085865/EU XXVIII. GP
Eingelangt am 28/07/26

Council of the
European Union

Brussels, 28 July 2026
(OR. en)

12260/26
ADD 6

GAF 36
FIN 1126

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	28 July 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	SWD(2026) 250 final
Subject:	Commission staff working document: National Anti-Fraud Strategies (NAFS): state of play accompanying the document "Report from the Commission to the Council and the European Parliament: 37th Annual Report on the protection of the European Union's financial interests and the fight against fraud - 2025"

Delegations will find attached document SWD(2026) 250 final.

Encl.: SWD(2026) 250 final

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EUROPEAN
COMMISSION

Brussels, 28.7.2026
SWD(2026) 250 final

COMMISSION STAFF WORKING DOCUMENT

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

Accompanying the document

REPORT FROM THE COMMISSION TO THE COUNCIL AND THE EUROPEAN PARLIAMENT

37th Annual Report on the protection of the European Union's financial interests and the fight against fraud - 2025

{COM(2026) 411 final} - {SWD(2026) 245 final} - {SWD(2026) 246 final} - {SWD(2026) 247 final} - {SWD(2026) 248 final} - {SWD(2026) 249 final} - {SWD(2026) 251 final}

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INTRODUCTION

While having a national anti-fraud strategy (NAFS) in place is not a legal obligation for the Member States, the Commission ([1]), European Parliament ([2]) and European Court of Auditors ([3]) 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' ([4]).

The state of play on the NAFS has been presented in the Annual Report on the Protection of the European Union's financial interests and the Fight against fraud ('PIF Report'). This overview is based on the Member States' replies to the dedicated questionnaire.

To address the request for analysis of the adopted NAFS, in the 2023 and 2024 PIF Reports, the Commission conducted a qualitative assessment that extends beyond the self-assessment provided in the responses to the PIF questionnaire. This assessment is based on criteria derived from the guidelines on national anti-fraud strategies ([5]).

Since no new NAFS was adopted in 2025, the qualitative assessment accompanying the 2024 PIF Report ([6]) remains valid. Consequently, it has not been reproduced in this document.

The 2024 PIF Report included a recommendation on NAFS.

Recommendation 3 – Adoption of a National Anti-Fraud Strategy
The Commission reiterates its recommendation that the Member States which have not yet adopted a NAFS should do so.
National anti-fraud networks have been developing in several Member States, often with the national Anti-Fraud Coordination Service (AFCOS) playing a key role. These networks provide the ideal structure for conducting nation-wide fraud risk assessment and consequently developing national strategies.
The Commission supports and encourages this process.

This SWD contains an overview of the national and other anti-fraud strategies in place in the Member States and the follow-up given by the Member States to Recommendation 3 of the 2024 PIF Report.

1. OVERVIEW OF NATIONAL ANTI-FRAUD STRATEGIES

In 2025, 25 Member States indicated that they have anti-fraud strategies in place for the protection of the EU's financial interests ([7]). The approach taken by the Member States varied widely.

([1])Annual Report on the Protection of the European Union's financial interests and the Fight against fraud ('PIF Report') - 2017, 2018, 2020, 2022, 2023, 2024.
([2])European Parliament resolutions on the protection of the European Union's financial interests – combating fraud – annual reports 2016-2024.
([3])Special Report No 6/2019 Tackling fraud in EU cohesion spending: managing authorities need to strengthen detection, response and coordination.
([4])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)).
([5])Guidelines for the elaboration of a national anti-fraud strategy (NAFS)
([6])SWD(2025) 229 final.
([7])The information was gathered via a dedicated questionnaire.

