory declarations for public procurement to ensure legal compliance. Poland enhances detection using the SAMPLER Tool to uncover complex connections. Germany's Baden-Württemberg emphasises transparency through required declarations, while Slovakia implements a preventive control mechanism for EU-funded procurements.

<i>Conflict of Interest Management and Deterrence</i>				
Member State	Focus	Measure taken	Type of measure	Description
Belgium	Prevention	Mandatory Conflict Of Interest Declarations	Administrative	By requiring written declarations from individuals involved in public procurement, the measure ensures that employees consistently remain aware of and adhere to the legal standards intended to prevent conflicts of interest.
Poland	Detection	SAMPLER Tool for Conflict of Interest Verification	Operational	Utilising a sophisticated data-analysis tool, this measure identifies complex personal and financial connections, thereby enhancing the detection and prevention of conflicts of interest.
Germany	Prevention	Enhancing Transparency Through Conflicts of Interest Declarations in Baden-Württemberg	Administrative	By instituting mandatory conflict of interest declarations, this measure formalises impartiality in decision-making, reducing the risk of biased or unethical behaviour in project management and contract awards.
Slovakia	Prevention Detection	Preventive Control Mechanism for Sensitive Positions in EU Funded Procurements	Organisational	This measure establishes a preventive control mechanism, with an expert team monitoring conflicts of interest in critical positions to ensure rigorous compliance and transparency in EU-funded procurements.

Table 9: Conflict of interest prevention and detection – Conflict of interest management and deterrence analysis

1.6.1.3. Conflict Of Interest Prevention And Detection – Transparency And Governance Enhancement

Another key aspect of measures to prevent and detect conflicts of interest is the enhancement of transparency and governance. Member States prioritise these areas to strengthen regulatory compliance and mitigate conflicts of interest. The measures involve reinforcing compliance in procurement processes and providing clear guidance and instructions to officials, thereby fortifying ethical standards and accountability within public administration.

Transparency and governance enhancement				
Member State	Focus	Measure taken	Type of measure	Description
Croatia	Prevention	Guidance for Enhanced Verification Procedures	Operational	By providing technical instructions for verification, the measure ensures that competent authorities conduct thorough checks using available databases, preventing conflicts of interest during grant awards and procurement processes.
Slovakia	Prevention	Establishment of Fraud Risk Management Working Groups	Operational	By creating specialised working groups before project implementation, this measure ensures early identification and systematic handling of potential conflicts of interest, significantly reinforcing regulatory compliance and reducing fraud in the targeted EU-funded programmes.
Bulgaria	Prevention	Revised Procurement Rules for Compliance	Legislative	By updating procurement rules, the measure enforces strict checks and balances to prevent conflicts of interest in public contracts, aligning with recent legislative changes.
Poland	Prevention	Competitive Procurement Enhancement Plan	Organisational	By introducing a 'rotation' mechanism, this measure enhances the impartial assessment of aid applications, ensuring they are processed by agency units outside the applicant's local area, thereby minimising local bias and conflicts of interest.
Cyprus	Prevention	Guidelines for Ensuring Compliance in Public Procurement	Administrative	These guidelines aim to consolidate existing rules and improve the effectiveness of public procurement processes by preventing conflicts of interest through well-defined management and control systems.
Poland	Prevention Detection	Anti-Fraud Policy in Agriculture and Rural Development under the RRP	Administrative	This policy from the Ministry of Agriculture and Rural Development establishes clear rules and procedures to manage fraud risks and conflicts of interest within the Recovery and Resilience Plan, thereby strengthening the management of fraud risks.

Table 10: Conflict of interest prevention and detection – Transparency and governance enhancement analysis

1.6.2. Digitalisation And The Use Of New Technologies In Monitoring And Control Systems

This year, continuing the trend observed in the previous year and aligning with the recommendations of the PIF Report 2023, there has been a significant emphasis on digitalisation. The focus is on measures that use digitalisation and new technologies in monitoring and control systems, specifically highlighting initiatives that leverage new IT tools and enhance interoperability between systems.

These digital initiatives primarily target cohesion policy and revenue, with particular emphasis on combating tax fraud and enhancing customs operations. The implemented tools facilitate verification checks, anomaly detection, real-time monitoring, and the identification of connections between entities and individuals. A notable example is Spain's integration of artificial intelligence to detect e-commerce fraud, addressing the insufficiency of traditional methods in managing the growing volume of online fraud activities. As fraudsters increasingly exploit new technologies, accelerating digitalisation in the EU's anti-fraud efforts is essential to staying one step ahead.

<i>Digitalisation and the use of new technologies in monitoring and control systems</i>					
Member State	Tool or technology used	New tool / Interoperability	Measure taken	Sector	Description and added value of digitalisation
Denmark	Automated checks system “e-indkomst” digital platform	New IT tool	Enhancing Oversight with Automated Wage Checks	Expenditure: Cohesion policy	This measure enhances monitoring and control by automatically checking if wages listed in project reports have been paid, swiftly identifying any payment discrepancies. The automated system, e-indkomst, uses digitalisation to register and verify wages, making it easier to detect whether a payment has occurred.
Estonia	Classification and Dumping Report tool	New IT tool	Estonia's Classification and Dumping Report: Enhancing Customs Fraud Detection	Revenue: Customs	This measure introduces a new IT tool to identify customs evasion schemes by automating customs declaration analysis and detecting irregularities. It ensures proper taxation, prevents potential fraud, and ensures compliance with EU regulations. Digitalisation is used to analyse large datasets, detect importers' customs declarations, and highlight the need for corrections.
Poland	Sampler Tool (business intelligence / data analysis tool)	New IT tool	SAMPLER Tool for Conflict of Interests Verification	Expenditure: Cohesion policy	This measure identifies personal and capital links between entities and individuals, detecting conflicts of interest and preventing irregularities. The SAMPLER tool uses digitalisation to analyse large datasets, checking connections between identifiers such as Tax ID or Personal ID numbers.
Portugal	ARACHNE data transmission automation	Interoperability/ data transmission	Fraud-Flagging System and Risk Indicators for Cohesion Policy Funds	Expenditure: Cohesion policy	This measure includes the development of a fraud-flagging system and risk indicators, automating data transmission to ARACHNE within Portugal 2030 programmes.
Portugal		Interoperability	Enhanced Risk Management System For Customs Under UCC Provisions	Revenue: Customs	This measure focuses on developing an enhanced risk management system for customs, aligning with new data models and risk management procedures. Developed with the IT department, this system improves interoperability with control management and national customs information systems through digitalisation.
Romania	Digital platform	New IT tool	Establishment of RO e-Transport System for Monitoring Goods Transport	Revenue: Tax fraud	This measure establishes a national system for monitoring the road transport of goods. The digital platform uses data analytics and real-time tracking to identify high-risk goods and individuals.
Slovenia	New application within Click Sense analytic platform	New IT tool	Slovenia's Advanced Tools and Contract Updates Against Fraud	Revenue: Tax fraud	<p>This measure strengthens monitoring and control by identifying actual owners, detecting irregularities, and preventing VAT evasion through real-time data analysis from multiple daily updated sources.</p> <p>It uses technology to create a comprehensive view of risk patterns and identify potential discrepancies between import records and VAT returns, enabling immediate action on suspicious activities and preventing price distortion by recording actual owners and connections.</p>
Spain	Artificial Intelligence	New tool / integration of artificial intelligence	Leveraging Artificial Intelligence in E-commerce Fraud Detection	Revenue: Customs	This measure integrates artificial intelligence to detect e-commerce fraud, addressing the challenges posed by the growth in imports linked to online commerce. As traditional tools become insufficient to manage this surge, the use of AI enhances capabilities for monitoring and analysing transactions. This technology improves the detection of suspicious transactions, reducing the risk of financial loss.

Table 11: Digitalisation and the use of new technologies in monitoring and control systems analysis

1.6.3. Enhanced Cooperation And Information Exchange

Enhancing internal and external cooperation and information exchange is a key focus area of this year's reported measures, aligning with Recommendation 3 of the PIF 2023 to improve the governance of the anti-fraud architecture. A total of 11 measures have been reported in this regard.

Seven of these measures focus on internal cooperation at the national level by establishing dedicated anti-fraud bodies, departments, or sections. These initiatives include setting up contact points and organising network meetings to improve coordination, along with a job-shadowing programme within the AFCOS network to facilitate the exchange of best practices.

Additionally, four measures target external cooperation, focusing on strengthening collaboration with EU bodies. This includes organising an EU-wide anti-fraud conference and implementing efforts to encourage broader, cross-border cooperation.

<i>Internal cooperation / National level</i>			
Member State	Measure taken	Measure focus	Information exchange and cooperation highlights
Cyprus	Enhancing Anti-Fraud Strategies: CAPO's Internal Group Initiative	Establishment of an internal group	<ul style="list-style-type: none"> Insights collected from all operational levels of CAPO Leverage of collective knowledge
Estonia	Creation Of An Economic And Corruption Crime District	Establishment of an Economic and Corruption Crime District in the Prosecutor's Office	<ul style="list-style-type: none"> Reorganisation of existing bodies to set a focus on economic crimes Enhancement of competence and resource allocation
Italy	Establishment of the Committee For Combating Fraud Against The EU	Internal reorganisation	<ul style="list-style-type: none"> Reorganisation of the Office of the Prosecutor General at the Court of Auditors Dedicated section for the Committee for Combating Fraud against the European Union established in the International Affairs Unit Ensured collaboration with both national and supranational bodies
Latvia	AFCOS Job Shadowing	Job shadowing for employee within the AFCOS network institutions	<ul style="list-style-type: none"> Improved cooperation between employees from various AFCOS network instructions Provided better understanding of the anti-fraud cycle steps and of improving cooperation between different authorities
The Netherlands	Network Meeting With National EU Fund Partners	Network meetings among national partners	<ul style="list-style-type: none"> Fostering collaboration Exchanging best practices and learning from each other's experience
The Netherlands	Coordination Of Antifraud EU Funds As Part Of AFCOS	Designation of a coordinator within the AFCOS	<ul style="list-style-type: none"> Ensuring smooth information flow Prioritising anti-fraud efforts on the agenda
Slovenia	Strengthening Inter-Institutional Cooperation In The Area Of Economic Crime, Corruption And Protection Of The EU's	Adoption of a strategic plan for inter-institutional cooperation	<ul style="list-style-type: none"> Reorganisation of existing bodies Setting-up of contact points with the competent bodies

Table 12: Enhanced cooperation and information exchange - Internal cooperation / National level analysis

<i>External cooperation</i>			
Member State	Measure taken	Measure focus	Information sharing and cooperation highlights
Cyprus	Strengthening AFOCS And OLAF Collaboration In Cyprus	Strengthening AFOCS and OLAF cooperation	<ul style="list-style-type: none"> • Protocols developed for collaboration and effective information exchange between Cyprus and OLAF
Greece	“Prevent - Detect - Investigate II: Data-driven Protection of the EU Budget” Conference Organised With OLAF	EU-wide cooperation conference	<ul style="list-style-type: none"> • Gathering of anti-fraud authorities across the EU • Dedicated topics such as digitalisation / new tools
Italy	Enhanced Collaboration To Fight Against Cross-Border VAT Fraud	Cross-Border cooperation to fight VAT Fraud	<ul style="list-style-type: none"> • Enhancing international cooperation in addressing tax fraud • Improving collaboration with key entities such as the EPPO, the Agricultural Payments Agency (AGEA), and the Institute for Agri-Food Market Services (ISMEA)
Romania	Increasing Staff Of The National Anticorruption Directorate	Strengthen resources to improve cooperation with the EPPO	<ul style="list-style-type: none"> • Increased resources to improve collaboration

Table 13: Enhanced cooperation and information exchange – External cooperation analysis

2. States

2.1. Austria

Austria reported three key measures in 2024 involving mandatory compliance training for staff involved in EU fund management, high-density verifications to check the accuracy of expenditure submissions, and a proactive approach to combating social benefits fraud through a structured network of law enforcement agencies.

2.1.1. Mandatory Annual Compliance Training

Annual mandatory training sessions focused on compliance, corruption prevention, and the Whistle-blower Protection Act have been instituted at the Federal Ministry of Finance.

The reason for highlighting this measure is that Austria has been allocated just under EUR 4 billion in EU funds under the Recovery and Resilience Facility (RRF) until 2026, and the deployment of these funds are subjected to strict audit and compliance standards. This package of administrative and organisational measures aims to ensure that all staff at the Ministry involved in the Recovery and Resilience plans are thoroughly educated in audit and control requirements.


Anti-Fraud Measure #1 Taken by Austria in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Administrative (Circulaire/ Circular, Instructions, Guidelines, Manuals)	New measure Update		<u>Sectoral:</u> <ul style="list-style-type: none"> Expenditure - Recovery and Resilience Facility 	<ul style="list-style-type: none"> Public procurement Corruption Conflict of interest Whistleblower Shared management and control of EU funds Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Irregularities reporting Other: corruption prevention, notification of irregularities, conflicts of interest 	<ul style="list-style-type: none"> To clarify or consolidate existing rules To enhance existing measure
	Organisational 08/03/2024	New measure Update				<ul style="list-style-type: none"> General trainings Fraud awareness trainings 	<ul style="list-style-type: none"> Neutral on resources

Table 14: Anti-fraud measure #1 taken by Austria in 2024

Corruption within public procurement – Austria #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector Private sector	<ul style="list-style-type: none"> Measures to prevent corruption amongst personnel, including management 	

Table 15: Corruption within public procurement – Measure #1 taken by Austria in 2024

2.1.2. High Density Verifications

Following last year measure, this high density of verifications package of measures is carried out pursuant to Article 125(4) of Regulation (EU) No 1303/2013 for the 2014-2020 programming period and should serve to prevent irregularities. The verification procedure should allow the administrative bodies to check 100% of the expenditure submitted by the beneficiary.


Anti-Fraud Measure #2 Taken by Austria in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Administrative (Circulaire/Circular, Instructions, Guidelines, Manuals)	Update		Sectoral: • Expenditure – Cohesion policy	<ul style="list-style-type: none"> Public procurement Conflict of interest Whistleblower Shared management and control of EU funds Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Management of funds On the spot checks Audit checklist Irregularities reporting 	<ul style="list-style-type: none"> Cross-cutting measure, multi-agency measure / measure with impact on various bodies* Other: Monitoring of the proper use of funds and of reporting of irregularities
	Organisational 01/01/2024	Update				<ul style="list-style-type: none"> Reorganisation of existing bodies Inter-agency cooperation General trainings Fraud awareness trainings Simplification of procedures 	<ul style="list-style-type: none"> Neutral on resources
	Operational 08/10/2015	Update				<ul style="list-style-type: none"> IT tools (“IT data feeding”, “Other IT”) Other** 	<ul style="list-style-type: none"> Enhanced information flow Targeting of checks

Table 16: Anti-fraud measure #2 taken by Austria in 2024

****Cross-cutting measure:** Formal requirements in the national rules on eligibility and in the management and control system should increase efficiency. Standardised forms (checklists) improve the quality of the accounts submitted.

***Other:** Presentation of the entire funding operation, including the accounting process, in a central database. In addition, the Arachne data-mining tool, provided by the Commission, is used for risk evaluation and risk analysis.

2.1.3. Social Benefits Fraud

Following last year measure, this measure presents a general, comprehensive, and proactive approach to combating the unlawful collection of social benefits (social benefit fraud) through a structured network established within the Austrian police. This includes collaboration among the Criminal Intelligence Service (Bundeskriminalamt, BK), the Criminal Police Office (Landeskriminalamt, LKA), and district police headquarters (Bezirkspolizeikommando, BPK). The initiative prioritises repeated actions against social benefit fraud, particularly through airport and GVS checks in Austria’s provinces (‘Länder’). This measure aims at launching and conducting inquiries and international investigative measures in more than 80 countries around the world, through Europol, Interpol, Austrian embassies and liaison officers. This legislative measure pursues facilitating information exchanges between the money laundering reporting unit and competent national and foreign authorities, as well as with Europol.


Anti-Fraud Measure #3 Taken by Austria in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 01/01/2024	Update		Horizontal	<ul style="list-style-type: none"> Financial crime (including money laundering) 	<ul style="list-style-type: none"> Structured cooperation with law enforcement Structured cooperation with judicial authorities 	<ul style="list-style-type: none"> Enhanced coordination

Table 17: Anti-fraud measure #3 taken by Austria in 2024

2.2. Belgium

Belgium reported three single measures adopted in 2024, two of a horizontal nature and one related to the tax fraud sector. These measures aim to strengthen compliance with tax obligations, prevent conflicts of interest in public procurement, and ensure rigorous monitoring of financial activities associated with legal professionals.

2.2.1. E-Commerce VAT compliance strengthening

The measure regarding the liability of electronic interfaces for Value Added Tax (VAT) compliance is articulated in the supplemented Article 51bis, section 3bis of the VAT Code. This regulation imposes joint and several liability on electronic interfaces for the payment of VAT due from their users when the interface fails to act in good faith or is negligent. Specifically, these interfaces are required to verify users' valid VAT numbers, notify users of their VAT obligations when administrative suspicions arise, and ban non-compliant users.

The purpose of emphasising this measure is to address and reduce the loss of VAT receipts and enhance the efficiency of VAT collection in e-commerce transactions. By designating the electronic interface as an additional responsible party, the regulation seeks to ensure that VAT obligations are accurately fulfilled and collected. This approach incentivises electronic interfaces to implement rigorous compliance checks on their users and actively discourages non-compliance.

The legislative measure introduces a system where e-commerce platforms bear joint and several accountabilities for VAT in situations where Article 13bis of the Code does not apply (presumption that the platform is considered the buyer/seller of the goods). This liability is not absolute and the platform may be discharged from it if it demonstrates that it acted in good faith and was not at fault or negligent. However, this accountability is not absolute; platforms can be discharged if they can prove that they acted in good faith and were neither at fault nor negligent. This was formally established by the Law of 23 November 2023, which outlines various VAT provisions and specific recovery rules under the 1992 Income Tax Code, as referenced in [C – 2023/47474] - MONITEUR BELGE / BELGISCH STAATSBLAD — 01.12.2023.


