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## **COMMISSION STAFF WORKING DOCUMENT**

**National anti-fraud strategies (NAFS): state of play and assessment**

*Accompanying the document*

**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND  
THE COUNCIL**

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

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## I. OVERVIEW OF NATIONAL ANTI-FRAUD STRATEGIES

In 2024, all 27 Member States indicated that they have anti-fraud strategies in place for the protection of the EU's financial interests<sup>1</sup>. The approach taken by the Member States varied widely.

A total of 10 Member States indicated they have a national anti-fraud strategy (NAFS) in place. These 10 NAFS are further assessed in Section II.

7 out of the 10 NAFS cover both EU expenditure and revenue, 2<sup>2</sup> NAFS cover only EU expenditure and the remaining one<sup>3</sup> covers both national and EU funds.

For 8 out of the 10 NAFS, the national anti-fraud coordination service (AFCOS) was in charge of coordinating the elaboration of the strategy. For the remaining 2, the coordination was done by other services.

7 of the 17 Member States who do not have a national anti-fraud strategy for the protection of EU's financial interests, are in the process of adopting one. 4<sup>4</sup> Member States are in the preliminary stage (i.e. defining the legal and institutional framework and the scope of the strategy), 1<sup>5</sup> is in the preparatory phase (i.e. state of play and fraud risk assessment), 1<sup>6</sup> is in the elaboration phase (i.e. establishment of objectives, related performance indicators and action plan) and 1<sup>7</sup> is in the formal approval phase.

The remaining 10<sup>8</sup> declared neither having a national anti-fraud strategy for the protection of EU's financial interests nor an ongoing procedure to adopt one.

*Table 1 – Overview of the national anti-fraud strategies (NAFS) reported by Member States*

MS	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
NAFS																											
Date of adoption			2020		2008							2022		2022		2024			2024	2021			2023	2023			2015
Last update					2024									2024													2019
Period covered			2021-2027		2008-present							2022-2027		2022-2027		2024-2027			2024-2026	2021-2024			2023-2027	2023-2027			2014-2020
Planned adoption																											

	Yes
	No

23 out of 27 Member States indicated that they have other types of anti-fraud strategy for the protection of EU's financial interests in place: regional cross-cutting, sectoral national, sectoral regional, authority/programme level or anti-corruption. Many of these 23 Member States have more than one anti-fraud strategy for the protection of EU's financial interests in place. The remaining 4<sup>9</sup> have a NAFS in place.

<sup>1</sup> The information was gathered via a dedicated questionnaire. See the document 'Measures adopted by the Member States to implement Article 325 TFEU' accompanying the report.

<sup>2</sup> Hungary and Portugal

<sup>3</sup> Malta

<sup>4</sup> Belgium, Cyprus, Denmark, Lithuania

<sup>5</sup> Luxembourg

<sup>6</sup> Netherlands

<sup>7</sup> Spain

<sup>8</sup> Austria, Croatia, Estonia, Finland, Germany, Greece, Ireland, Poland, Slovenia, Sweden

<sup>9</sup> Bulgaria, Czechia, France, Slovakia

Table 2 – Overview of other types of anti-fraud strategies reported by Member States

MS	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
Other AFS																											
Regional AFS (cross-cutting covering the EU's financial interests)																											
Sectoral national strategy (covering the whole national territory)																											
Sectoral regional AFS																											
Anti-corruption strategy (covering also the EU's financial interests)																											
Authority level AFS																											
Programme level AFS																											
Other																											

	Yes
	No

10<sup>10</sup> Member States indicated they have in place a *strategy for the protection of the national budget*, 15<sup>11</sup> indicated they did not, while the remaining 2<sup>12</sup> did not provide any answer. Out of the 15 Member States not having a strategy for the protection of the national budget in place, 3<sup>13</sup> declared they are planning to adopt one and 12 that they do not have such plans.

## II. ASSESSMENT OF NATIONAL ANTI-FRAUD STRATEGIES

The Commission<sup>14</sup>, European Parliament<sup>15</sup> and European Court of Auditors<sup>16</sup> have actively encouraged Member States to adopt national anti-fraud strategies. Moreover, the European Parliament has called for the Commission to ‘assess the NAFS that have been adopted, to examine why Member States are lagging behind in adopting them, and to push the remaining Member States to progress with the adoption’<sup>17</sup>.

The state of play on the NAFS presented in the Annual Report on the Protection of the European Union’s financial interests and the Fight against fraud (‘PIF Report’) is based on the Member States’ replies to the dedicated PIF questionnaire. To allow for a more accurate and detailed overview of the state of play of anti-fraud strategies in place at national level, the Commission increased the level of detail of information requested in the PIF questionnaire. This is reflected in the overview in Section 2.2.2 of the Report.

Furthermore, to address the request for analysis of the adopted NAFS, the Commission performed, for the first time in the 2023 PIF Report, an assessment that goes beyond the self-assessment in the replies to the PIF questionnaire.

In 2024, two<sup>18</sup> Member States adopted new NAFS. Therefore, the NAFS assessment has been updated to include these new NAFS.

The assessment followed a two-step approach: the fulfilment of basic criteria and a qualitative assessment.

First, the 10 NAFS indicated by the Member States in the PIF questionnaire have been assessed against three basic criteria:

- is it national?
- is it anti-fraud, addressing (at least) fraud against EU funds?
- is it primarily forward-looking and multiannual?