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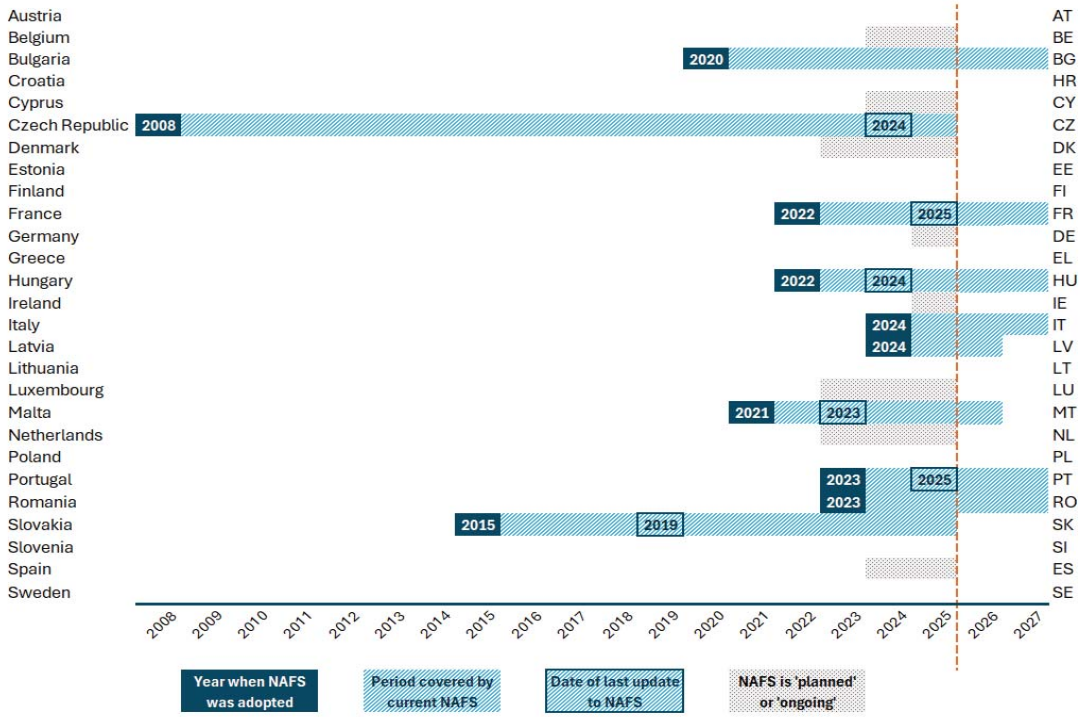
A total of 10 Member States indicated they have a national anti-fraud strategy (NAFS) in place addressing at least fraud against EU funds. These are the same NAFS reported in 2024, therefore the qualitative assessment in the 2024 PIF Report ([8]) remains valid.

7 out of the 10 NAFS cover both EU expenditure and revenue, the remaining 3 ([9]) NAFS cover only EU expenditure.

8 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. 3 ([10]) Member States are in the preliminary stage (i.e. defining the legal and institutional framework and the scope of the strategy), 1 ([11]) is in the preparatory phase (i.e. state of play and fraud risk assessment) and 4 ([12]) are in the formal approval phase.

9 ([13]) Member States declared neither having a national anti-fraud strategy for the protection of EU's financial interests nor an ongoing procedure to adopt one.

Figure 1 – Overview of the NAFS reported by Member States ([14])



22 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, anti-corruption (covering also the EU's financial interests), authority/programme level. Most of these 22 Member States have more than one anti-fraud strategy for the protection of EU's financial interests in place. Of the remaining 5, 3 ([15]) have a NAFS in place, while the remaining 2 ([16]) did not declare having any anti-fraud strategy.

([8]) SWD(2025) 229 final.
([9]) Hungary, Malta, Portugal
([10]) Belgium, Denmark, Germany
([11]) Luxembourg
([12]) Cyprus, Ireland, Netherlands, Spain
([13]) Austria, Croatia, Estonia, Finland, Greece, Lithuania, Poland, Slovenia, Sweden
([14]) The figure is based on the Member States' replies to the 2023, 2024 and 2025 dedicated questionnaires.
([15]) Bulgaria, France, Hungary
([16]) Lithuania, Sweden

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Table 1 – Overview of other types of anti-fraud strategies reported by Member States

A specific questionnaire was sent to the Member States to gather information on how they have implemented the recommendations in the 2024 PIF Report. Their responses to Recommendation 3 are analysed below. In Section 2, the Commission provides an overview and analysis of these responses, while Section 3 sets out the detailed replies to each question in the survey.