Anti-Fraud Measure #1 Taken by Belgium in 2024							
Single / Package	Type	New / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 23/11/2023 <i>Loi du 23 novembre 2023*</i>	Amendment		Sectoral: <ul style="list-style-type: none"> Revenue – Tax fraud 	<ul style="list-style-type: none"> Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Recovery 	<ul style="list-style-type: none"> To remedy flaws

Table 18: Anti-fraud measure #1 taken by Belgium in 2024

2.2.2. Mandatory Conflict Of Interest Declarations

The second measure reported by Belgium involves conflict of interest awareness in public procurement, as specified in the ministerial circular of 11 June 2024, published in the Belgian Official Gazette on 8 July 2024. This directive mandates that all individuals working within the federal public sector involved in public procurement provide a written confirming that they have taken notice of the legal provisions relating to conflicts of interest in public procurement (in specific, article 6 of the law of 17 June 2016 on public procurement). This declaration must be renewed every two years to ensure ongoing compliance and awareness. The circular also contains a model declaration in case there is a legal presumption or an appearance of a conflict of interest.

The purpose of this measure is to remind those concerned of the legal prescriptions and make them aware that conflicts of interest in public procurement are absolutely prohibited. The legislative measure includes a standard clause to be incorporated into public procurement documents, designed to prevent and address concerns related to revolving door constructions. This initiative serves as a proactive measure to prevent violations and supports compliance by providing clear guidelines and model declarations.


Anti-Fraud Measure #2 Taken by Belgium in 2024							
Single / Package	Type	New / update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative (Law/Act) 23/11/2023	New measure		<u>Horizontal</u>	<ul style="list-style-type: none"> Public procurement Corruption Conflict of interest 	<ul style="list-style-type: none"> Other: knowledge of existing legal provisions 	<ul style="list-style-type: none"> Cross-cutting measure, multi-agency measure/ measure with impact on various bodies* Other**

Table 19: Anti-fraud measure #2 taken by Belgium in 2024

**Cross-cutting measure: The measure applies to all persons within the federal public sector involved in public procurement. Consequently, the measure affects a lot of federal organisations.*

*** Other: Raising awareness of existing legislation to prevent violations. The measure also seeks to support compliance with legal prescriptions (in case of a presumption of a conflict of interest or in case of the appearance of a conflict of interest) through the provision of model declarations.*

Corruption within public procurement – Belgium#2		
Public / Private sector	Fight against corruption in public procurement	Comment
<u>Public sector</u>	<ul style="list-style-type: none"> Measures to prevent corruption amongst personnel, including management 	<ul style="list-style-type: none"> The measure aims to prevent conflicts of interest in public procurement by raising awareness and reminding persons within the federal public sector involved in public procurement of the existing legal provisions in this regard. By preventing conflicts of interest, it obviously also seeks to prevent corruption.

Table 20: Corruption within public procurement – Measure #2 taken by Belgium in 2024

2.2.3. Enhancing legal financial oversight

The third measure reported is a legislative measure. It refers to the Royal decree of 9 June 2024 that lays down detailed rules on management, control and oversight of, and access to, third-party accounts and subaccounts within the meaning of Article 446quater of the Judicial Code.

The reason for highlighting this measure is that it aims at fighting against money laundering as it ensures rigorous monitoring of financial activities associated with legal professionals, thereby enhancing transparency and preventing illicit activities such as money laundering. By facilitating oversight, the

decree reinforces the integrity of financial operations and supports the broader fight against financial crimes.

The decree establishes regulations that enable bar council presidents to automatically monitor and oversee lawyers' third-party accounts and subaccounts. Under this measure, the account holder is required to grant an irrevocable power of attorney to the bar council president. This authorisation allows the financial institution to provide the president full access to view and obtain copies of all transactions related to these accounts. Additionally, the account holder gives the financial institution irrevocable permission to make all transaction data available to the oversight body.


Anti-Fraud Measure #3 Taken by Belgium in 2024							
Single / Package	Type	New / amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Decision) 09/06/2024 Number: 2024006238 – Dossier number: 2024-06-09/12	New legislation		Horizontal	<ul style="list-style-type: none"> Financial crime (including money laundering) Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Other: fight against money laundering 	<ul style="list-style-type: none"> To remedy flaws Other: automation and optimisation of the existing rules

Table 21: Anti-fraud measure #3 taken by Belgium in 2024

2.2.4. Additional measures

Belgium shared several additional measures that all aim at enhancing integrity, transparency and accountability across multiple funding and administrative programs in Wallonia, Flanders, Brussels, and the German-speaking Community in Belgium.

Region	Measures Implemented in 2024	Funds or bodies involved
<ul style="list-style-type: none"> Wallonia 	<ul style="list-style-type: none"> Effort to prevent double funding and conflicts of interest through data cross-checks using the ARACHNE risk management tool 	<ul style="list-style-type: none"> ERDF ESF RRF
	<ul style="list-style-type: none"> Appointment of contact persons to report irregularities 	<ul style="list-style-type: none"> FOREM (Walloon Public Service for Employment and Vocational Training) IFAPME (Walloon Institute for Ongoing and Freelance Training and SMEs) SWL (Walloon Housing Corporation) CGT (Walloon Tourist Board)
	<ul style="list-style-type: none"> Adoption of anti-fraud policy and implementation of anti-fraud training 	
<ul style="list-style-type: none"> Flanders 	<ul style="list-style-type: none"> Ex-ante use of ARACHNE for conflict of interest assessments 	
	<ul style="list-style-type: none"> Quarterly upload of ESF+ project data via Arachne 	<ul style="list-style-type: none"> ESF
<ul style="list-style-type: none"> Brussels 	<ul style="list-style-type: none"> Adaptation of manuals and procedures for enhanced detection and correction of irregularities Ex-ante verification instructions issued 	<ul style="list-style-type: none"> FEDER RRF
<ul style="list-style-type: none"> Federal level 	<ul style="list-style-type: none"> Utilisation of ARACHNE for both pre- and post-transaction controls, utilising risk indicators, and conducting site visits while consulting the Ultimate Beneficial Owner (UBO) register 	<ul style="list-style-type: none"> FOD BOSA: Belgian Federal Public Service Policy and Support

Region	Measures Implemented in 2024	Funds or bodies involved
	<ul style="list-style-type: none"> Annual organisational control reporting, along with training sessions and joint network meetings Circular on post-employment conflicts of interests 	
<ul style="list-style-type: none"> FPS Justice (Federal Public Service) 	<ul style="list-style-type: none"> Amendment of laws for increased transparency in public access to government information 	
<ul style="list-style-type: none"> German-Speaking Community 	<ul style="list-style-type: none"> Establishment of clear procedures for prevention, control, and detection of irregularities at the project level in the Management and control systems 	<ul style="list-style-type: none"> RRF ESF

Table 22: Additional anti-fraud measures taken by Belgium in 2024

2.3. Bulgaria

In 2024, Bulgaria reported the adoption of three single horizontal legislative measures, showcasing a comprehensive approach to enhancing the governance of EU funds and other financial activities across various sectors.

2.3.1. Management Of Irregularities Under Shared Management

The first legislative measure reported by Bulgaria is an amendment of the Regulation on the administration of irregularities involving EU funds under shared management. It aims to improve the operating rules of the Information System for Management and Monitoring of EFSF Funds as regards the reporting of irregularities and fraud.

This adopted measure was shared as it introduces a new function for the AFCOS Directorate, enhancing the management of EU funds in Bulgaria by defining requirements and parameters for the UMIS system. It strengthens data integration and module connections, with AFCOS providing methodological instructions for managing irregularity-related data. This ensures standardised processes, improved oversight, and alignment with EU standards.


Anti-Fraud Measure #1 Taken by Bulgaria in 2024							
Single / Package	Type	New / amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 26/11/2024 Decree of the Council of Ministers No 399 of 21 November 2024	Amendment		Horizontal	<ul style="list-style-type: none"> AFCOS Shared management and control of EU funds 	<ul style="list-style-type: none"> Competences 	<ul style="list-style-type: none"> To clarify or consolidate exiting rules

Table 23: Anti-fraud measure #1 taken by Bulgaria in 2024

2.3.2. Strengthening Financial Correction Regulations

The second legislative measure reported by Bulgaria is the amendment of the Regulation on reporting irregularities to improve financial corrections. The update revises how percentage indicators are used to calculate financial corrections, and introduces Article 7a, which imposes a 100% financial correction for confirmed offenses under the Criminal Code.

The measure was highlight as it aligns the Regulation with the 2021-2027 legislative framework and builds on insights from managing financial corrections during the 2014-2020 period. It addresses previously identified shortcomings by refining processes for financial corrections.


Anti-Fraud Measure #2 Taken by Bulgaria in 2024							
Single / Package	Type	New / amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 05/07/2024 Decree No 248 of the Council of Ministers of 5 July 2024	Amendment		<u>Horizontal</u>	<ul style="list-style-type: none"> Public procurement Financial crime (including money laundering) Conflict of interest Shared management and control of EU funds 	<ul style="list-style-type: none"> Financial penalties Other administrative penalties 	<ul style="list-style-type: none"> To clarify or consolidate exiting rules To enforce the rules in line with development in EU law

Table 24: Anti-fraud measure #2 taken by Bulgaria in 2024

2.3.3. Revised Procurement Rules for Compliance

The third legislative measure reported by Bulgaria in 2024 involves amending the Rules implementing the Public Procurement Act to align with the 2023 amendments of the Act. This update focuses on public procurement, corruption, and conflict of interest, introducing new e-forms and mandatory ex-ante checks for contracts over BGN 5 million. The new rules specify the conditions for appointing observers in award procedures and outline requirements for individuals conducting legality checks under Article 237b of the Public Procurement Act.

The measure was highlighted as it aligns the procurement framework with EU standards and fulfils commitments under the implementation of RRP to strengthen checks, introduce new standard e-forms for public procurement, reduce non-competitive procurement and improve transparency in the system, as well as facilitate and harmonise practice in implementing the law.


Anti-Fraud Measure #3 Taken by Bulgaria in 2024							
Single / Package	Type	New / amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 23/07/2024 Decree No 257 of 22 July 2024	Amendment		<u>Horizontal</u>	<ul style="list-style-type: none"> Public procurement Corruption Conflict of interest Shared management and control of EU funds 	<ul style="list-style-type: none"> Competences Powers Definition of a specific topic 	<ul style="list-style-type: none"> To clarify or consolidate exiting rules To remedy flaws Other*

Table 25: Anti-fraud measure #3 taken by Bulgaria in 2024

**Other: Some of the amendments adopted to the Rules implementing the Public Procurement Act relate to commitments made to the European Commission in the implementation of the National Recovery and Resilience Plan, as well as in the implementation of the State policy to increase transparency and the lawful award of public contracts by introducing new forms of checks in the process, as well as by applying mandatory ex-ante control by the Public Procurement Agency of all contracts above BGN 5 million.*

Corruption within public procurement – Bulgaria#3		
Public / Private sector	Fight against corruption in public procurement	Comment
<u>Public sector</u>	<ul style="list-style-type: none"> Measures addressing transparency in public procurement Measures to improve the effectiveness of management of the public procurement Measures to prevent corruption amongst personnel, including management Measures to improve the effectiveness of control and audit 	

Table 26: Corruption within public procurement – Measure #3 taken by Belgium in 2024

2.4. Croatia

Croatia reported three anti-fraud measures implemented in 2024, comprising two single measures and one package measure. Together, these initiatives address the entire anti-fraud cycle, covering prevention, detection, investigation, and sanctioning of fraud, and demonstrate a comprehensive approach. The measures collectively enhance legal frameworks, improve verification processes, and strengthen sanctions.

2.4.1. Removing Double Criminality: Strengthening Money Laundering Legislation

The first legislative measure reported by Croatia in 2024 involves amending the Criminal Code to remove the requirement of double criminality for predicate offenses committed in a foreign country concerning money laundering. This change enhances the capacity to prosecute money laundering under Article 265 of the Criminal Code by no longer requiring the predicate offense to be a crime in both Croatia and the foreign country where it was committed.

This measure is significant as money laundering is one of the offences prescribed by Directive (EU) 2017/1371 on combating fraud against the EU's financial interests through criminal law (Article 4(1)) when involving property derived from the criminal offences covered by this Directive. By addressing money laundering more robustly, especially when linked to international criminal activities, the amendment supports the efforts of the European Public Prosecutor's Office (EPPO) to tackle offenses within its material competence.


Anti-Fraud Measure #1 Taken by Croatia in 2024							
Single / Package	Type	New / amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 02/04/2024 Narodne novine No 36/24	Amendment		Horizontal	<ul style="list-style-type: none"> Financial crime (including money laundering) 	<ul style="list-style-type: none"> Other* 	<ul style="list-style-type: none"> Other**

Table 27: Anti-fraud measure #1 taken by Croatia in 2024

* Other: The legislative measure concerns the punishment of perpetrators of the crime of money laundering where the proceeds derive from a predicate offence committed abroad and the predicate offence is not punishable under the law of the country in which it was committed. In that situation, if the act committed abroad resulting in the generation of proceeds is a criminal offence under Croatian law, that will be sufficient.

** Other: As part of the process leading up to Croatia's accession to the Organisation for Economic Co-operation and Development (OECD), the Working Group on Bribery in International Business Transactions adopted the report on the Phase 1 evaluation in December 2023. As regards the offence of money laundering under Article 265 KZ, the Working Group recommended removing the condition of double criminality for a predicate offence committed in a foreign country, in order to comply with Article 7 of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (NN-MU [international section of NN], 10/23).

2.4.2 Guidance for Enhanced Verification Procedures

By this operational measure, Croatia has introduced a technical guidance for Competent Authorities (CA) and Implementing Bodies (IB) responsible for the national recovery and resilience plan. This operational measure focuses on using available databases to document verification procedures, particularly for checks on double funding and potential conflicts of interest. It serves to clarify and

supplement existing procedures during grant awarding and procurement processes by grant beneficiaries.

This measure was highlighted as it offers crucial guidance to Competent Authorities and Implementing Bodies, enhancing existing procedures for verifying double funding and conflicts of interest. By ensuring thorough checks during grant awarding and procurement processes, it strengthens the integrity and transparency of the national recovery and resilience plan's implementation.


Anti-Fraud Measure #2 Taken by Croatia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 08/03/2024	Update		Sectoral: • Expenditure – Recovery and Resilience Facility	<ul style="list-style-type: none"> Public procurement Conflict of interest Shared management and control of EU funds 	<ul style="list-style-type: none"> Other: performing checks and controls related to the eligibility of expenditures 	<ul style="list-style-type: none"> Targeting of checks Enhanced ex-ante controls Enhanced ex-post controls

Table 28: Anti-fraud measure #2 taken by Croatia in 2024

2.4.3. Enhanced Agricultural Fund Sanctions for Fraud Prevention

The third measure reported by Croatia is a package measure of both legislative and administrative type. This package measure involves legislative and administrative amendments to the Law on Agriculture to enhance the prevention and sanctioning of fraud, thereby protecting the EU's financial interests. The key provision mandates that the Paying Agency withhold support from both the European Agricultural Fund for Rural Development (EAFRD) and the European Agricultural Guarantee Fund (EAGF) for any beneficiary convicted of fraud. This interconnected response means that fraud detected in one fund affects all support payments for the same beneficiary, reinforcing the integrity of fund use.

The measure is significant for its strong deterrent effect on potential fraudsters. By implementing this policy, a clear message is conveyed that committing fraud disqualifies beneficiaries from receiving any EU agricultural funds. Furthermore, offenders are placed on an exclusion list, barring them from accessing EU funds for the next three years. This systematic approach enhances vigilance and compliance, underlining the seriousness of fraud prevention in agricultural funding.


Anti-Fraud Measure #3 Taken by Croatia in 2024							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Legislative (Law/Act) 24/12/2024 Narodne Novine broj: 152/2024	Amendment		Sectoral: • Expenditure - Agriculture	<ul style="list-style-type: none"> Public procurement Conflict of interest Shared management and control of EU funds 	<ul style="list-style-type: none"> Financial penalties Other administrative penalties 	• Other*
	Administrative (Circulaire/circular, Instructions, Guidelines, Manuals)	New measure				<ul style="list-style-type: none"> Investigation Penalty Recovery 	<ul style="list-style-type: none"> To enhance existing measure Other**

Table 29: Anti-fraud measure #3 taken by Croatia in 2024

* Other: This amendment to the national legal framework strengthens the protection of the financial interests of the EU and Croatia and increases the deterrent effect with regard to potential fraud as, if a final court judgment states that the beneficiary has committed fraud with respect to resources from one fund, they no longer receive aid from that fund or from another agricultural fund. The beneficiary concerned is also placed on an exclusion list: not only are they obliged to return aid

connected to claims that are being processed but also they are not allowed to apply for aid in the following three years, which shows that a beneficiary who is proved to have committed fraud suffers substantial financial consequences.

**** Other:** The main goal (reason) was to strengthen protection of financial interests of EU by improving internal controls system of Paying Agency.


2.5. Cyprus

The three measures reported by Cyprus for 2024 concern one legislative, one administrative and one operational measure. They cover the establishment of a national coordinating body for combating fraud affecting the EU’s financial interests, the issuance of guidelines for the procedures to ensure compatibility with the National and Union Law for public procurement and to ensure the prevention, detection and correction of cases of fraud, corruption and conflict of interest in the context of the programming period 2021-2027 and the implementation of the establishment of an ad-hoc internal group.