<sup>10</sup> Austria, France, Germany, Ireland, Italy, Latvia, Malta, Poland, Portugal, Spain

<sup>11</sup> Belgium, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, Greece, Hungary, Lithuania, Netherlands, Romania, Slovakia, Slovenia, Sweden

<sup>12</sup> Bulgaria, Luxembourg

<sup>13</sup> Lithuania, Netherlands, Romania

<sup>14</sup> Annual Report on the Protection of the European Union’s financial interests and the Fight against fraud (‘PIF Report’) - 2017, 2018, 2020, 2022, 2023.

<sup>15</sup> European Parliament resolutions on the protection of the European Union’s financial interests – combating fraud – annual reports 2016-2023.

<sup>16</sup> Special Report No 6/2019 Tackling fraud in EU cohesion spending: managing authorities need to strengthen detection, response and coordination.

<sup>17</sup> European Parliament Resolution of 7 July 2022 on the protection of the European Union’s financial interests – combating fraud – annual report 2020 (2021/2234(INI)).

<sup>18</sup> Italy and Latvia

Furthermore, the strategies have been assessed against seven qualitative criteria derived from the guidelines on national anti-fraud strategies<sup>19</sup>:

- i. overall aspects (scope, update, full anti-fraud cycle addressed)
- ii. means and resources (consultation and involvement of authorities in preparing the NAFS; description of available anti-fraud tools and procedures; reporting system for irregularities and fraud)
- iii. evaluation of the previous NAFS
- iv. specific fraud risk assessment
- v. objectives linked to the risks identified
- vi. action plan (including measures and actions linked to the objectives, responsible services, target dates and indicators)
- vii. monitoring of the implementation of NAFS.

*Table 3 – Assessment of the national anti-fraud strategies (NAFS)*

Category of criteria	No	Criteria	BG	CZ	FR	IT	LV	HU	MT	PT	RO	SK
Basic criteria	1	Is it a national?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	2	Is it anti-fraud?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	3	Is it primarily forward-looking and multiannual?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
Overall questions	4	Is the NAFS up-to-date?	yes	yes	yes	yes	yes	yes	yes	yes	yes	no <sup>20</sup>
	5	Does the NAFS cover each stage of the anti-fraud cycle?	yes	yes	yes	yes	yes	yes	yes	no	yes	yes
Means and resources	6	Has there been a wide consultation and involvement of authorities in preparing the NAFS?	yes	yes	yes	yes	yes	yes	yes	yes	yes	no
	7	Does the NAFS include a description of available anti-fraud tools and procedures?	yes	yes	yes	yes	yes	yes	yes	no	no	no
	8	Is there a reporting system for irregularities and fraud?	yes	yes	no	yes	yes	yes	yes	yes	yes	yes
Evaluation	9	Is an evaluation of the previous NAFS reflected in the current NAFS?	yes	yes	no	no <sup>21</sup>	yes	yes	yes	yes	no <sup>22</sup>	no
Fraud risk assessment	10	Has a specific fraud risk assessment for the NAFS been carried out	yes	no	no	yes	yes	no	yes	yes	no <sup>23</sup>	no

<sup>19</sup> The guidelines on national anti-fraud strategies were developed in 2016 by a working group of Member States' experts, directed and coordinated by the European Anti-Fraud Office (OLAF). The guidelines were shared with all Member States and are not legally binding.

<sup>20</sup> Slovakia considers its NAFS as applicable even though it was prepared for the 2014-2020 period.

<sup>21</sup> The NAFS reported by Italy in previous years was the annual report to the national Parliament on the protection of the EU's financial interests, which did not include an action plan.

<sup>22</sup> Romania considered the 2007 evaluation of the previous NAFS as outdated. Therefore, it was not reflected in the current NAFS.

<sup>23</sup> The Romanian authorities carried out a specific fraud risk assessment; however, it is not detailed in the current NAFS.

		and is reflected in the NAFS?										
	11	Are the fraud risks identified and formulated/described?	yes	no	no	yes	no	no	yes	yes	no	no
	12	Have mitigating measures been identified where necessary?	yes	no	no	yes	no	no	yes	no	no	no
Objectives	13	Does the NAFS include objectives?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	14	Are the objectives linked to the risks identified?	yes	no	no	yes	no	no	no	yes	no	no
	15	Are key performance indicators (KPIs) determined?	yes	no	yes	no	no	no	yes	yes	yes	no
Action plan	16	Does the NAFS include an action plan?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	17	Are the measures/actions linked to the objectives?	yes	no	yes	yes	yes	yes	yes	yes	yes	yes
	18	Are the actors (responsible services) mentioned?	yes	yes	yes	yes	yes	yes	no	no	yes	yes
	19	Are the target dates (deadlines) mentioned?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	20	Are there specific, measurable and time-bound indicators?	yes	no	yes	no	yes	no	no	yes	yes	no
Monitoring of implementation	21	Does the NAFS provide for regular monitoring of the implementation?	yes	yes	yes	yes	yes	yes	no	yes	yes	yes

All stages of the anti-fraud cycle (i.e. prevention, detection, investigation and prosecution, and recovery and sanctions) are covered in 9 out of 10 NAFS.

Broad consultation and involvement of authorities in preparing the NAFS took place for 9 out of the 10 NAFS, while 7 out of 10 NAFS include a description of the available anti-fraud tools and procedures.

Only 5 Member States carried out a specific fraud risk assessment and reflected it in the NAFS. Therefore, even if all NAFS include objectives, in only 3 cases are the objectives linked to the risks identified.

All 10 NAFS include an action plan. Specific arrangements for monitoring the implementation of the NAFS are included in 9 out of 10 NAFS.