(1) FOLLOW-UP TO RECOMMENDATION 3 OF THE 2024 PIF REPORT - OVERVIEW OF MEMBER STATES' REPLIES

1.1. Main reason for establishing a NAFS and resulting benefits

For the Member States with a NAFS in place, the main **reason** for its adoption is the obligation to protect the EU's financial interests, as stipulated under Article 325 of the Treaty on the Functioning of the European Union. One Member State ([17]) developed its NAFS specifically as part of commitments under the EU's conditionality procedure.

In addition to legal obligations, the following reasons were cited:

- the need for a coherent, coordinated policy framework to combat fraud affecting the EU budget;
- strengthening cooperation among national authorities responsible for managing EU funds;
- establishing a structured mechanism to address systemic risks;
- securing budgetary resources for the AFCOS.

Member States have identified several key **benefits** resulting from the implementation of a NAFS, which can be grouped into the following categories:

- strengthened cooperation, communication and coordination among national anti-fraud actors;
- consolidation of the anti-fraud architecture, particularly within the AFCOS network;
- better governance by clearly defining responsibilities and procedures;
- improved clarity of legal and regulatory framework;
- a more structured and systematic approach to fraud prevention and detection;
- effective and coordinated implementation of anti-fraud actions;
- greater transparency regarding anti-fraud efforts and accountability in fund management processes;
- strengthened institutional capacities through targeted capacity-building measures included in the NAFS.

([17]) Hungary

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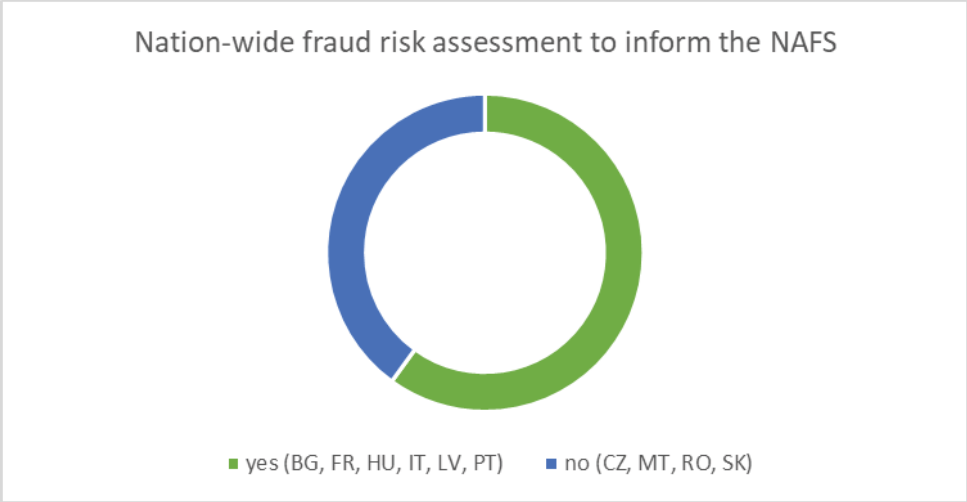
1.2. Fraud risk assessment informing the NAFS

6 out of 10 Member States that have a NAFS in place have performed a nation-wide risk assessment to inform the strategy.

Figure 2 - Nation-wide fraud risk assessment



A wide range of **stakeholders** was involved in the nation-wide fraud risk assessment: all national authorities involved in the AFCOS network (2 ([18])), all national authorities with competencies in the protection of EU's financial interests (3 ([19])), managing authorities (1 ([20])).

1.3. Challenges and lessons learned

Member States reported several **challenges** encountered during the developments and adoption of their NAFS, including:

- Institutional/governance challenges such as political instability; insufficient political support; absence of a designated authority with clear responsibility for elaborating the strategy; differences in understanding the roles of various anti-fraud actors; and inter-institutional coordination of anti-fraud actors.