2.5.1. Strengthening AFCOS and OLAF Collaboration in Cyprus

The first legislative measure reported by Cyprus implements key EU regulations and includes provisions for the operation of Cyprus AFCOS (it defines its members and observers), as well as the competences and powers of the Service. The law outlines protocols for collaboration between Cyprus AFCOS and OLAF, ensuring OLAF officials receive necessary assistance for their tasks. It facilitates cooperative efforts for conducting on-the-spot checks, safeguards evidence through partnerships with relevant authorities, grants access to Central Bank of Cyprus information, mandates irregularity reporting, and coordinates actions among competent authorities. Additionally, it defines criminal offenses for data destruction or falsification and sets the grounds for Memoranda of Understanding.

This adopted measure was shared as it established a robust framework to protect EU financial interests by supporting OLAF with the necessary resources for effective investigations.

Anti-Fraud Measure #1 Taken by Cyprus in 2024							
Single / Package	Type	New / amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 10/05/2024 Law 62(1)/2024	New legislation		Horizontal	<ul style="list-style-type: none"> Public procurement Conflict of interest AFCOS Whistleblower Shared management and control of EU funds 	<ul style="list-style-type: none"> Competences Powers Financial penalties Criminal sanctions (new)* 	<ul style="list-style-type: none"> To clarify or consolidate exiting rules To remedy flaws To enforce the rules in line with development in EU law

* Criminal sanctions (new): indicates that no sanctions were foreseen before

Table 30: Anti-fraud measure #1 taken by Cyprus in 2024

2.5.2. Guidelines for Ensuring Compliance in Public Procurement And For The Prevention Of Conflicts Of Interest

This administrative measure addresses all the stages of the anti-fraud cycle. It introduces comprehensive guidelines aimed at ensuring compliance with national and EU laws concerning public procurement for the programming period 2021-2027. The guidelines are designed to prevent, detect, and correct instances of fraud, corruption, and conflicts of interest across all parties involved in the management, monitoring, and implementation of programs. They specifically address public procurement projects and the evaluation process for proposals seeking inclusion in grant schemes.

This measure is highlighted as it seeks to achieve uniform and consistent compliance with public procurement regulations and specifically address ex-ante controls for the prevention of conflicts of interest using the European Commission’s ARACHNE tool, access to the UBO register and the Cyprus Civil Registry through the Government Data Warehouse. The guidelines enhance the management and control system’s effectiveness by preventing, detecting, and rectifying conflicts of interest and other irregularities.


Anti-Fraud Measure #2 Taken by Cyprus in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative (Circulaire/circular, Instructions, Guidelines, Manuals)	New measure		Horizontal	<ul style="list-style-type: none"> Public procurement Conflict of interest Whistleblower Shared management and control of EU funds 	<ul style="list-style-type: none"> Management of funds Monitoring / desk checks On the spot checks Irregularities reporting Recovery 	<ul style="list-style-type: none"> To clarify or consolidate exiting rules To enhance existing measure Cross-cutting measure, multi-agency measure/ measure with impact on various bodies*

Table 31: Anti-fraud measure #2 taken by Cyprus in 2024

*Cross-cutting measure: Impact of various bodies, multiagency. The guidelines include provisions for all involved bodies for monitoring and control of EU funds (cohesion policy and EMFAF).

2.5.3. Enhancing Anti-Fraud Strategies: CAPO's Internal Group Initiative

This third measure reported by Cyprus in 2024 is an operational initiative establishing an ad hoc internal group within the Cyprus Agricultural Payments Organisation (CAPO). The group is focused on identifying gaps in current anti-fraud procedures and recommending additional measures to enhance the organisation's fraud prevention capabilities.

This measure was reported because it allows collecting insights from all operational levels of CAPO. It aims to leverage collective knowledge for implementing more effective anti-fraud strategies while reducing resistance to necessary changes.


Anti-Fraud Measure #3 Taken by Cyprus in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 16/04/2024	New measure		Sectoral: <ul style="list-style-type: none"> Expenditure - Agriculture 	<ul style="list-style-type: none"> Conflict of interest Whistleblower Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Flagging practice Risk indicators Increased number of checks 	<ul style="list-style-type: none"> Enhanced coordination Enhanced cooperation Enhanced information flow Enhanced ex-ante controls Enhanced ex-post controls

Table 32: Anti-fraud measure #3 taken by Cyprus in 2024

2.5.4. Additional measures

Cyprus shared an additional measure.

Region	Measures Implemented in 2024	Funds or bodies involved
<ul style="list-style-type: none"> National 	<ul style="list-style-type: none"> Strengthening conflict of interest controls for EU funds, Cyprus is using access to data of the Cyprus Civil Registry through the Government Data Warehouse, to monitor relationships up to the fourth degree of all individuals involved in the preparation and assignment of co-financed contracts following a public procurement call for tenders or evaluating proposals submitted by potential beneficiaries (applicants) in state aid schemes following calls of proposals. 	<ul style="list-style-type: none"> Cohesion Policy Funds and the EMFAF Treasury of the Republic of Cyprus

Table 33: Additional anti-fraud measure taken by Cyprus in 2024

2.6. Czech Republic

In 2024, the Czech Republic implemented a series of targeted single measures to enhance transparency, improve tax processes, and enforce international sanctions effectively. Together, these initiatives cover the entire anti-fraud cycle, addressing prevention, detection, investigation and recovery and sanction. They span both revenue and expenditure sectors, demonstrating a comprehensive approach to their anti-fraud efforts by tackling various stages of financial management and complying with EU standards.

2.6.1. Enhancing Transparency in Regional Decision-Making for EU funds

The first measure introduced by Czech Republic in 2024 focuses on enhancing transparency and reducing corruption within regional decision-making processes related to EU funds. By adjusting these processes, this administrative measure aims to reinforce procedural integrity during the 2021-2027 programming period, particularly through the Methodological Guideline for the Use of Integrated Tools and Regional Action Plans. The measure includes mandatory online publication of meeting outcomes, adherence to unified deadlines, and requires participants to sign an ethical code of conduct.

This measure is important because it improves processes, increasing transparency and reducing the risk of corruption in decision-making on project at regional level.


Anti-Fraud Measure #1 Taken by Czech Republic in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative <i>Other: Methodological Guideline for the Use of Integrated Tools and Regional Action Plans for the 2021-2027</i>	Update		<u>Sectoral:</u> • Expenditure – Fisheries • Expenditure – Cohesion policy	• Corruption	• Other*	• To enhance existing measure • Cross-cutting measure, multi-agency measure/measure with impact on various bodies**

Table 34: Anti-fraud measure #1 taken by Czech Republic in 2024

**Other: In the context of the methodological environment for EU funds, the decision-making procedures for projects at the regional level have been adjusted to reduce the risk of corrupt practices. The Methodological position on the Methodological Guideline for the Use of Integrated Tools and Regional Action Plans for the 2021-2027 programming period introduced transparency standards for the implementation of the Integrated Territorial Investment tool in metropolitan areas and agglomerations.*

***Cross-cutting measure: Regional decision-making for EU funds was revised to reduce corruption in 2021-2027. Transparency standards were introduced for Integrated Territorial Investment tools in metropolitan areas. Changes include unified deadlines, meeting procedures and mandatory online publication of minutes, schedules, and calls. Participants in steering committees must sign an ethical code and internal procedures must also be disclosed publicly. These measures aim to ensure consistent and transparent practices.*

Corruption within public procurement – Czech Republic #1		
Public / Private sector	Fight against corruption in public procurement	Comment
<u>Public sector</u>	<ul style="list-style-type: none"> Measures to improve the effectiveness of management of the public procurement Measures to prevent corruption amongst personnel, including management 	

Table 35: Corruption within public procurement – Measure #1 taken by Czech Republic in 2024

2.6.2. New Regulation to Improve Czech Tax System for Non-EU Entities

This measure introduced in 2024 requires non-EU taxpayers to use a local agent for sending documents electronically. This rule aims to accelerate tax processes by preventing delays in international document delivery from countries outside of the EU, especially with countries like the People's Republic of China. It ensures quick communication, enhancing Czechia's ability to manage taxes and fight VAT fraud.

This measure is crucial because it addresses major VAT abuses by non-EU taxpayers. It facilitates efficient document exchanges, boosting compliance with EU customs rules and improving tax administration.


Anti-Fraud Measure #2 Taken by Czech Republic in 2024							
Single / Package	Type	New / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 01/01/2025 461/2024 Sb	Amendment		Sectoral: <ul style="list-style-type: none"> • Revenue – Customs • Revenue – Tax fraud 	<ul style="list-style-type: none"> • Financial crime (including money laundering) • Organised crime 	<ul style="list-style-type: none"> • Definition of a specific topic • Financial penalties • Other* 	<ul style="list-style-type: none"> • Other**

Table 36: Anti-fraud measure #2 taken by Czech Republic in 2024

*Other: An arrangement for serving VAT-related documents on persons abroad (i.e. taxable persons who do not have a registered office or establishment in the EU), setting rules and financial sanctions (fines) in the event of non-compliance.

**Other: The need to respond to the current situation in the field of imports and VAT and to resolve related complications in serving documents in tax proceedings on persons abroad. Dysfunctional cooperation with certain non-EU States (China, for example) has led to delays in properly serving documents in tax proceedings, which has allowed for prolonged tax evasion. The new measure will make it possible to serve documents in tax proceedings, without actually sending them to third countries.

2.6.3. Guidelines for Enhancing Sanctions Enforcement Against Russia and Belarus: Czechia's Agricultural Focus

This third measure reported by Czech Republic in 2024 introduced internal guidelines to ensure that employees of the State Agricultural Intervention Fund effectively apply international sanctions against Russia and Belarus. These methodological instructions outline the necessary steps for compliance, helping staff follow the sanctions accurately. By standardising procedures, this measure strengthens the enforcement of the international sanctions.


Anti-Fraud Measure #3 Taken by Czech Republic in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 14/05/2024	New measure		<u>Horizontal</u>	<ul style="list-style-type: none"> • Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> • General trainings 	<ul style="list-style-type: none"> • Neutral on resources

Table 37: Anti-fraud measure #3 taken by Czech Republic in 2024

2.7. Denmark

In 2024, Denmark implemented two operational measures based on a digital approach with implementing a new it tool as well as a web reporting tool. Both address the detection stage in the anti-fraud cycle in specific targeted sectors: cohesion policy, or fisheries.

2.7.1. Enhancing Oversight with Automated Wage Checks

In 2024, Denmark fully implemented an automated system within e-indkomst check if wages have been paid to people listed in project reports that seek reimbursement. This system swiftly identifies payment discrepancies, which enhances fraud prevention and strengthens the accountability of fund management.

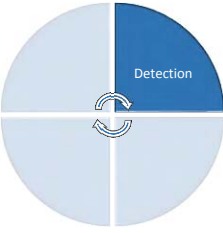
Anti-Fraud Measure #1 Taken by Denmark in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 01/05/2024	New measure Update		<u>Sectoral:</u> • Expenditure – Cohesion policy	• Other: integrity and transparency measures, anti-fraud strategy	• IT tools (“IT data feeding”, “Other IT”)	<ul style="list-style-type: none"> • Targeting of checks • Targeting of investigations • Enhanced ex-post controls

Table 38: Anti-fraud measure #1 taken by Denmark in 2024

2.7.2. Online Reporting System For Suspected Fraud

The second measure reported by Denmark in 2024 is the Danish Agricultural and Fisheries Agency's initiative to launch an online reporting system for suspected fraud. This tool simplifies and streamlines the process for individuals to report fraudulent activities, enhancing transparency and accountability within the agency.

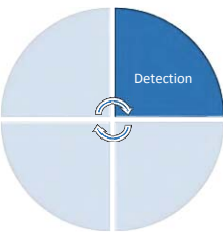
Anti-Fraud Measure #2 Taken by Denmark in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 01/03/2023	Update		<u>Sectoral:</u> • Expenditure – Fisheries	• Whistleblower	• Web reporting /Hotline	<ul style="list-style-type: none"> • Enhanced information flow • Targeting of investigations

Table 39: Anti-fraud measure #2 taken by Denmark in 2024

2.8. Estonia

Estonia reported three key measures to prevent and detect fraud, including customs evasion and corruption. The measures include the creation of an Economic and Corruption Crime District, an IT tool to identify and address customs evasion schemes, and an online training program to raise awareness and prevent conflicts of interest and corruption in grant management.

2.8.1. Creation Of An Economic And Corruption Crime District

This first measure reported by Estonia is a significant modification to its Prosecutor's Office structure, establishing an Economic and Corruption Crime District. This measure was highlighted as the focuses of this new office were set to economic crimes, including the misuse of various subsidies. By focusing on these specific crimes, Estonia enhances its competence and resource allocation at the national level, effectively reinforcing its commitment to combating financial fraud and corruption.


Anti-Fraud Measure #1 Taken by Estonia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 04/03/2024	New measure		Horizontal	<ul style="list-style-type: none"> Public procurement Financial crime (including money laundering) Corruption Conflict of interest 	<ul style="list-style-type: none"> Reorganisation of existing bodies Competence Inter-agency cooperation 	<ul style="list-style-type: none"> Neutral on resources

Table 40: Anti-fraud measure #1 taken by Estonia in 2024

Corruption within public procurement – Estonia #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector Private sector	<ul style="list-style-type: none"> Measures to prevent corruption amongst personnel, including management Measures addressing transparency of companies participating in public procurement. 	

Table 41: Corruption within public procurement – Measure #1 taken by Estonia in 2024

2.8.2. Estonia's Classification and Dumping Report: Enhancing Customs Fraud Detection

In 2024, Estonia introduced an IT tool that helps identify and address customs evasion schemes and individuals. Classification and dumping report identifies customs declarations involving risky commodity codes. By detecting these declarations, it ensures proper taxation, such as correcting customs duties, dumping, or countervailing duties. When importers change commodity codes, the report highlights the need to correct retroactive customs declarations (factual). Additionally, it helps identify importers who may need to change their commodity codes based on future checks (calculated).

This measure was highlighted because it helps identifying importers' customs declarations involving risky commodity codes from a large dataset.


Anti-Fraud Measure #2 Taken by Estonia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 01/01/2024	New measure		<u>Sectoral:</u> • Revenue - Customs	• Customs / TOR / illicit trade	<ul style="list-style-type: none"> IT tools ("IT data feeding", "Other IT") Flagging practice Risk indicators 	<ul style="list-style-type: none"> Targeting of checks Enhanced ex-ante controls Enhanced ex-post controls

Table 42: Anti-fraud measure #2 taken by Estonia in 2024

2.8.3. Online Training On Conflict of Interest and Corruption

The third measure reported by Estonia in 2024 is a three-part online training called "Recognizing and Preventing Conflicts of Interest and Corruption in the Implementation of Grants and Official Ethics". This comprehensive training aims to raise awareness and enhance the understanding of officials and employees involved in grant management, equipping them with the knowledge and tools necessary to recognise and prevent conflicts of interest and corruption in their daily work and at the level of grant recipients. The training modules focus on official ethics, conflicts of interest in public procurement, and private sector transactions concerning the use of grants. Estonian experts with experience in preventing and investigating economic crimes deliver the training, ensuring a high level of expertise. The sessions are recorded, allowing participants to revisit and review the content as needed, which also serves as an introductory training for new employees.

This measure was reported as it was a cross-administrative training benefiting many grant administration employees from various levels, including managing authorities, ministries, auditing authorities, and implementing bodies, who play a direct role in coordinating, overseeing, planning, and evaluating grant-supported projects.


Anti-Fraud Measure #3 Taken by Estonia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 10/06/2024	Update		<u>Sectoral:</u> <ul style="list-style-type: none"> Expenditure – Cohesion policy Expenditure – Fund for the most deprived Expenditure – Recovery and Resilience Facility 	<ul style="list-style-type: none"> Conflict of interest Shared management and control of EU funds 	<ul style="list-style-type: none"> Competence Fraud awareness trainings 	<ul style="list-style-type: none"> Neutral on resources

Table 43: Anti-fraud measure #3 taken by Estonia in 2024

2.8.4. Additional measures

In 2024, Estonia implemented additional measures to enhance security and oversight in public procurement and tax risk management. This included updating a comprehensive guide on security risks in public procurement and training contracting authorities to better mitigate these risks. Estonia also improved control and audit effectiveness by introducing a smart IT tool through the Central e-procurement system, ensuring secure data exchange. Moreover, the Tax and Customs Board created new tax risk management positions and coordinated their efforts under an Intelligence department risk manager to identify and mitigate tax risks efficiently.

Region	Measures Implemented in 2024	Funds or bodies involved
<ul style="list-style-type: none"> National 	<ul style="list-style-type: none"> Updating of the comprehensive guide on security risks in Public Procurement Training of Contracting Authorities on how to reduce security risks in public procurement* 	<ul style="list-style-type: none"> Contracting Authorities
<ul style="list-style-type: none"> National 	<ul style="list-style-type: none"> Measures to improve the effectiveness of control and audit – Smart IT tool: The Central e-procurement system offers a data exchange service for public procurement and contract data via a secure infrastructure 	<ul style="list-style-type: none"> Police Board Internal Security Service National Audit Office
<ul style="list-style-type: none"> National 	<ul style="list-style-type: none"> The Tax and Customs Board has: <ul style="list-style-type: none"> Created tax risk management positions in 2024 (VAT, CIT, Labor Taxes, PIT, Excises) Planned to create customs risk management positions in 2025. Coordinated tax risk managers under an Intelligence department risk manager to: <ul style="list-style-type: none"> Identify tax risks Develop risk mitigation strategies Allocate resources effectively 	<ul style="list-style-type: none"> The Tax and Customs Board

Table 44: Additional anti-fraud measures taken by Estonia in 2024

*The presentation and video recording of the training is available at the Ministry of Finance website <https://fin.ee/riigihanked-riigiabi-osalused/riigihanked/kasulik-teave#koolitused>.

2.9. Finland

In 2024, Finland introduced two sectoral anti-fraud measures aimed at enhancing the integrity of EU programme implementation across fisheries, the Recovery and Resilience Facility (RRF), and cohesion policy. These administrative measures cover all stages of the anti-fraud cycle, from prevention to recovery, reinforcing Finland's commitment to protecting EU financial interests.

2.9.1. Sectoral Anti-Fraud Strategies For EU Programmes

In 2024, new anti-fraud strategies were developed for the domestic application of the European RRF and the European Maritime, Fisheries and Aquaculture Fund (EMFAF). These programme-specific strategies aim to clearly define the roles and responsibilities of different authorities in handling irregularities and fraud. Additionally, the strategies encourage the adoption of best practices and the use of diverse information tools by public authorities. This approach ensures the timely exchange of information, as well as effective reporting and follow-up, to safeguard the Union's financial interests against fraud and misuse.


Anti-Fraud Measure #1 Taken by Finland in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Administrative (Circulaire/circular, Instructions, Guidelines, Manuals)	New measure Update		Sectoral: <ul style="list-style-type: none"> Expenditure – Fisheries Expenditure – Recovery and Resilience Facility 	<ul style="list-style-type: none"> Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Management of funds Monitoring / desk checks On the spot checks Irregularities reporting Recovery 	<ul style="list-style-type: none"> To clarify or consolidate exiting rules To enhance existing measure

Table 45: Anti-fraud measure #1 taken by Finland in 2024

2.9.2. Anti-Fraud Training For The EU's Regional And Structural Policy Programme

In 2024, as a second measure, Finland reported the Ministry of Economic Affairs and Employment initiative of organising an online event as a follow-up to the anti-fraud training sessions for intermediate bodies that had started the previous year. The training reviewed the procedures necessary to identify

and prevent potential conflicts of interest. During the event, representatives of the intermediate bodies shared good practices in combatting fraud.

This measure was reported as the training of representative in the intermediate bodies is considered central in combating fraud effectively.

Anti-Fraud Measure #2 Taken by Finland in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative (Circulaire/circular, Instructions, Guidelines, Manuals)	Update		Sectoral: • Expenditure – cohesion policy	• Conflict of interest • Shared management and control of EU funds	• Management of funds	• To clarify or consolidate exiting rules • To enhance existing measure

Table 46: Anti-fraud measure #2 taken by Finland in 2024

2.10. France

The measure reported by France in 2024 focused on strengthening its anti-fraud mechanisms through an operational measure targeting the RRF.

2.10.1. Enhanced EPPO Cooperation: France's Step Towards RRF Fraud Reporting

In 2024, France implemented a working agreement between MICAF, DG Treasury and the EPPO in order to improve the reporting of fraud to the EPPO within the RRF framework.

The aim of this agreement is to facilitate the detection of fraud involving the FRR as part of the EU's €750 billion recovery plan. It establishes a framework for enhanced cooperation between the European Public Prosecutor's Office and the French authorities responsible for managing these funds. Working guidelines have been drawn up by MICAF, DG Treasury and the European Public Prosecutor's Office to facilitate the operational implementation of this agreement and reports to the Public Prosecutor's Office.


Anti-Fraud Measure #1 Taken by France in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 17/01/2024	New measure		Sectoral: • Expenditure – Recovery and Resilience Facility	• Other: measure related to the RRF	• Structured cooperation with judicial authorities	• Enhanced cooperation • Other*

Table 47: Anti-fraud measure #1 taken by France in 2024

**Other: This working arrangement and the guidelines will serve as a framework for enhanced cooperation between the European Public Prosecutor's Office and the administrations in charge of managing FRR funds. The working guidelines on the jurisdiction of the European Public Prosecutor's Office in cases of FRR fraud will improve the quality of reports made to the Public Prosecutor's Office in this area. This approach is also accompanied by a range of training courses run by both MICAF and the European Public Prosecutor's Office. In 2024, 16 training sessions were given.*

2.11. Germany

In the case of Germany, being a federal State, anti-fraud measures are often taken at region level. Three of such measures were reported all targeting conflict of interest in the cohesion policy sector.

2.11.1. Enhancing Transparency Through Conflicts of Interest Declarations in Baden-Württemberg

The first measure introduced by Germany is a single measure coming from the Baden-Württemberg federal state. Germany introduced a measure through the ERDF Baden-Württemberg Managing Authority that mandates the declaration of conflicts of interest as a key step in project selection, project management, and the awarding of public contracts. This initiative requires maintaining documentation that evidences impartiality and ensures transparency in decision-making processes. By formalising the request for declarations, whether through meeting minutes, checklists, or separate forms, this measure significantly focuses on the integrity of contract awards and project management.


Anti-Fraud Measure #1 Taken by Germany in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative <i>Circulaire/Circular, Instructions, Guidelines, Manuals</i>	Update		<u>Sectoral:</u> • Expenditure – Cohesion policy	<ul style="list-style-type: none"> • Public procurement • Corruption • Conflict of interest 	<ul style="list-style-type: none"> • Monitoring / desk checks 	<ul style="list-style-type: none"> • To enhance or consolidate existing rules

Table 48: Anti-fraud measure #1 taken by Germany in 2024

Corruption within public procurement – Germany #1		
Public / Private sector	Fight against corruption in public procurement	Comment
<u>Public sector</u>	<ul style="list-style-type: none"> • Measures to prevent corruption amongst personnel, including management 	

Table 49: Corruption within public procurement – Measure #1 taken by Germany in 2024

2.11.2. Enhancing EU Fund Management: Bremen's Anti-Fraud Training initiative

The second measure introduced by Germany is a package measure from the Bremen federal state. The ERDF Bremen Managing Authority has implemented an initiative designed to enhance anti-corruption efforts and minimise conflicts of interest through targeted staff training. This programme aims to equip personnel with essential skills and knowledge to effectively prevent fraud and corruption in the management of EU funds. By offering comprehensive information on fraud prevention and incorporating these topics into regular meetings, the measure seeks to raise awareness among employees.


Anti-Fraud Measure #2 Taken by Germany in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Administrative (Circulaire/circular, Instructions, Guidelines, Manuals)	Update		Sectoral: • Expenditure – Cohesion policy	• Corruption • Conflict of interest • Fraud definition	• Management of funds • Monitoring / desk checks • Irregularities reporting	• To clarify or consolidate existing rules • To enhance existing measure
	Organisational 22/05/2024	Update				• General trainings • Fraud awareness trainings • Other*	• Neutral on resources

Table 50: Anti-fraud measure #2 taken by Germany in 2024

**Other: New guidance on preventing conflicts of interest; mandatory submission of a declaration of absence of conflicts of interest. In addition, participation of all staff employed in the ERDF (Managing Authority, Certifying Authority/Accounting Body, intermediate bodies) in training on preventing corruption.*

Corruption within public procurement – Germany #2		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector	<ul style="list-style-type: none"> Measures to prevent corruption amongst personnel, including management 	

Table 51: Corruption within public procurement – Measure #2 taken by Germany in 2024

2.11.3. Thuringia Strengthen Anti-Fraud Strategies With Risk Assessments

The third measure introduced by Germany is a package measure from Thuringia federal state. The ERDF Thuringia Managing Authority has introduced a key measure aimed at strengthening anti-fraud and anti-corruption policies. This initiative includes conducting regular fraud risk assessments across all ERDF activities and providing guidance from intermediate bodies to combat fraud and corruption effectively. By continuously evaluating risk levels, the measure ensures that high-risk operations receive heightened scrutiny and targeted interventions. It also targets regular awareness-raising.


Anti-Fraud Measure #3 Taken by Germany in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Administrative (Circulaire/circular, Instructions, Guidelines, Manuals)	Update		Sectoral: <ul style="list-style-type: none"> Expenditure – Cohesion policy 	<ul style="list-style-type: none"> Public procurement Corruption Conflict of interest Whistleblower Shared management and control of EU funds Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Management of funds Monitoring / desk checks On the spot checks Irregularities reporting 	<ul style="list-style-type: none"> To clarify or consolidate existing rules
	Operational 01/01/2024	Update				<ul style="list-style-type: none"> IT tools (“IT data feeding”, “Other IT”) Web reporting / Hotline 	<ul style="list-style-type: none"> Enhanced coordination Enhanced information flow Targeting of checks

Table 52: Anti-fraud measure #3 taken by Germany in 2024

**Other: New guidance on preventing conflicts of interest; mandatory submission of a declaration of absence of conflicts of interest. In addition, participation of all staff employed in the ERDF (Managing Authority, Certifying Authority/Accounting Body, intermediate bodies) in training on preventing corruption.*

Corruption within public procurement – Germany #3		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector	<ul style="list-style-type: none"> Measures addressing transparency in public procurement Measures to prevent corruption amongst personnel, including management Measures to improve the effectiveness of control and audit 	

Table 53: Corruption within public procurement – Measure #3 taken by Germany in 2024

2.11.4. Additional measures

Germany additionally reported a measure from the Saxony federal States, as well as a measure from the Federal Ministry of Finance.

Region	Measures Implemented in 2024	Funds or bodies involved
<ul style="list-style-type: none"> ERDF Saxony Managing Authority 	<ul style="list-style-type: none"> Conduct of ongoing fraud risk self-assessments across policy areas, in line with Article 74(1)(c) of Regulation (EU) 2021/1060 Update of the ‘Catalogue of measures to prevent and combat fraud and corruption’ to provide clear instructions and insights on effective anti-fraud practices, outlining the self-assessment process, highlights key findings, and details the legal frameworks and mechanisms for involving third parties in preventing and addressing fraud 	<ul style="list-style-type: none"> Saxony
<ul style="list-style-type: none"> Division EA6, Federal Ministry of Finance 	<ul style="list-style-type: none"> Presentation of the function, work and role of the EPPO in the Federal Government/Länder Working Group on financial control (audit authorities for the Structural Funds) by high-ranking representatives of the EPPO 	<ul style="list-style-type: none"> Federal Government / Länder Working Group on financial control (audit authorities for the Structural Funds)

Table 54: Additional anti-fraud measures taken by Germany in 2024

2.12. Greece

Greece reported three measures covering all the stages of the anti-fraud circle, demonstrating a holistic approach to fighting fraud. These three horizontal initiatives combine organisational, legislative, and administrative measures, both single and package aimed at a comprehensive and strategic approach. Key

areas of focus include inter-agency cooperation, trainings, effective management of frozen assets and improved recovery procedures.

2.12.1. “Prevent - Detect - Investigate II: Data-driven Protection of the EU Budget” Conference Organised With OLAF

As first measure, Greece reported their initiative of organising a two-day high-level conference in Athens entitled “Prevent - Detect - Investigate II: Data-driven Protection of the EU Budget” with OLAF. It covered subjects such as: digitalisation and new tools for data analysis focusing on preventing, detecting and investigating fraud in EU spending and the remaining shortcomings of these tools.

This measure was reported as it allowed anti-fraud authorities from across the EU to gather in a conference aimed at protecting the EU budget in the face of constantly developing threats. It highlighted the urgency of making the most of advanced digital tools and working together to tackle increasingly sophisticated, cross-border fraud schemes


Anti-Fraud Measure #1 Taken by Greece in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 06/11/2024	New measure		Horizontal	<ul style="list-style-type: none"> Public procurement Financial crime (including money laundering) Conflict of interest Fraud definition AFCOS Whistleblower Shared management and control of EU funds Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Inter-agency cooperation General trainings Fraud awareness trainings 	<ul style="list-style-type: none"> Neutral on resources

Table 55: Anti-fraud measure #1 taken by Greece in 2024

2.12.2. New Legal Framework Enhances Management of Criminal Assets

The second measure reported by Greece involves the establishment of the Integrated Information System (IIS) under Law No 5042/2023, designating the Financial Crime Directorate-General (DG SDOE) as the Management Body for assets frozen, seized, and confiscated due to criminal activities. In 2024, this initiative established an Advisory Committee tasked with issuing informed opinions on the sale or disposal of such assets, including high-value frozen movable property. Furthermore, a Central Register of Frozen Assets has been created within the Management Body to improve transparency and ensure effective asset management.


Anti-Fraud Measure #2 Taken by Greece in 2024							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Legislative (Decision) 17/06/2024 Ministerial Decision No 84692 ΕΞ 2024/ 17-06-2024 of the Ministry of the Economy and Finance.	Amendment		Horizontal	<ul style="list-style-type: none"> Financial crime (including money laundering) Organised crime Other* 	<ul style="list-style-type: none"> Competences Powers 	<ul style="list-style-type: none"> To clarify or consolidate existing rules To enforce the rules in line with development in EU law
	Administrative (Decision, Resolution)	Update				<ul style="list-style-type: none"> Other: Management of frozen, seized and confiscated criminal assets 	<ul style="list-style-type: none"> To enhance existing measure
	Organisational 17/06/2024	New measure				<ul style="list-style-type: none"> Reorganising of existing bodies 	<ul style="list-style-type: none"> Increased resources

Table 56: Anti-fraud measure #2 taken by Greece in 2024

2.12.3. Establishment Of A New System Of Financial Corrections And Recovery Procedures

The third measure reported by Greece is the adoption of Ministerial Decision No 196019 ΕΞ 2024/24.12.2024, which establishes a system of financial corrections and recovery procedures for funds improperly or illegally disbursed from the state or EU budgets. This decision pertains to the oversight of programmes co-financed by the EU during the 2021-2027 Programming Period.

This measure was highlighted as it concerns the anti-fraud cycle that focuses on the recovery of amounts unduly or illegally paid from EU and state budgetary resources.


Anti-Fraud Measure #3 Taken by Greece in 2024							
Single / Package	Type	New / amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 24/12/2024 No 196019 ΕΕ 2024/24.12.2024 (Government Gazette, Series II, No 7553/31.12.2024)	New legislation		Horizontal	<ul style="list-style-type: none"> Shared management and control of EU funds 	<ul style="list-style-type: none"> Definition of a specific topic Recovery 	<ul style="list-style-type: none"> To enforce the rules in line with developments in EU law

Table 57: Anti-fraud measure #3 taken by Greece in 2024

2.12.4. Additional measures

Region / Ministry	Measures Implemented in 2024	Funds or bodies involved
<ul style="list-style-type: none"> NTA Single Public Procurement Authority Ministry of Development 	<ul style="list-style-type: none"> Code of Ethics and guidance to enhance integrity for professionals working in public procurement units of public bodies, as well as on training for official working in public sector procurement 	<ul style="list-style-type: none"> Public procurement units of public bodies Officials working in public sector procurement

Table 58: Additional anti-fraud measure taken by Greece in 2024

2.13. Hungary

In 2024, Hungary launched a comprehensive strategy¹ to protect EU financial interests by tackling fraud and improving transparency. The first measure increased the checks in public procurement to encourage fair competition and reduce single-bid scenarios. The second measure involved changes to the Criminal Procedure Act, making it easier to address online fraud and recover assets from cross-border crime. Lastly, the National Anti-Corruption Strategy for 2024–2025 brings in international recommendations and identifies new areas for intervention, strengthening efforts to fight corruption across various sectors. These measures put a focus on Hungary's engagement for integrity and accountability.

2.13.1. Increasing The Transparency Of Public Procurement

The first measure reported by Hungary is a package measure implemented to enhance the control activity of contract notices in public procurement conducted by the Public Procurement Authority. With a focus on increasing the transparency of public procurements, the Authority has intensified its control regarding the examination of the contracting authorities' obligation to provide reasons in connection with lot division of the tenders/contracts, as well as the illicit application of specific product markings, over-specified suitability requirements, and evaluation criteria. Additionally, in order to reduce the number of single-bid public procurements, the Authority monitors the proper conduct of preliminary market consultations in cases where their application is mandatory. The Authority has issued presidential briefings on the aspects of the two types of audits.

This measure was reported as the Public Procurement Authority's control activities play a key role in increasing the transparency of public procurements: scrutiny on notices, on the performance and amendment of public procurement contracts, and on negotiated procedures without prior publication, all contribute to the transparent use of public money, including EU funds.


Anti-Fraud Measure #1 Taken by Hungary in 2024							
Single / Package	Type	New / Update / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Legislative (Decree) 15/07/2024 Section 9(6) of Decree No 44/2015 of 2 November 2015 of the Minister heading the Prime Minister's Office	Amendment		Horizontal	<ul style="list-style-type: none"> Public procurement Corruption Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Competences Powers 	<ul style="list-style-type: none"> Other: to reduce single-bid procurements and enhance competition
	Operational (presidential briefings) 22/02/2024 and 07/10/2024	New measure Update				<ul style="list-style-type: none"> Intensified and increased number of controls Other* 	<ul style="list-style-type: none"> Enhanced information flow Targeting of investigations Enhanced ex-ante controls

Table 59: Anti-fraud measure #1 taken by Hungary in 2024

¹ The strategy is formally new, but not without precedent, as it was created through a review of the 2022 strategy, as its continuation and further development.

**Other: The Public Procurement Authority issued a presidential briefing on 22 February 2024 on the strengthening of its notice control activity and on the examination criteria. The authority is required to submit on a quarterly basis to the Monitoring Committee – which operates within the Ministry of the Interior and is responsible for monitoring implementation of the National Anti-Corruption Strategy (adopted under Government Decision No 1025/2024 of 14 February 2024) – information on the number of calls for competition (contract notices) where it enforces the monitoring criteria specified in the NACS and listed in the briefing issued by the president of the authority. A presidential briefing was also published on 7 October 2024 on the most important information and aspects of scrutiny related to the monitoring of preliminary market consultations.*

Corruption within public procurement – Hungary #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector Private sector	<ul style="list-style-type: none"> Measures addressing transparency in public procurement Measures to improve the effectiveness of management of the public procurement Measures to prevent corruption amongst personnel, including management Measures addressing transparency of companies participating in public procurement Measures to improve the effectiveness of control and audit 	

Table 60: Corruption within public procurement – Measure #1 taken by Hungary in 2024

2.13.2. Strengthening the Fight Against Online Fraud

The second measure reported by Hungary in 2024 involves the introduction of new provisions under Act LXIV of 2024, amending the Criminal Procedure Act to enhance effectiveness in combating online fraud. The key amendments include Section 262/A and Section 317/A, which will become effective in 2025. Section 262/A facilitates streamlined data requests, aiding both domestic law enforcement and the protection of EU financial interests, especially against fraud linked to international crime. Section 317/A introduces obligations to preserve and potentially seize book or electronic money, supporting the recovery of assets from cross-border criminal activities.