- Operational challenges such as lack of a standardised methodology for assessing fraud risks; defining effective anti-fraud actions and measurable, realistic indicators; integrating evolving commitments (e.g., under EU conditionality and the Recovery and Resilience Facility); balancing fraud prevention needs with the administrative burden; resource and capacity constraints (financial, human, technical); and lengthy elaboration and approval processes.

([18]) Bulgaria, Latvia
([19]) France, Italy, Portugal
([20]) Hungary

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Among the **lessons learned** in the process of elaborating and adopting a NAFS, Member States highlighted the need to:

- ensure flexibility, to allow adapting the strategy to evolving risks and changes in the regulatory framework;
- integrate preventive, detection and corrective measures in a consistent manner;
- systematise fraud risk assessment at national level;
- update the strategy / action plan based on the evaluation of previous one to reflect progress and emerging needs;
- continuously strengthen inter-institutional coordination;
- ensure structured information sharing between the different administrative levels and maintain clear communication with all stakeholders;

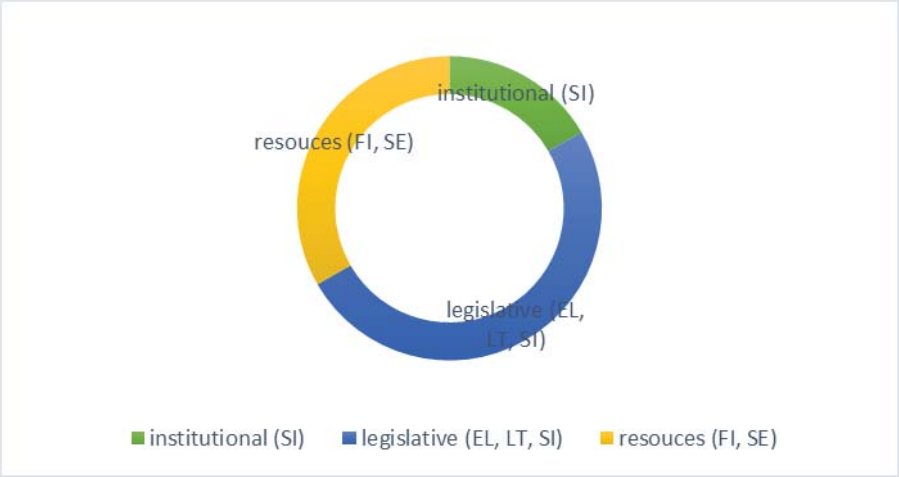
continuous staff training and digitalisation of the anti-fraud processes.

1.4. Reasons for not adopting a NAFS

For some ([21]) of the 9 Member States that declared neither having a NAFS nor an ongoing procedure to adopt one, the reason is that key anti-fraud elements are already embedded in existing national systems, procedures and other anti-fraud strategies in place at national level. Setting up a NAFS has been however considered by Finland and Greece. Slovenia mentioned the lack of political decision for adopting a NAFS. Sweden indicated that having a NAFS would not bring added value.

Most Member States reported legislative barriers as the main **obstacle** to adopting a NAFS, while two of them cited resource-related issues and one mentioned institutional factors.

Figure 3 – Obstacles preventing the adoption of NAFS



Regarding the type of **support** needed from the European Commission to help Member States progress towards adopting a NAFS, most Member States emphasised the need for updated guidelines, while technical assistance, mandatory NAFS, financial support, and tailored advice were each equally mentioned but less frequently.