This measure was highlighted as it strengthens the protection of EU financial interests by enabling more efficient domestic law enforcement operations and improving asset recovery strategies against cross-border fraud.


Anti-Fraud Measure #2 Taken by Hungary in 2024							
Single / Package	Type	New / Update / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Legislative (Law/Act) 01/03/2025 Act LXIV of 2024 amending acts required to ensure further effective action against online fraud and amending other acts – Section 262/A of the Criminal Procedure Act enters into force on 1 March 2025, Section 317/A on 1 July 2025.	Amendment		Horizontal	<ul style="list-style-type: none"> Financial crime (including money laundering) Organised crime Other: Online fraud 	<ul style="list-style-type: none"> Competences Powers Other* 	<ul style="list-style-type: none"> To clarify or consolidate existing rules Other**

Table 61: Anti-fraud measure #2 taken by Hungary in 2024

**Other: Act LXIV of 2024 marks a significant advance in the fight against online fraud and financial crime by providing faster and more effective access to payment and communication data. The act has introduced an obligation to preserve book money and electronic money, increasing the effectiveness of asset recovery. The measure makes it possible for the first time to freeze funds even if they are not yet available on the bank account or other payment account, providing coverage for later seizures.*

***Other: Section 262/A of the Criminal Procedure Act: The previous legislation required separate prosecutor authorisation for each data request, which slowed down investigations. The new act allows the prosecutor's office to issue a general authorisation for specific types of case, preserving data protection safeguards and introducing additional safeguards in this area. Section 317/A of the Criminal Procedure Act: Act LXIV of 2024 has introduced an obligation to preserve book money*

and electronic money, increasing the effectiveness of asset recovery. The new legislation seeks to prevent criminal assets from being concealed or laundered.

2.13.3. Hungary’s 2024–2025 Anti-Corruption Strategy

The third measure reported by Hungary in 2024 is the adoption of the medium-term National Anti-Corruption Strategy for 2024–2025, along with its action plan, through Government Decision No 1025/2024 on 14 February 2024. This initiative aims to build upon the progress made over the past decade by integrating recommendations from international organisations and national stakeholders. The strategy also aligns with commitments under the conditionality procedure and the Recovery and Resilience Plan, while incorporating consensus proposals from the Anti-Corruption Task Force. It seeks to identify new areas for intervention that were not addressed in previous strategies.

This measure was highlighted because it plays a crucial role in safeguarding EU financial interests and enhancing the fight against fraud. By maintaining past achievements and incorporating a broad spectrum of expert recommendations, the strategy ensures a comprehensive approach to tackling corruption.


Anti-Fraud Measure #3 Taken by Hungary in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Administrative (Decision, Resolution)	New measure		Horizontal	<ul style="list-style-type: none">Public procurementCorruptionAntifraud or anticorruption strategy	<ul style="list-style-type: none">Other*	<ul style="list-style-type: none">Cross-cutting measure, multi-agency measure / measure with impact on various bodies**

Table 62: Anti-fraud measure #3 taken by Hungary in 2024

**Other: The National Anti-Corruption Strategy sets anti-corruption objectives in seven areas of intervention: transparency, legislative integrity, judicial integrity, public-sector integrity, public-procurement transparency, social integrity, and combating foreign bribery. In almost all areas, there is a balance between the creation of legislation or other methodological guidelines and recommendations aimed at reducing corruption risks on the one hand, and raising awareness among public-sector workers, the public and the business community through different means and ways, on the other.*

*** Cross-cutting measure: The Hungarian Government adopted the medium-term National Anti-Corruption Strategy for the 2024–2025 period and the action plan implementing the strategy in February 2024 by Government Decision No 1025/2024 of 14 February 2024.*

Corruption within public procurement – Hungary #3		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector	<ul style="list-style-type: none">Measures to improve the effectiveness of management of the public procurementMeasures to prevent corruption amongst personnel, including managementMeasures to improve the effectiveness of control and audit	<ul style="list-style-type: none">The tasks set out in point 5 of Government Decision No 1025/2024 of 14 February 2024 seek to address fairness in public procurement and competition.

Table 63: Corruption within public procurement – Measure #3 taken by Hungary in 2024

2.14. Ireland

In 2024, Ireland reported that there were no new measures introduced in relation to the protection of EU funds.

2.15. Italy

The three measures reported by Italy target the entire anti-fraud cycle, enhancing institutional coordination, expanding strategic mandates, and implementing operational strategies. By restructuring key offices and fostering international cooperation, these initiatives comprehensively address fraud prevention, detection, and enforcement. By reorganising the Office of the Prosecutor General and expanding the mandate of COLAF, Italy has strengthened its ability to coordinate with both national and international bodies to protect EU financial interests. Additionally, new legislative and operational

strategies were introduced to combat tax fraud, specifically targeting VAT fraud through enhanced international cooperation and the use of advanced IT tools.

2.15.1. Establishment of the Committee For Combating Fraud Against The EU

The first measure reported by Italy involves an internal reorganisation of the Office of the Prosecutor General at the Court of Auditors to enhance its capacity in combating fraud against the EU budget. A dedicated section for the Committee for Combating Fraud against the European Union (COLAF) has been established within the International Affairs Unit, which also includes the OLAF section. This reorganisation aims to improve coordination, ensuring that the Office can effectively collaborate with both national and supranational bodies dedicated to protecting EU financial interests.


Anti-Fraud Measure #1 Taken by Italy in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 31/01/2025	New measure		Horizontal	<ul style="list-style-type: none"> Public procurement Conflict of interest Fraud definition AFCOS Shared management and control of EU funds 	<ul style="list-style-type: none"> Reorganisation of existing bodies General trainings Other* 	<ul style="list-style-type: none"> Neutral on resources

Table 64: Anti-fraud measure #1 taken by Italy in 2024

**Other: By means of a specific organisational directive, the Prosecutor General at the Court of Auditors assigned three prosecutors/judges to the Unit for international affairs and interinstitutional relations in the fight against the unlawful use of EU funds. By means of a subsequent organisational decision, five officials and two inspectors from the Guardia di Finanza were assigned to the Unit, with seven specific areas of focus being identified (1. Monitoring the OLAF agreement; 2. Monitoring the EPPO agreement; 3. COLAF; 4. IMS (Irregularity Management System); 5. JuriSAI (the Organisation of Supreme Audit Institutions with Jurisdictional Functions); 6. Jean Monnet STEPPO module; 7. Fighting corruption in the public administration).*

2.15.2. Broadening the AFCOS Mandate

The second measure reported by Italy in 2024 involves the implementation of Article 3 of Decree-Law No 19 of 2 March 2024, which was converted into law with amendments by Law No 56 of 29 April 2024. This legislative change broadened the scope and expanded the membership of COLAF (the Italian AFCOS) to address requirements related to the implementation of the National Recovery and Resilience Plan (NRRP).

This measure is crucial as it strengthens the overarching strategy of activities to prevent and combat fraud and other offences affecting NRRP funding, the cohesion policy for the 2021-2027 programming period and national funds linked with those funds.


Anti-Fraud Measure #2 Taken by Italy in 2024							
Single / Package	Type	New / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 02/03/2024 Decree-Law No 19 of 2 March 2024, converted into law, with amendments, by Law No 56 of 29 April 2024.	New legislation		Horizontal	<ul style="list-style-type: none"> Public procurement Financial crime (including money laundering) Organised crime Conflict of interest Fraud definition AFCOS Shared management and control of EU funds Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Competences Powers Criminal sanctions (more)* Other** 	<ul style="list-style-type: none"> To clarify or consolidate existing rules To enforce the rules in line with developments in EU law

Table 65: Anti-fraud measure #2 taken by Italy in 2024

* Criminal sanctions (more): indicates that sanctions have been increased.

**Other: Article 3(9) of Decree-Law No 19/2024 amends Article 512-bis of the Criminal Code with regard to the fraudulent transfer of assets to make it more applicable to public contracts. In order to tighten up measures to protect against infiltration by organised crime, including in areas related to the NRRP, paragraph 10 amends the Code of Anti-Mafia Laws to add a number of income tax- and VAT-related offences to the list of offences that could trigger the issuing of an anti-mafia information notice barring access to certain activities.

2.15.3. Enhanced Collaboration To Fight Against Cross-Border VAT Fraud

The third measure reported by Italy is a comprehensive package combining legislative and operational initiatives to combat tax fraud, focusing particularly on VAT fraud and the protection of EU funds. The "FRODI IVA" (VAT fraud) operational plan, led by the Guardia di Finanza, addresses tax fraud both nationally and cross-border, enhancing international cooperation through the EMPACT initiative. Meanwhile, the Carabinieri Agri-Food Protection Unit has strengthened its capacity by adding personnel, expanding offices across Italy, and improving collaboration with key entities, such as the EPPO, the Agricultural Payments Agency (AGEA), and the Institute for Agri-Food Market Services (ISMEA). Additionally, the initiative includes developing IT tools to better identify unlawful activities. Furthermore, legislative amendments under Article 4 of Legislative Decree No 13/2024 are set to tighten regulations against VAT fraud and evasion by non-residents, ensuring heightened precautionary measures.


Anti-Fraud Measure #3 Taken by Italy in 2024							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Legislative (Law/Act) 12/02/2024 Decreto Legislativo n. 13 del 12/02/2024, art. 4	Amendment		Sectoral: <ul style="list-style-type: none"> Revenue – Tax fraud Expenditure – Agriculture 	<ul style="list-style-type: none"> Financial crime (including money laundering) Organised crime Shared management and control of EU funds Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Definition of a specific topic Financial penalties 	<ul style="list-style-type: none"> To clarify or consolidate existing rules
	Operational 12/02/2024	New measure Update				<ul style="list-style-type: none"> IT tools ("IT data feeding", "Other IT") Risk indicators Increased number of checks Structured cooperation with law enforcement Structured cooperation with judicial authorities 	<ul style="list-style-type: none"> Enhanced coordination Enhanced cooperation Enhanced information flow Targeting of checks Targeting of investigations Enhanced ex-ante controls Enhanced ex-post

Table 66: Anti-fraud measure #3 taken by Italy in 2024

*Other: The Public Procurement Authority issued a presidential notice on 22 February 2024 on the strengthening of audit activities

2.15.4. Additional measures

Italy additionally reported 3 legislative measures taken at national level.

Region	Measures Implemented in 2024	Funds or bodies involved
<ul style="list-style-type: none"> National 	<ul style="list-style-type: none"> Law No 90/2024 on cybersecurity and cybercrime, enhancing penalties and introducing aggravated circumstances for cyber offenses 	<ul style="list-style-type: none"> National Anti-Mafia, and Anti-Terrorism Prosecutor
<ul style="list-style-type: none"> National 	<ul style="list-style-type: none"> Law No 112/2024: Establishes the offense of 'Improper Allocation of Money or Movable Property' for public officials or those in public service who misuse money or property they control, deviating from legal purposes to gain financially or cause harm. Aggravating Circumstances: Offenses that harm the EU's financial interests or involve financial gains or harm exceeding EUR 100,000 are subject to stricter penalties 	
<ul style="list-style-type: none"> National 	<ul style="list-style-type: none"> Ministerial Decree of 15 March 2024 establishing a national register for wiretap records in cases involving the EPPO 	

Table 67: Additional anti-fraud measures taken by Italy in 2024

2.16. Latvia

Latvia reported two key measures to prevent and detect fraud in public procurement and to enhance transparency and accountability in EU fund management. These measures aim to strengthen Latvia's regulatory framework and enhance cooperation between anti-fraud authorities.

2.16.1. Improvements to the National Regulatory Framework for Public Procurement

The first measure adopted by Latvia was the implementation of improvements to the national regulatory framework governing public procurement processes by the Rural Support Service and the Ministry of Agriculture.

These amendments, made to Cabinet Regulations No. 113, aim to enhance transparency and accountability in public procurement. Specifically, the changes include reducing the required number of offers in procurements, introducing liability for all beneficiaries, implementing liability for false declaration, and requiring applicants to declare that they do not perform construction work themselves.

This measure was highlighted as an initiative contributing to a more transparent, accountable, and fair public procurement process, by reducing the risk of coordinated offers and more precisely identifying conflicts of interest in construction projects, thereby protecting the EU's financial interests and preventing fraud.


Anti-Fraud Measure #1 Taken by Latvia in 2024							
Single / Package	Type	New / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Legislative (Decree) 16/07/2024 Cabinet Regulations No. 113	Amendment		<u>Sectoral</u> : • Expenditure – Agriculture • Expenditure – Fisheries	• Shared management and control of EU funds	• Other: Conditions for receiving support, obligations of the support applicant	• To remedy flaws

Table 68: Anti-fraud measure #1 taken by Latvia in 2024

2.16.2. AFCOS Job Shadowing

As a second anti-fraud measure, Latvia reported the initiative called “AFCOS job shadowing” allowing employees from the AFCOS network institutions to visit, observe daily work and build relationships with colleagues from other institutions. The goal was set to introduce employees to the functions of various AFCOS network institutions in order to facilitate understanding of responsibilities of different institutions and improve cooperation between them.

This measure was crucial as it was very successful and allowed participants to better understand the importance of each anti-fraud cycle steps and to understand how the cooperation between different authorities can be improved.

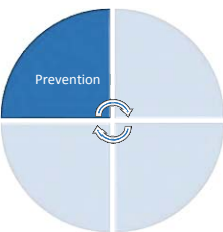
Anti-Fraud Measure #2 Taken by Latvia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 26/06/2024	New measure		<u>Horizontal</u>	• AFCOS	• Other: job shadowing	• Neutral on resources

Table 69: Anti-fraud measure #2 taken by Latvia in 2024

2.17. Lithuania

Lithuania reported three single measures covering the whole anti-fraud cycle. The measures include trainings on transparency and the fight against corruption and fraud, a new sanction framework to secure EU agricultural and fisheries funds, and a competitive procurement enhancement plan to promote greater competition in procurement and encourage participation by small and medium-sized enterprises.

2.17.1. Transparency And Fight Against Corruption And Fraud Trainings

The first measure adopted by Lithuania involves the organisation by the Managing Authority of trainings aiming to strengthen the competences of the institutions managing the European Union Structural Funds in the area of transparency and the fight against corruption and fraud and the evaluation of its training needs.

This measure was highlighted as capacity building is crucial in order to protect EU financial interests and improve measures of fight against fraud.


Anti-Fraud Measure #1 Taken by Lithuania in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 01/01/2024	Update		<u>Horizontal</u>	<ul style="list-style-type: none"> Corruption Conflict of interest 	<ul style="list-style-type: none"> Competence General trainings Fraud awareness trainings 	<ul style="list-style-type: none"> Neutral on resources

Table 70: Anti-fraud measure #1 taken by Lithuania in 2024

Corruption within public procurement – Lithuania #1		
Public / Private sector	Fight against corruption in public procurement	Comment
<u>Public sector</u>	<ul style="list-style-type: none"> Measures addressing transparency in public procurement Measures to improve the effectiveness of control and audit 	

Table 71: Corruption within public procurement – Measure #1 taken by Lithuania in 2024

2.17.2. New Sanction Framework to Secure EU Agricultural and Fisheries Funds

The second measure adopted by Lithuania involves the issuance of orders by the Minister of Agriculture to establish methodologies for applying sanctions for infringements related to agricultural and rural development projects. These orders target compliance within the Strategic Plan of Agricultural and Rural Development 2023-2027, as well as management rules for the European Agricultural and Fisheries Funds.

This measure was highlighted as it underscores the importance of strict compliance with legal provisions to protect EU financial interests.


Anti-Fraud Measure #2 Taken by Lithuania in 2024							
Single / Package	Type	New / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Regional law/ decree/ order) 16/09/2024 Order of the Minister of Agriculture of the Republic of Lithuania No 3D-80 of 5 February 2010*	New legislation Amendment		<u>Sectoral:</u> <ul style="list-style-type: none"> Expenditure – Agriculture Expenditure - Fisheries 	<ul style="list-style-type: none"> Other: carrying out investigations into irregularities (relating to projects administered by the EU), preventing irregularities and fraud 	<ul style="list-style-type: none"> Definition of a specific topic Recovery Other: conducting investigations into infringements 	<ul style="list-style-type: none"> To enforce the rules in line with developments in EU law Other**

Table 72: Anti-fraud measure #2 taken by Lithuania in 2024

*Order of the Minister of Agriculture of the Republic of Lithuania No 3D-80 of 5 February 2010 "On the Approval of the Rules for the Administration of Infringements of Legal Provisions in Connection with the Implementation of Measures of the European Agricultural Guarantee Fund, the European Agricultural Fund for Rural Development and the European Fisheries Fund "

**Other: Conducting investigations into irregularities, protecting the financial interests of the EU and the Republic of Lithuania

2.17.3. Competitive Procurement Enhancement Plan

In 2024, the Public Procurement Office in Lithuania approved the 2024–2026 Supplier Engagement Action Plan and outlined measures for its implementation. This measure aims at promoting greater competition in procurement and encouraging participation by small and medium-sized enterprises (SMEs) in public procurement processes. This plan is crucial for the protection of EU financial interests and the fight against fraud, as it seeks to increase transparency and awareness in the procurement process, identify opportunities for digitisation of the procurement process. By achieving the goals set by this plan, this initiative targets promoting competition, reducing the risk of fraud, and ensuring that public procurement processes are fair, transparent, and effective.