([21]) Croatia, Estonia, Finland, Poland

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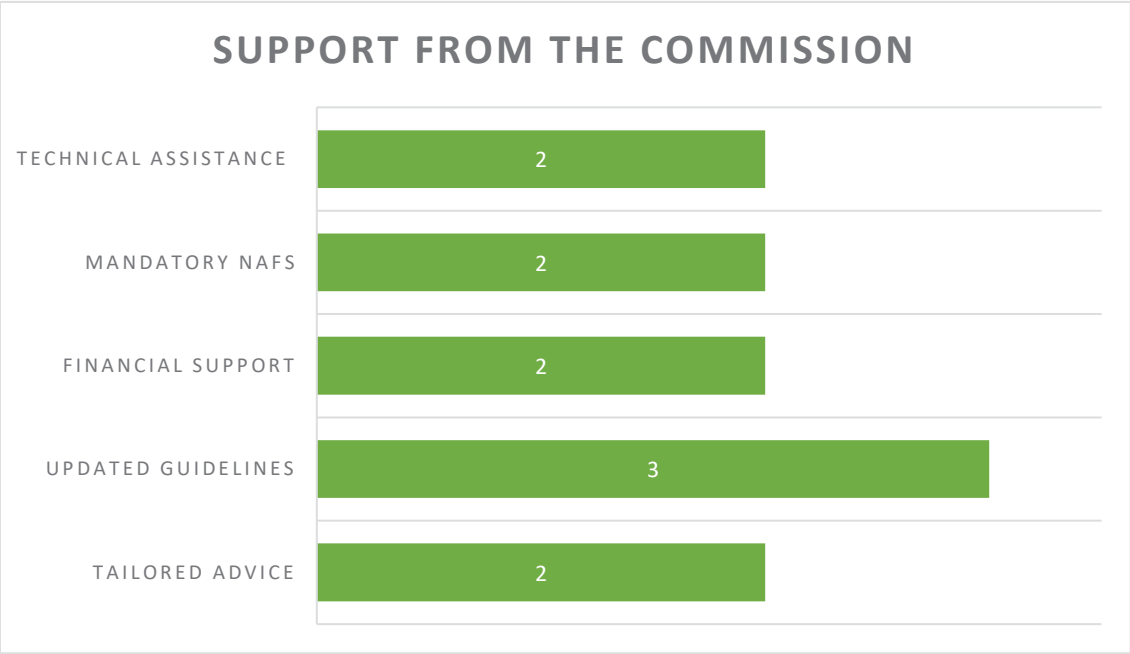
Figure 4 - Type of support needed from the European Commission



1.5. AFCOS Network

23 Member States have an AFCOS network in place. In 19 of them AFCOS plays a key role.

The role of AFCOS in AFCOS network varies across Member States, ranging from only being a member to presiding over the network. In many cases AFCOS serves as a coordinating body for the AFCOS network, and in some Member States ([22]) it acts as the central coordination service for all matters related to the protection of EU's financial interests at national level. Other key functions of AFCOS include:

- coordinating the elaboration, adoption, implementation of NAFS;
- information and knowledge sharing;
- elaborating methodologies, guidelines, trainings, awareness campaigns on anti-fraud issues;
- assisting OLAF during on-the-spot checks and inspections;
- reporting irregularities to the Commission.

([22]) Bulgaria, Finland, Latvia, Romania, Slovakia

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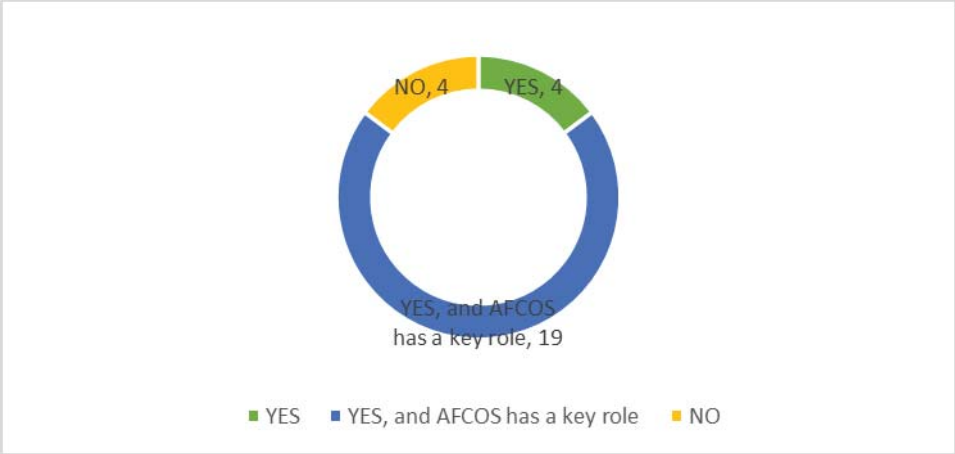
Figure 5 - AFCOS Network