Anti-Fraud Measure #3 Taken by Lithuania in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 26/06/2024	New measure		<u>Sectoral:</u> • Expenditure – Fund for the most deprived	• Public procurement	<ul style="list-style-type: none"> • Competence • General trainings • Fraud awareness trainings • Simplification of procedures • Other* 	• Neutral on resources

Table 73: Anti-fraud measure #3 taken by Lithuania in 2024

**Other: To increase transparency and awareness regarding the execution of purchases and the situation in the procurement field; to identify the opportunities for the digitisation of the procurement process and to create effective tools for the digitisation of the procurement process.*

2.18. Luxembourg

In 2024, Luxembourg reported one operational measure focused on the RRF.

2.18.1. Control And Monitoring System For The National Implementation Of The Recovery And Resilience Facility

This first measure reported by Luxembourg focuses on the control and monitoring system for the national implementation of the Recovery and Resilience Facility. It is crucial as Member States are responsible for the successful implementation of their national Recovery and Resilience Plan.


Anti-Fraud Measure #1 Taken by Luxembourg 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Operational 29/11/2024	Update		<u>Sectoral:</u> • Expenditure – Recovery and Resilience Facility	• Shared management and control of EU funds	<ul style="list-style-type: none"> • IT tools ("IT data feeding", "Other IT") • Web reporting / Hotline • Flagging practice • Risk indicators • Increased number of checks • Structured cooperation with judicial authorities 	<ul style="list-style-type: none"> • Enhanced coordination • Enhanced cooperation • Enhanced information flow • Targeting of checks • Enhanced ex-ante controls • Enhanced ex-post controls

Table 74: Anti-fraud measure #1 taken by Luxembourg in 2024

2.19. Malta

In 2024 Malta reported two key measures, one aimed at facilitating exchanges of information and the other one updating the national risk assessment on fraud and corruption.

2.19.1. Creation Of A Central Document Repository System (CDRS)

The first measure reported by Malta involves the establishment of the CDRS as part of the nation's institutional capacity to fight corruption. Aligned with the National Anti-Fraud and Corruption Strategy and Malta's Recovery and Resilience Plan, the CDRS enhances coordination and facilitation of the exchange of information, among and between entities tasked with the protection and safeguarding of public funds. This secure digital platform not only stores and centralises access to crucial documents but also facilitates real-time communication and information sharing among Co-ordinating Committee members. The CDRS was reported as an essential measure in Malta's anti-fraud and corruption efforts because it facilitates real-time communication among the Co-ordinating Committee members. The system ensures prompt distribution of information, direct access for appropriate authorities, and enhances awareness of each authority's initiatives against fraud and corruption. This efficient communication and centralised information access help in the early identification of red flags, bolstering efforts to protect EU financial interests.


Anti-Fraud Measure #1 Taken by Malta in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative (Action plan)	New measure		Horizontal	<ul style="list-style-type: none"> Other: Generic information sharing, and bilateral communications related to fraud and corruption, as well as joint initiatives 	<ul style="list-style-type: none"> Other* 	<ul style="list-style-type: none"> Other: To assist in the co-ordination of the nation-wide effort in the fight against fraud and corruption

Table 75: Anti-fraud measure #1 taken by Malta in 2024

* Other: The CDRS brings together in a digital environment all the members of the Co-ordinating Committee, entrusted with coordinating the activities related to the fight against fraud and corruption. The CDRS provides a platform for sharing of documents and information in three sub-sites, namely; - Generic Sub-site, accessible to all the members of the Co-ordinating Committee; - Bilateral Communications Sub-site, where the exchange of information is between only two members; - Joint Initiatives Sub-site, where more than two members are involved.

2.19.2. Update Of The National Risk Assessment On Fraud And Corruption

Malta has introduced a second significant administrative measure with its Internal Audit and Investigations Department (IAID) updating the National Risk Assessment (NRA) on Fraud and Corruption for 2024. This update involves re-evaluating risk registers, incorporating new risks, and eliminating obsolete ones, thereby enhancing existing control measures.

This measure was reported for its focus on reassessing exposure, strengthening controls, and raising national awareness of fraud and corruption risks, ensuring an effective, risk-based approach to combating financial fraud.


Anti-Fraud Measure #2 Taken by Malta in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative (Action plan)	Update		Horizontal	<ul style="list-style-type: none"> Other: Fraud and Corruption risk assessment and risk management 	<ul style="list-style-type: none"> Other* 	<ul style="list-style-type: none"> Other**

Table 76: Anti-fraud measure #2 taken by Malta in 2024

* Other: Risk Assessment is an essential element of the Risk Management cycle. It essentially involves the identification of threats and vulnerabilities of an organisation, classified as both internal and external risks. The Risk Register and the resultant Risk Assessment, besides categorising and ranking risks, establishes existing controls and any other additional mitigating actions to reduce the risks. The NRA amalgamates the individual Risk Registers/Assessments composed by each member of the Coordinating Committee into one high level NRA.

**Other: To strengthen and co-ordinate the fight against fraud and corruption and also to implement Action Point 3 of the National Anti-Fraud and Corruption Strategy (NAFCS), which is an ongoing Action Point since the NRA shall be reviewed and updated on a biennial basis.

2.20. Netherlands

The Netherlands reported three key measures addressing prevention, detection and investigations. Two organisational measures put a strong focus on cooperation, at national and international level. The measures include the designation of a coordinator within the Anti-Fraud Coordination Service (AFCOS) to oversee EU funds, network meetings among national partners to exchange best practices and learn from each other's experiences, and a new measure focusing on conducting risk analyses for new national subsidy regulations related to the European Maritime, Fisheries and Aquaculture Fund (EMFAF).

2.20.1. Coordination Of Antifraud EU Funds As Part Of AFCOS

The Netherlands designated a coordinator within the Anti-Fraud Coordination Service (AFCOS) to oversee EU funds. With various departments handling these funds, the coordinator's role is crucial in prioritising anti-fraud efforts on the agenda and enhancing communication with the European Anti-Fraud Office (OLAF). This measure aims to streamline processes, ensuring more efficient collaboration and stronger fraud prevention measures across all departments involved.


Anti-Fraud Measure #1 Taken by the Netherlands in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Organisational 01/09/2024	New measure		Horizontal	<ul style="list-style-type: none"> AFCOS Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Reorganisation of existing bodies Inter-agency cooperation 	<ul style="list-style-type: none"> Increased resources

Table 77: Anti-fraud measure #1 taken by Netherlands in 2024

2.20.2. Network Meeting With National EU Fund Partners

As second measure, the Netherlands introduced network meetings among national partners responsible for executing EU funds. This initiative fosters collaboration, allowing different partners to exchange best practices and learn from each other's experiences. It is planned to hold these meetings twice a year.


Anti-Fraud Measure #2 Taken by the Netherlands in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Organisational 07/05/2024	New measure		Horizontal	<ul style="list-style-type: none"> AFCOS Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Inter-agency cooperation 	<ul style="list-style-type: none"> Increased resources

Table 78: Anti-fraud measure #2 taken by Netherlands in 2024

2.20.3. EMFAF Subsidy Risk Evaluation

The Netherlands implemented a new measure focusing on conducting risk analyses for new national subsidy regulations related to the European Maritime, Fisheries and Aquaculture Fund (EMFAF). This includes a new test assessing the controllability and enforceability of these subsidies. This initiative aligns with Article 74 of the Common Provisions Regulation (CPR 2021/1060), which mandates such measures for effective management and oversight by the responsible authorities.


Anti-Fraud Measure #3 Taken by the Netherlands in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 01/01/2024	Update		Sectoral: • Expenditure Fisheries	• Shared management and control of EU funds	• Risk indicators	• Targeting of checks • Enhanced ex-ante controls

Table 79: Anti-fraud measure #3 taken by Netherlands in 2024

2.21. Poland

Poland reported three measures including competitive procurement enhancement plan to ensure impartiality and transparency in the processing of aid applications, an anti-fraud policy in agriculture and rural development to tackle fraud, corruption, and conflicts of interest within the framework of the Recovery and Resilience Plan, and the implementation of the SAMPLER tool to support the verification of conflicts of interest by identifying personal and capital links.

2.21.1. Competitive Procurement Enhancement Plan

In 2024, Poland's Paying Agency introduced a 'rotation' mechanism to enhance the processing of aid applications. This system ensures applications are not processed by agency units in the same area as the applicant's residence or registered office. The measure aims to boost impartiality and transparency, addressing conflict of interest prevention and resolution from the application checking stage.


Anti-Fraud Measure #1 Taken by Poland in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 08/02/2023	New measure		Sectoral: • Expenditure – Agriculture	• Conflict of interest • Shared management and control of EU funds	• Simplification of procedures	• Neutral on resources

Table 80: Anti-fraud measure #1 taken by Poland in 2024

2.21.2. Anti-Fraud Policy in Agriculture and Rural Development under the RRP

The second measure reported by Poland involves The Ministry of Agriculture and Rural Development's establishment of a policy to lay down rules and actions to tackle fraud, corruption, and conflicts of interest within the framework of the Recovery and Resilience Plan (RRP). The policy outlines specific rules and procedures aimed at managing fraud risks.


Anti-Fraud Measure #2 Taken by Poland in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative (Circulaire/circular, Instructions, Guidelines, Manuals)	New measure		<u>Sectoral:</u> • Expenditure – Recovery and Resilience Facility	<ul style="list-style-type: none"> • Conflict of interest • Shared management and control of EU funds 	<ul style="list-style-type: none"> • Management of funds • Other* 	<ul style="list-style-type: none"> • To clarify or consolidate existing rules • To enhance existing measure

Table 81: Anti-fraud measure #2 taken by Poland in 2024

* Other: Combating fraud, corruption and conflict of interest in connection with those RRP investments or parts of investments, the implementation of which was not entrusted to the supporting bodies.

2.21.3. SAMPLER Tool for Conflict of Interests Verification

The third measure reported by Poland focused on the implementation of the SAMPLER tool designed to support the verification of conflicts of interest by identifying personal and capital links in various programmes. Utilising data from the National Court Register and Central Register of Beneficial Owners via the SKANER application, SAMPLER checks connections up to the third level between two sets of identifiers, such as NIP (Tax ID) and PESEL (Personal ID) numbers. While currently focused on project selection for co-financing, its comprehensive design ensures broad applicability and significant development potential for use in other areas.

Poland reported this measure because the SAMPLER tool significantly strengthens the protection of the EU's financial interests by improving the verification of connections between entities and individuals. It enhances the ability to detect and address conflicts of interest, increasing the effectiveness of identifying irregularities. By efficiently analysing personal and capital links, the tool is a crucial asset in the fight against fraud.

Anti-Fraud Measure #3 Taken by Poland in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 10/07/2024	New measure		<u>Sectoral:</u> • Expenditure – Cohesion policy	<ul style="list-style-type: none"> • Conflict of interest • Shared management and control of EU funds 	<ul style="list-style-type: none"> • IT tools “IT data feeding”, “Other IT”) • Risk indicators 	<ul style="list-style-type: none"> • Enhanced coordination • Enhanced information flow • Targeting of checks

Table 82: Anti-fraud measure #3 taken by Poland in 2024

2.22. Portugal

In 2024, Portugal reported three measures including the comprehensive monitoring and evaluation of the National Anti-Fraud Strategy (NAFS) through a seminar on fraud risk assessment for EU Funds, the development of a fraud-flagging system and risk indicators for cohesion policy funds to enhance the suitability and reliability of debt information systems, and the implementation of an enhanced risk management system for customs under Union Customs Code provisions to align with new data models and risk management procedures.

2.22.1. Monitoring and Evaluating the National Anti-Fraud Strategy (NAFS)

The first measure reported by Portugal was led by the Inspectorate-General for Finance (IGF) and the Anti-Fraud Coordination Service (AFCOS). It focuses on the comprehensive monitoring, evaluation,

and dissemination of the National Anti-Fraud Strategy (NAFS). A key component is a seminar on fraud risk assessment for EU Funds, involving national authorities, the European Commission, and OLAF. This seminar is part of a broader training program under the IGF project 'Prevention and Combating of Fraud and Corruption involving EU Funds – 2024.' The initiative was highlighted because it aims to enhance the training of managing authorities and intermediary bodies, strengthening their role in implementing the NAFS. Portugal's approach to NAFS implementation and monitoring has been recognised as a best practice and shared with other EU Member States at OLAF events.


Anti-Fraud Measure #1 Taken by Portugal in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 01/01/2024	New measure		Sectoral: <ul style="list-style-type: none"> • Expenditure – Agriculture • Expenditure – Fisheries • Expenditure – Cohesion policy • Expenditure – Centralised direct management • Expenditure – Fund for the most deprived • Expenditure – Globalisation Fund • Expenditure – Migration and asylum • Expenditure – Recovery and Resilience Facility 	<ul style="list-style-type: none"> • Conflict of interest • Fraud definition • AFCOS • Shared management and control of EU funds • Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> • IT tools “IT data feeding”, “Other IT”) • Risk indicators 	<ul style="list-style-type: none"> • Enhanced coordination • Enhanced cooperation • Enhanced information flow • Targeting of checks

Table 83: Anti-fraud measure #1 taken by Portugal in 2024

2.22.2. Fraud-Flagging System and Risk Indicators for Cohesion Policy Funds

The second measure reported by Portugal involves the development of a fraud-flagging system and risk indicators specifically for cohesion policy funds. It aims to enhance the suitability, reliability, and integration of debt information systems and ensure close cooperation among entities responsible for fraud prevention, detection, and investigation. A key aspect is the automation of data transmission to ARACHNE within the Portugal 2030 programs.


Anti-Fraud Measure #2 Taken by Portugal in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Operational 01/01/2024	Update		Sectoral: <ul style="list-style-type: none"> • Expenditure – Cohesion policy 	<ul style="list-style-type: none"> • Conflict of interest • Shared management and control of EU funds • Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> • IT tools “IT data feeding”, “Other IT”) • Flagging practice • Risk indicators • Structured cooperation with judicial authorities 	<ul style="list-style-type: none"> • Enhanced cooperation • Enhanced information flow • Targeting of checks • Enhanced ex-ante controls

Table 84: Anti-fraud measure #2 taken by Portugal in 2024

2.22.3. Enhanced Risk Management System For Customs Under UCC Provisions

The third measure reported by Portugal focuses on the development of an enhanced risk management system for customs, following the implementation of Union Customs Code (UCC) provisions. This system is designed to align with new data models and risk management procedures. Developed by the

Customs Anti-Fraud Services, in partnership with the IT department, it improves interoperability with control management and national customs information systems. This initiative enhances the quality of customs data and risk information, allowing for better monitoring, evaluation, and revision of risk rules, thereby strengthening the protection of EU financial interests.


Anti-Fraud Measure #3 Taken by Portugal in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 01/01/2024	Update		Sectoral: <ul style="list-style-type: none"> Revenue Customs 	<ul style="list-style-type: none"> Financial crime (including money laundering) Organised crime Customs / TOR / illicit trade 	<ul style="list-style-type: none"> IT tools “IT data feeding”, “Other IT”) Risk indicators Increased number of checks Structured cooperation with law enforcement 	<ul style="list-style-type: none"> Enhanced coordination Enhanced cooperation Targeting of checks Enhanced ex-ante controls

Table 85: Anti-fraud measure #3 taken by Portugal in 2024

2.22.4. Additional measures

Portugal additionally reported one legislative measure taken at national level.

Region	Measures Implemented in 2024	Funds or bodies involved
<ul style="list-style-type: none"> National 	<ul style="list-style-type: none"> Legal act to provide OLAF with access to the financial transactions register, in line with Article 7(3a) of Regulation (EU) No 883/2013, currently in the final legislative stage 	

Table 86: Additional anti-fraud measure taken by Portugal in 2024

2.23. Romania

Romania reported three measures including a new legislative measure to align national laws with the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the establishment of a national system for monitoring the road transport of goods (RO e-Transport) to detect high-risk consignments and combat tax evasion, and an increase in staff at the National Anticorruption Directorate to enhance its capacity and effectiveness in handling investigative activities and legal proceedings.

2.23.1. Implementation Of Anti-Bribery Measures For Foreign Public Officials In International Business

In 2024, Romania introduced a new legislative measure to align national laws with the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, adopted in Paris on 21 November 1997. This measure criminalises corruption offenses involving foreign public officials in international business dealings and designates the National Anticorruption Directorate (DNA) as the responsible public prosecutor’s office. It also establishes central authorities tasked with handling requests for legal assistance related to these offenses.

This measure is crucial as it outlines penalties for individuals and entities involved in such bribery and includes preventative seizure measures, aiming to enhance the protection of EU financial interests and strengthen international anti-corruption efforts.


Anti-Fraud Measure #1 Taken by Romania in 2024							
Single / Package	Type	New / amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 20/12/2024 391	New legislation		Horizontal	• Corruption	<ul style="list-style-type: none"> • Competences • Definition of a specific topic • Criminal sanctions (new)* 	• Other**

Table 87: Anti-fraud measure #1 taken by Romania in 2024

* Criminal sanctions (new): indicates that no sanctions were foreseen before

**Other: Law No 319/2024 aligns national legislation with the provisions of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

Corruption within public procurement – Romania #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector Private sector	<ul style="list-style-type: none"> • Other measures preventing corruption in public procurement: the regulation of a new corruption offence in relation to foreign public officials when conducting international business transactions, as well as the applicable criminal penalties. 	

Table 88: Corruption within public procurement – Measure #1 taken by Romania in 2024

2.23.2. Establishment of RO e-Transport System for Monitoring Goods Transport

The second reported by Romania focuses on the establishment of the national system for monitoring the road transport of goods ('RO e-Transport'). This national initiative aimed at monitoring the road transport of goods within the EU, mainly in the form of physical checks upon entering Romania. As of July 2024, this system requires advance declarations for high tax risk goods and intra-EU supply and acquisition. The monitoring includes mandatory checks enforced by cameras and physical inspections based on risk assessments, with fines for non-compliance.

This measure is crucial for detecting high-risk consignments and therefore combatting tax evasion.


Anti-Fraud Measure #2 Taken by Romania in 2024							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Legislative (Law/Act) 11/11/2024*	New legislation		Sectoral: • Revenue – Tax fraud	• Financial crime (including money laundering)	<ul style="list-style-type: none"> • Competences • Other administrative penalties 	• To clarify or consolidate existing rules
	Organisational 11/11/2024	Update				• Competence	• Neutral on resources
	Operational 12/02/2024	Update				<ul style="list-style-type: none"> • IT tools ("IT data feeding", "Other IT") • Web reporting / Hotline • Risk indicators 	• Targeting of checks

Table 89: Anti-fraud measure #2 taken by Romania in 2024

* Emergency Order No 129/2024 amending and supplementing Emergency Order No 41/2022 establishing a national system for monitoring the road transport of goods ('RO e-Transport' System); Emergency Order No 87/2024 amending certain legislative acts in the field of e-Transport, e-VAT and regulating certain tax and budgetary measures; Order of the President of the National Agency for Fiscal Administration (ANAF) and the President of the Romanian Customs Authority (AVR) No

2.23.3. Increasing Staff Of The National Anticorruption Directorate

In 2024 the Romanian National Anticorruption Directorate has increased its maximum number of posts to enhance its capacity and effectiveness in handling investigative activities and legal proceedings. This expansion aims to strengthen the Directorate's resources to improve cooperation with the European Public Prosecutor's Office (EPPO).


Anti-Fraud Measure #3 Taken by Romania in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 22/11/2024	Update		<u>Sectoral:</u> <ul style="list-style-type: none"> • Expenditure Agriculture • Expenditure Fisheries • Expenditure Cohesion policy • Expenditure Centralised direct management • Expenditure Fund for the most deprived • Expenditure Globalisation Fund • Expenditure Migration and asylum • Expenditure Recovery and Resilience Facility 	<ul style="list-style-type: none"> • Shared management and control of EU funds 	<ul style="list-style-type: none"> • Other: the strengthening of the support systems for European Delegated Prosecutors in Romania 	<ul style="list-style-type: none"> • Increased resources

Table 90: Anti-fraud measure #3 taken by Romania in 2024

2.24. Slovakia

Slovakia reported three measures including guidance on irregularities and financial corrections for the 2021-2027 programming period to clarify rules and procedures, the establishment of fraud risk management working groups to prevent fraud, corruption, and conflicts of interest, and the implementation of a preventive control mechanism for sensitive positions in EU-funded public procurements to ensure transparency and accountability.

2.24.1. Guidance on Irregularities and Financial Corrections for 2021-2027

The first measure reported by Slovakia involves the issuance of new guidance by the Paying Authority on handling irregularities and financial corrections for the 2021-2027 programming period, specifically targeting Cohesion Policy and Fisheries. This guidance provides comprehensive instructions for managing information and financial flows associated with irregularities, both at the national level and in relation to the EU budget.


Anti-Fraud Measure #1 Taken by Slovakia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Administrative (Circulaire/circular, Instructions, Guidelines, Manuals)	New measure		<u>Sectoral:</u> <ul style="list-style-type: none"> Expenditure – Fisheries Expenditure – Cohesion policy 	<ul style="list-style-type: none"> Fraud definition Shared management and control of EU funds Other: irregularity reporting 	<ul style="list-style-type: none"> Irregularities reporting Recovery 	<ul style="list-style-type: none"> To clarify or consolidate existing rules

Table 91: Anti-fraud measure #1 taken by Slovakia in 2024

2.24.2. Establishment of Fraud Risk Management Working Groups

As a second reported measure, Slovakia established dedicated working groups for fraud risk management across several key programs, including Programme Slovakia, Interreg Slovakia – Czech Republic, Interreg Slovakia – Austria, and the Recovery and Resilience Plan (RRF). These groups were formed on specific dates in 2024 prior to the full implementation of the associated projects. Their focus is on preventing fraud, corruption, and conflicts of interest, in line with the obligations outlined in Articles 74 and 22 of Regulations 2021/1060 and 2021/241, respectively.

These working groups are a crucial measure for protecting EU financial interests by pre-emptively addressing fraud risks. By establishing these groups before project implementation, Slovakia ensures effective prevention, detection, and correction of fraudulent activities, enhancing accountability and compliance with EU regulations.


Anti-Fraud Measure #2 Taken by Slovakia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 13/05/2024	New measure		<u>Sectoral:</u> <ul style="list-style-type: none"> Expenditure – Cohesion policy Expenditure – Recovery and Resilience Facility 	<ul style="list-style-type: none"> Public procurement Financial crime (including money laundering) Organised crime Corruption Conflict of interest Antifraud or anticorruption strategy Other* 	<ul style="list-style-type: none"> Risk indicators 	<ul style="list-style-type: none"> Enhanced coordination Enhanced cooperation Enhanced information flow Other**

Table 92: Anti-fraud measure #2 taken by Slovakia in 2024

*Other: Working groups ensure fraud risk analysis at individual implementation levels, therefore they can identify risk on any level and from any area related to implementation of projects.

**Other: Activities of the working groups are expected to contribute to the prevention of fraud, to ensure the adoption of adequate and effective measures to eliminate fraud risks, or measures to minimise the impact of fraud risks.

Corruption within public procurement – Slovakia #2		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector Private sector	<ul style="list-style-type: none"> Measures addressing transparency in public procurement Measures to improve the effectiveness of management of the public procurement Measures to prevent corruption amongst personnel, including Management Measures addressing transparency of companies participating in public procurement Measures to improve the effectiveness of control and audit 	<ul style="list-style-type: none"> Even if the measure is not directly aimed at the field of public procurement, working groups ensure fraud risk analysis at individual implementation levels, therefore they can identify risk on any level and from any area related to implementation of projects, including public procurement.

Table 93: Corruption within public procurement – Measure #2 taken by Slovakia in 2024

2.24.3. Preventive Control Mechanism for Sensitive Positions in EU Funded Procurements

As a third measure, Slovakia reported the implementation of a preventive control mechanism targeting sensitive positions within the Intermediate Body for Programme Slovakia, specifically focusing on EU funded public procurements. The Public Procurement Office has established an independent expert team under its Analysis and Reporting Unit to identify and address potential conflicts of interest. This team checks whether staff controlling procurement contracts have any conflicts of interest with involved parties. Conflict of interest monitoring occurs on a semi-annual basis or as needed, with 10% of unit staff and 10% of controlled items undergoing verification. Identified conflicts are resolved in accordance with relevant legislation. This mechanism is part of the Audit Trail obligations outlined in the Manual of Procedures, ensuring adherence to corruption prevention and transparency in public procurement.


Anti-Fraud Measure #3 Taken by Slovakia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 17/10/2024	New measure		Sectoral: <ul style="list-style-type: none"> Expenditure – Cohesion policy 	<ul style="list-style-type: none"> Public procurement Corruption Conflict of interest Fraud definition Shared management and control of EU funds Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> Competence 	<ul style="list-style-type: none"> Neutral on resources

Table 94: Anti-fraud measure #3 taken by Slovakia in 2024

Corruption within public procurement – Slovakia #3		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector	<ul style="list-style-type: none"> Measures addressing transparency in public procurement Measures to prevent corruption amongst personnel, including Management Measures to improve the effectiveness of control and audit 	

Table 95: Corruption within public procurement – Measure #3 taken by Slovakia in 2024

2.25. Slovenia

In 2024, Slovenia reported three measures including support for new participation in quality schemes under the CAP Strategic Plan 2023-2027 to enhance market integrity and product standards, an advanced tool and contract updates against fraud to detect irregularities and protect the EU financial interests, and a strategic plan for inter-institutional cooperation against economic crime and corruption.

2.25.1. Support for New Participation in Quality Schemes under the CAP Strategic Plan 2023-2027

In 2024, Slovenia's Agency for Agricultural Markets and Rural Development launched Intervention IRP11 under the CAP Strategic Plan for 2023-2027. This initiative supports potential investors by covering costs to join eligible quality schemes, which encourages wider participation. The goal is to increase the range of products offered under quality schemes by incorporating new holdings and products into these frameworks, enhancing market integrity and product standards while supporting rural development. This measure aligns with the prevention phase of the anti-fraud cycle by establishing clear guidelines and support mechanisms that decrease the risk of financial misuse and promote compliance with quality standards. A newly integrated eligibility checklist includes questions to detect fraud and fabricated conditions. Examples of control checks for detecting potential fraud include discrepancies in document formatting and inconsistent stamp and signature placements. These checks aim to identify attempted fraud, thus strengthening the management and control of EU funds.

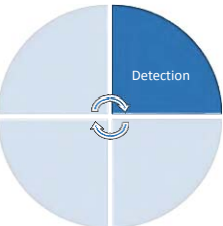
Anti-Fraud Measure #1 Taken by Slovenia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative (Other*)	New measure		Sectoral: • Expenditure – Agriculture	<ul style="list-style-type: none"> • Fraud definition • Shared management and control of EU funds 	<ul style="list-style-type: none"> • Eligibility criteria • Management of funds 	<ul style="list-style-type: none"> • To enhance existing measure

Table 96: Anti-fraud measure #1 taken by Slovenia in 2024

*Other: The eligibility checklist now includes questions on the detection of fraud and artificially created conditions. These are some examples of control statements aimed at detecting attempted fraud:

- The documents do not feature the requisite logos or contain manual corrections; the sharpness varies across the document; the text or other content in a document is oddly indented in places;
- the stamp and signature are in the same spot across several documents issued by the same instance; the signatures of several persons have similarities, etc.

2.25.2. Slovenia's Advanced Tools and Contract Updates Against Fraud

As a second measure, Slovenia reported that the Ministry of Cohesion and Regional Development (MKRR) update co-financing contracts by including provisions that require identification of actual owners and detail actions to be taken when suspected fraud is detected. As part of this measure as well, the Financial Administration of Slovenia (FURS) has introduced a new application within the Qlik Sense analytic platform. This tool cross-references data between import records and VAT returns, utilising sources updated daily. This mechanism identifies discrepancies indicative of irregularities or VAT evasion. Combined with data from EUROFISC and Slovenia's own VAT risk system, FURS creates a comprehensive view of risk patterns.

This measure was highlighted as it protects the EU financial interests by immediately suspending payments on suspicious activities until cleared. Also, it allows keeping a record of the actual owners and connections between all those involved in an operation in order to prevent price distortion and ensure that any expenditure under an operation is subject to market forces, therefore guaranteeing the rational use of EU funds.


Anti-Fraud Measure #2 Taken by Slovenia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Package	Administrative (Circulaire/circular, Instructions, Guidelines, Manuals)	New measure		Sectoral: • Revenue – Tax fraud	• Conflict of interest • Fraud definition • Shared management and control of EU funds • Other*	• Monitoring / desk checks • On the spot checks • Irregularities reporting	• To clarify or consolidate existing rules • To enhance existing measure • Other***
	Operational 09/09/2024	New measure Update				• IT tools (“IT data feeding”, “Other IT”) • Risk indicators • Increased number of checks • Other***	• Enhanced coordination • Enhanced cooperation • Enhanced information flow • Targeting of checks • Enhanced ex-ante controls • Enhanced ex-post

Table 97: Anti-fraud measure #2 taken by Slovenia in 2024

*Other: Ad. FURS: With this application we can better implement risk management, targeting suspicion patterns, transactions and economic operators.

**Other: Ad. FURS: Enhance Fraud Management, reporting and better knowledge about possible irregularities. With predictive analyses we can better manage Mutual Assistance requests, audits, post audit controls and optimal usage of human resources.

***Other: Re MKRR: Inclusion in the co-financing contract of a clause on the mandatory monitoring of actual owners and one stipulating in more detail how to respond to suspected fraud. Re FURS: Training for advance developers, advance analysts and other end users and also preparation of sources of information and re-writing the program codes (script). Creation of new objects for results visualisation and reports are also needed. Date:02.02.2024

2.25.3. Strengthening Inter-Institutional Cooperation In The Area Of Economic Crime, Corruption And Protection Of The EU's

The third measure reported by Slovenia focused on adopting a strategic plan for inter-institutional cooperation against economic crime and corruption. On February 22, 2024, the Slovenian Government approved, and on April 26, 2024, the National Assembly enacted, the “2024–2028 National Programme for the Prevention and Combating of Crime”. This initiative designates the Ministry of the Interior (Police) as the lead for Exercise 7.4.4.1, aimed at combating economic crime and corruption. Simultaneously, the Ministry of the Interior (European Funds Service) focuses on preventing fraud and enhancing the skills of personnel involved in fund management. By providing education and training, the program seeks to increase awareness and enhance the detection of offenses. The goal is to foster ethical behaviour, reduce risks, and elevate the number of reported offenses compared to previous periods, thereby ensuring robust protection against financial irregularities and fraud.


Anti-Fraud Measure #3 Taken by Slovenia in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 26/04/2024	New measure Update		<u>Sectoral:</u> <ul style="list-style-type: none"> • Expenditure – Migration and asylum • Expenditure – Recovery and Resilience Facility 	<ul style="list-style-type: none"> • Public procurement • Conflict of interest • Shared management and control of EU funds • Antifraud or anticorruption strategy 	<ul style="list-style-type: none"> • Reorganisation of existing bodies • Competence • Inter-agency cooperation • General trainings • Fraud awareness trainings • Other* 	<ul style="list-style-type: none"> • Neutral on resources

Table 98: Anti-fraud measure #3 taken by Slovenia in 2024

**Other: Police: setting-up of contact points with the competent bodies involved in safeguarding the financial interests of Slovenia and the EU. Participating bodies: Supreme State Prosecutor's Office, European Public Prosecutor's Office, Commission for the Prevention of Corruption, Ministry of Justice, Ministry of the Interior, Ministry of Finance, Budget Supervision Office, Recovery and Resilience Office, Financial Administration of Slovenia, Court of Audit, Ministry of Natural Resources and Spatial Planning, Ministry of Infrastructure, Ministry of the Economy, Tourism and Sport, Ministry of Cohesion and Regional Development, Government Office for Post-Flood and Landslide Reconstruction. Re European Funds Service: Incorporation of fraud red flags by updating the checklists and increased focus on detecting conflicts of interest and risks in public procurement procedures and contract implementation (date of measure: 15 April 2024).*

2.26. Spain

Spain reported three measures in 2024, aiming to enhance tax compliance, protect whistleblowers, and leverage artificial intelligence in e-commerce fraud detection. The measures include strengthening tax compliance and combating VAT fraud, establishing an independent authority for the protection of whistleblowers, and using artificial intelligence to detect e-commerce fraud.

2.26.1. Strengthening Tax Compliance and Combating VAT Fraud

The first measure reported by Spain was adopted to ensure fair taxation and enhance fiscal accountability. This legislation introduces a Supplementary Tax for multinational and large domestic groups, a Tax on certain financial institutions, and a Tax on liquids for electronic cigarettes and other tobacco-related products. Furthermore, it includes amendments to various tax regulations, notably refining the Value Added Tax (VAT) system to fight fraud.

A significant focus is the VAT fraud prevalent in the hydrocarbons sector, particularly involving 'missing traders'. These entities are set up to extract hydrocarbons, levy VAT without remittance, and disappear before they can be detected by the Tax Agency. To combat this, the regulation mandates certain VAT taxable persons to provide guarantees or pre-pay the VAT amounts for non-exempt supplies following the extraction of hydrocarbons from tax warehouses. It also introduces a monthly settlement period for operators of fuel tax warehouses covered under the mineral oils tax, as well as applicable businesspeople and professionals.


Anti-Fraud Measure #1 Taken by Spain in 2024							
Single / Package	Type	New / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Law/Act) 20/12/2024 Law 7/2024	New legislation Amendment		<u>Sectoral</u> : • Revenue – Tax fraud	• Organised crime • Fraud definition	• Competence • Powers • Definition of a specific topic • Recovery • Financial penalties • Other administrative penalties	• To clarify or consolidate existing rules • To remedy flaws • To enforce the rules in line with developments in EU law

Table 99: Anti-fraud measure #1 taken by Spain in 2024

2.26.2. Establishment of the Independent Authority for the Protection of Whistleblowers

Spain introduced its second measure with the enactment of Royal Decree 1101/2024 on 29 October, which approves the Statute of the Independent Authority for the Protection of Whistleblowers. This decree establishes the organisational framework, operational functions, and essential aspects needed for the Authority to effectively execute its responsibilities. The establishment of this independent authority is provided for in Law 2/2023 of 20 February on the protection of persons who report regulatory violations and the fight against corruption. The purpose of this Independent Authority for the Protection of the Informant is to guarantee the protection of the informant, to serve as an institutional pillar in the prevention and fight against fraud and corruption, and in guaranteeing the integrity of the administrations and personnel in the service of the public sector.


Anti-Fraud Measure #2 Taken by Spain in 2024							
Single / Package	Type	New / Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Legislative (Decree) 29/10/2024 Royal Decree 1101/2024	New legislation		<u>Horizontal</u>	• Whistleblower	• Competence • Powers • Definition of a specific topic • Recovery • Financial penalties • Other administrative penalties	• To clarify or consolidate existing rules • To enforce the rules in line with developments in EU law

Table 100: Anti-fraud measure #2 taken by Spain in 2024

2.26.3. Leveraging Artificial Intelligence in E-commerce Fraud Detection

The third measure reported by Spain focuses on the integration of artificial intelligence in detecting e-commerce fraud. This measure is crucial as it addresses challenges posed by the exponential growth in imports linked to online commerce and the impossibility of effective control with conventional tools in the fight against fraud in the field of the general protection of financial interests, in particular traditional own resources accrued on the occasion of this type of imports. Traditional tools for fraud control are increasingly insufficient to manage this surge in activity. AI offers enhanced capabilities for monitoring and analysing transactions, enabling more effective identification and prevention of fraudulent activities.

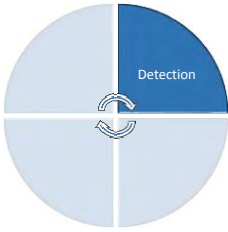
Anti-Fraud Measure #3 Taken by Spain in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Operational 15/10/2024	New measure		Sectoral: • Revenue Customs	• Fraud definition • Customs / TOR / illicit trade	• IT tools “IT data feeding”, “Other IT” • Risk indicators • Increased number of checks	• Targeting of checks • Targeting of investigations • Enhanced ex-post controls

Table 101: Anti-fraud measure #3 taken by Spain in 2024

2.26.4. Additional measures

Spain additionally reported measures taken at regional and national level.

Region	Measures Implemented in 2024	Funds or bodies involved
<ul style="list-style-type: none"> National level 	<ul style="list-style-type: none"> Procedural Manual in relation to the Strategy for the prevention, detection and fight against fraud and conflict of interest and Guide for the elaboration of the risk assessment of the Spanish Agricultural Guarantee Fund, Paying Agency (FEGA) Compliance with the criteria for the authorisation of paying agencies 	<ul style="list-style-type: none"> Spanish Agricultural Guarantee Fund (FEGA)
<ul style="list-style-type: none"> National level 	<ul style="list-style-type: none"> Intensified training on the prevention and fight against fraud to the EU's financial interests, both in general terms in these matters, and in more specific training in the framework of the implementation of the Recovery, Transformation and Resilience Plan 	<ul style="list-style-type: none"> Spanish AFCOS FEGA
<ul style="list-style-type: none"> National level 	<ul style="list-style-type: none"> Organisation as coordinator of the “Conference on investigation of fraud against the EU's financial interests” to provide training to national investigators specialised in economic and financial investigations 	<ul style="list-style-type: none"> Civil Guard
<ul style="list-style-type: none"> National level 	<ul style="list-style-type: none"> Reinforcement of controls for REDEF to prevent VAT fraud: with the aim of removing from the Register subjects who presented clear indications of tax risk through visits and analysis of documentation 	<ul style="list-style-type: none"> Register of Extractors of Tax Deposits (REDEF)
<ul style="list-style-type: none"> National level 	<ul style="list-style-type: none"> Establishment of the Observatory against Health Fraud and Corruption. It has the character of a working group and collegiate body, and will act in the field of prevention, alert system and collaboration with public or private entities or bodies with oversight, supervision or control functions in the area of public procurement or corruption prevention. 	<ul style="list-style-type: none"> Ministry overseeing public procurement and corruption prevention
<ul style="list-style-type: none"> Galicia Castilla y León 	<ul style="list-style-type: none"> Establishment of two independent institutions at regional level to address abuses of position and to protect whistleblowers: <ul style="list-style-type: none"> The Galician Whistleblower Protection Authority The Independent Authority on Corruption in Castilla y León 	<ul style="list-style-type: none"> The Galician Whistleblower Protection Authority The Independent Authority on Corruption in Castilla y León
<ul style="list-style-type: none"> National level 	<ul style="list-style-type: none"> Continued staffing of IGAE's Support Unit for EPPO 	<ul style="list-style-type: none"> General Intervention of the State Administration (IGAE) The EPPO

Table 102: Additional anti-fraud measures taken by Spain in 2024

2.27. Sweden

In 2024, Sweden implemented two strategic measures to strengthen the prevention and detection of fraud in relation to the European Union's financial interests. The first measure strengthened financial protections under the Recovery and Resilience Facility, ensuring robust oversight and management across multiple authorities. The second measure focused on enhancing anti-fraud capabilities through targeted training for personnel handling EU aid.

2.27.1. Enhanced protection of the Union's financial interests when implementing the Recovery and Resilience Facility (RRF)

The first measure reported by Sweden centres on the implementation of the Recovery and Resilience Facility (RRF). In Sweden, the deployment of the RRF involves 62 distinct implementing authorities, each responsible for managing various aspects of the initiative. To ensure robust protection of EU and national financial interests, the Swedish National Financial Management Authority (ESV) has been designated to oversee and guide these efforts. The ESV has developed comprehensive guidelines, disseminated exemplary practices, defined key terminologies, and conducted informative campaigns to assist these authorities. Consequently, each of the 62 authorities was mandated to refine and consolidate their routines.

This measure is crucial because the RRF is a relatively new financial instrument with less established control systems compared to more traditional mechanisms. Many implementing authorities lack experience in managing EU funds, underscoring the need for a focus on fraud prevention and financial integrity. By sharing experiences, issuing guidelines, promoting best practices, and strengthening control systems, Sweden enhances efforts to protect the Union's financial interests and provides valuable lessons for future instruments.


Anti-Fraud Measure #1 Taken by Sweden in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Administrative (Circulaire/Circular, Instructions, Guidelines, Manuals)	New measure Update		<u>Sectoral:</u> • Expenditure – Recovery and Resilience Facility	<ul style="list-style-type: none"> Financial crime (including money laundering) Corruption Conflict of interest Fraud definition 	<ul style="list-style-type: none"> Management of funds Monitoring / desk checks On the spot checks Irregularities reporting 	<ul style="list-style-type: none"> To clarify or consolidate existing rules To enhance existing measure Cross-cutting measure, multi-agency measure / measure with impact on various bodies*

Table 103: Anti-fraud measure #1 taken by Sweden in 2024

*Cross-cutting measure: The National Financial Management Authority and the SEFI Council have been tasked with preparing guidelines, good examples and information campaigns to support the 62 authorities implementing the RRF in the prevention, detection and reporting of irregularities.

Corruption within public procurement – Sweden #1		
Public / Private sector	Fight against corruption in public procurement	Comment
<u>Public sector</u>	<ul style="list-style-type: none"> Measures to prevent corruption amongst personnel, including Management Measures to improve the effectiveness of control and audit 	

Table 104: Corruption within public procurement – Measure #1 taken by Sweden in 2024

2.27.2. Anti-Fraud Training Initiative For EU Aid Management

The Swedish Board of Agriculture, along with other relevant handling authorities, has implemented a comprehensive training program focused on anti-fraud measures for employees managing EU aid. The training featured speakers from the Swedish Economic Crime Authority and the European Anti-Fraud

Office, among others, and was well attended by personnel from the Swedish Board of Agriculture and other authorities involved in EU aid management.

During the current programming period, anti-fraud efforts have become a key focus for the European Parliament, Council, and Commission. Recognising this priority, the Swedish Board of Agriculture has established an anti-fraud working group to coordinate initiatives against fraud. This training is part of their active engagement in aligning with the Commission's guidance on addressing serious deficiencies impacting the protection of the Union's financial interests. By prioritising these efforts, the Swedish Board of Agriculture aims to ensure robust management of EU aid.


Anti-Fraud Measure #2 Taken by Sweden in 2024							
Single / Package	Type	New / Update	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
Single	Organisational 01/01/2024	New measure Update		Sectoral: • Expenditure – Agriculture • Expenditure – Fisheries	• Fraud definition • Shared management and control of EU funds	• Competence	• Neutral on resources

Table 105: Anti-fraud measure #2 taken by Sweden in 2024

3. Case studies

3.1. Revenue

Within the framework of the PIF questionnaire 2023, this section presents a series of case studies reported by Member States, classified under traditional own resources (TOR). The section is divided into the two areas most represented by the case studies: **smuggling and misclassification/description**.

3.1.1. Smuggling

With regard to smuggling, an initial overview shows that Member States reported a variety of illicit activities, including trafficking in counterfeit medicines and illegal cigarette smuggling. For instance, a Greek operation uncovered networks involved in the illicit trafficking of legitimate and counterfeit medicines, highlighting the intricate web of criminal operations present in this trade. Similarly, a case from Croatia demonstrated the sophisticated nature of smuggling, as customs officers detected illegal cigarette shipments disguised as refrigerator transits. These cases underscore the importance of transnational cooperation between Member States and international organisations in fighting illegal trafficking. Moreover, they highlight the critical role of customs detection in identifying and intercepting smuggling activities.

Member State	Sector and EU funding program	Type of fraud	Description
<i>The goods-undeclared cigarettes were seized due to attempt to illegally bring them into the Republic of Croatia</i>			
Croatia	Revenue - TOR	<ul style="list-style-type: none"> • Customs evasion • Smuggling • Misdescription / Misclassification 	On February 4, 2024, customs officers at Border Control Point Tovarnik, Croatia, intercepted a truck and semi-trailer under the pretext of transiting refrigerators with a net weight of 3,621 kg. Upon further x-ray inspection at Border Control Point Bajakovo, discrepancies arose in the declared goods, revealing smuggling activities. The investigation found cardboard boxes concealed within the shipment containing 899,800 various brand cigarettes. Subsequently, a criminal complaint was filed against the truck driver, and the authorities collected duties amounting to EUR 124,826.10. The vehicles and goods involved were seized.
<i>Participation of the Hellenic Police, as co-leader, in Operation SHIELD V against illicit trafficking of legitimate and counterfeit medicines</i>			
Greece	Revenue - TOR	<ul style="list-style-type: none"> • Illegal trafficking 	The Hellenic Police, as co-leader, actively participated in Operation SHIELD V, coordinated by EUROPOL, targeting the illicit trafficking of genuine and counterfeit pharmaceuticals products, doping substances, and food supplements from April to November 2024. Collaborating with OLAF, INTERPOL, FRONTEX, the World Customs Organization, the World Anti- Doping Agency, and private entities, Operation SHIELD V addressed nine criminal networks engaged in national and international illegal activities. The operation led to the arrest of 30 individuals and involved 36 more in criminal case files. Criminal proceeds amounted to over €6.5 million, with illegal products seized valued at over €3.5 million.

Table 106: Case studies – Smuggling

3.1.2. Misclassification / misdescription

With regard to cases involving misclassification/misdescription, a case study revealed fraudulent practices aimed at bypassing customs duties and tariffs. The Italian case study showcases this issue, where a company misclassified imported e-bike components to evade anti-dumping duties and VAT. Such fraudulent declarations highlight the necessity for vigilant customs enforcement to protect national and EU revenues from significant financial losses.

<i>'NO DUTY' operation carried out by the Monza Guardia di Finanza</i>			
Member State	Sector and EU funding program	Type of fraud	Description
Italy	Revenue - TOR	• Misclassification of imported goods	In 2024, the Italian Guardia di Finanza tackled a case of customs fraud involving misclassification of imported goods. A company in Italy avoided paying significant anti-dumping duties and the related VAT by importing key components for e-bikes from China and assembling the bikes domestically. Analysis of customs declarations from 2019 to 2022 indicated that the company had falsely classified these components, resulting in lower declared production costs compared to competitors and avoiding EUR 10,124,360.75 in import duties and VAT. Consequently, EPPO's Milan office ordered the preventive seizure of EUR 5,039,260.08, leading to the seizure of a commercial property valued at EUR 1,500,000.00 and approximately 10,790 bicycles ready for sale.

Table 107: Case studies - Misclassification / misdescription

3.2. Expenditure

This section presents the collection of case studies reported by Member States regarding the budgetary area of expenditures.

These case studies provide a thorough overview of the various cases where financial irregularities and fraudulent activities have been detected in projects financed by EU funds. The section is divided into the two areas most represented by the case studies: fraud involving misuse or mismanagement of fraud and public procurement and subsidy fraud.

3.2.1. Fraud Involving Misuse or Mismanagement of Funds

The mismanagement and misuse of European Union funds present a significant barrier to the effective implementation of developmental and infrastructural projects across member states. Case studies from Bulgaria, Romania, and Estonia highlight the diverse methods through which funds are misappropriated, ranging from the submission of falsified documents to the strategic manipulation of grant requirements.

Member State	Sector and EU funding program	Type of fraud	Description
<i>EMFF (European Maritime and Fisheries Fund) – Misuse of funds</i>			
Bulgaria	Expenditure: Maritime and Fisheries Programme (EMFF)	• Misuse and misappropriation of funds	The case concerns information on misused funds awarded as a grant to a beneficiary under the 2014-2020 Maritime and Fisheries Programme, and there is sufficient evidence of a criminal offence under Article 254b of the Criminal Code having been committed. There is evidence of fictitious execution of a project under the procedure 'Encouraging new sustainable aquaculture farmers practising sustainable aquaculture' and unlawful disposal of the assets financed under the programme. The assets could not be identified at the specified investment location and there was evidence that the investment had never operated in accordance with the approved project proposal. The grants had been used by the beneficiary not for their intended purpose, but to pay off other liabilities they had. The file was submitted to the European Public Prosecutor's Office and criminal proceedings were initiated. The total cost of the project is in the region of BGN 800 000. The loss to the budget is around BGN 380 000.
<i>Artificial fulfilment of requirements when applying for direct grants to avoid sanctions (EAGF)</i>			
Estonia	Expenditure: European Agricultural Guarantee Fund (EAGF)	• Fraudulent practices in subsidy applications	A legal entity, previously penalised for violating organic agricultural subsidy requirements, attempted to avoid ban on applying sanctions by transferring control of the fields to other legal entities managed by close relatives. These entities applied for subsidies in the following year, but their autonomy was investigated, revealing a dependency relationship with the sanctioned entity. As a result, subsidies were denied, and the new entities also faced penalties with a ban on applying in the future.

<i>EAFRD – Presentation of false documents for EU funding</i>			
Romania	Expenditure: European Agricultural Fund for Rural Development (EAFRD)	<ul style="list-style-type: none"> • Submission of false documents • Forgery of documents 	The Anti-Fraud Department (DLAF) in Romania investigated a project funded by the EAFRD following a referral from the European Public Prosecutor's Office (EPPO) about potential fraud. The investigation uncovered that an individual exercised significant control over both the supposed beneficiary company and the equipment supplier, though this person was not officially recognised as the project's beneficiary. False documents were allegedly submitted to manipulate the procurement process for a 3D printer and to secure private co-financing. There were serious indications that the project involved the submission of inaccurate and potentially forged documents, suggesting a scheme to improperly secure EU funds. DLAF's findings, which included possible forgery and abetting of criminal offenses, were forwarded to the European Public Prosecutor's Office, and compliance measures were initiated for related projects. The DLAF also notified the Agency for Financing Rural Investments and OLAF.

Table 108: Case studies – Fraud Involving Misuse Or Mismanagement Of Funds

3.2.2. Fraud Related to Procurement and Tenders

The integrity of procurement processes is crucial for ensuring fair competition and the efficient use of public funds. However, procurement fraud continues to pose significant challenges, often manifesting in forms such as bid manipulation, bribery, and conflicts of interest. Such fraudulent activities compromise the fairness and transparency of tender processes. Through case studies from the Czech Republic, Poland, and Hungary, we gain insight into how these fraudulent practices can be orchestrated and the impact they can have on EU-funded projects.

Member State	Sector and EU funding program	Type of fraud	Description
<i>Procurement fraud in tenders for road cleaning and marketing services</i>			
Czech Republic	Expenditure: Cohesion policy, ERDF	<ul style="list-style-type: none"> • Public procurement fraud • Bribery • Subsidy Fraud 	The Czech Police's National Centre Against Organised Crime, under the European Public Prosecutor's Office in Ostrava, arrested eight individuals following an investigation into procurement fraud, bribery and subsidy fraud in the Moravian-Silesian region. The investigation focuses on small-scale tenders organised by two public entities: the Moravian Road Administration and the Moravian Energy Centre in 2020. Allegedly, tendering procedure was manipulated to secure contracts for pre-selected bidders via bribes, using EU funds. Charges of procurement fraud are filed against five individuals and a legal entity, with bribery charges also pressed, including against the former deputy governor of the region. Conviction could range from up to eight years to ten years in prison. All suspects are considered innocent until proven guilty by the competent Czech courts of law.
<i>Detection of conflicts of interest through sample checks</i>			
Hungary	Expenditure: Cohesion policy, ERDF	<ul style="list-style-type: none"> • Conflict of interest 	During routine sample checks, the Directorate for Internal Audit and Integrity discovered a conflict of interest involving five projects subjected to on-the-spot checks. The managing director of the supplier company was the father-in-law of the individual being investigated, who failed to declare any conflict of interest concerning the related tenders. This failure compromised the impartiality and objectivity of the involved person in the procedural acts assessed during on-the-spot checks. As a result, the Directorate informed relevant development policy actors. Based on the findings, the employer of the investigated individual initiated the termination of the employment relationship.

<i>Corruption, misuse of powers and harm to the public interest</i>			
Poland	Expenditure	•Corruption and misuse of powers	Following press reports and a Central Anti-Corruption Bureau investigation, an employee of a state agency was detained for alleged misuse of powers and harm to the public interest related to an EU-funded project. The employee used their position to unlawfully disclose confidential information about tenders to third parties, accepting financial benefits in return. This led to a conflict of interest and ultimately constituted corruption, with the favoured company winning tenders for the supply of certain electronic systems deemed eligible under the project. In court, the involved employee admitted to passive corruption, misuse of official powers, and breach of professional secrecy, resulting in fines and imprisonment. A 100% financial correction was applied to the project, with irregular expenditure amounting to almost EUR 3.5 million being withdrawn from the declaration sent to the European Commission. The case was reported as established fraud to the Irregularity Management System (IMS).

Table 109: Case studies – Fraud Related To Procurement And Tenders

3.3. Cybercrime case study

As an additional case study reported by Estonia, we examine cybercrime and the critical role of innovative tools in confronting emerging cyber threats. It underscores the necessity for adaptive anti-fraud measures that evolve in tandem with fraudsters' tactics, ensuring law enforcement remains one step ahead in the digital battleground.

<i>Award for Innovative Technical Solutions</i>			
Member State	Sector and EU funding program	Type of fraud	Description
Estonia	Not applicable	•Cybercrime	In a successful international joint operation named OP PhishOFF, involving law enforcement from several countries, with Estonia playing a key role, dismantled the Phishing-as-a-Service platform "LabHost." Estonia developed innovative tools to identify and dismantle the malicious infrastructure, and deterred criminals by creating a sense of immediate pursuit. This method, acknowledged with Europol Excellence Awards in Innovation, is transferable to other law enforcement agencies for future cybercrime interventions.

Table 110: Case studies – Cybercrime