Out of the 10 Member States that have a NAFS in place, AFCOS networks was involved in the elaboration/update in 9 of them. The remaining one ([23]) does not have an AFCOS network in place. In addition, in all 4 Member Stated that are currently in the formal procedure for adopting the NAFS the AFCOS networks was involved in the elaboration.

Regarding the **evolution** of the AFCOS network since its establishment, two trends can be noticed: expansion in membership, with an increasing number of authorities joining the AFCOS network, and enhanced cooperation. Higher frequency and deeper engagement were also reported.

([23]) Portugal

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2. FOLLOW-UP TO RECOMMENDATION 3 OF THE 2024 PIF REPORT - RESPONSES FROM THE MEMBER STATES

Q.3.1 Do you have in place a National Anti-Fraud Strategy (NAFS) for the protection of the EU's financial interests?

Response	Frequency	Member States
Yes	10	BG, CZ, FR, HU, IT, LV, MT, PT, RO, SK
No	17	AT, BE, CY, DE, DK, EE, EL, ES, FI, HR, IE, LT, LU, NL, PL, SE, SI

Q.3.2 Date of adoption (year).

Member State	Response
BG	2020
CZ	2008
FR	2022
HU	2022
IT	2024
LV	2024
MT	2021
PT	2023
RO	2023
SK	2015

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Q.3.3 Date of the latest update (year), if applicable.

Member State	Response
CZ	2024
FR	2025
HU	2024
PT	2025
SK	2019

Q.3.4 Period covered.

Member State	Response
BG	2021 - 2027
CZ	2008 - present
FR	2022 - 2027. A first roadmap for 2022 to 2025 was subject to an interim report. Following this report, a second roadmap was drawn up for 2025 to 2027.
HU	2022 - 2027
IT	2024 - 2027
LV	2024 - 2026
MT	2021 - 2026
PT	2023 - 2027
RO	2023 - 2027
SK	2014 – 2020. The current version was prepared to reflect the framework of the programming period 2014-2020, but its main elements are still applicable to the present landscape. The preparation of the update of the NAFS in the Slovak Republic is currently taking place at the level of the Working Group under Article 325 TFEU, which has been established under the Steering Committee for the Protection of the Financial Interests of the EU in the Slovak Republic.

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Q.3.5 Fields/Areas covered by NAFS.

Response	Frequency	Member States
EU expenditure (EU funds)	9	BG, CZ, FR, HU, IT, LV, PT, RO, SK
EU revenue (TOR)	7	BG, CZ, FR, IT, LV, RO, SK
Other (please specify)	1	MT

Q.3.6 Please specify "Other" field(s)/area(s) concerned by the NAFS.

Member State	Response
MT	Public funds, including funds that Malta is required to manage under its international obligations.

Q.3.7 What were the main reasons for establishing a NAFS?

Member State	Response
BG	During the programming period 2014-2020 Bulgarian citizens and institutions demonstrated an increasingly strong commitment to countering fraud, corruption and any other illegal activity affecting Bulgaria's national budget and the budget of the European Union. The national strategy sets out the goals of the Bulgarian competent authorities in the field of preventing and combating irregularities and fraud affecting the EU's financial interests over the period 2021-2027.
CZ	The main reason for developing the NAFS was to ensure the requirement for consistent protection of the EU's financial interests in all EU Member States, based in particular on Articles 310 and 325 of the Treaty on the Functioning of the European Union, and to ensure the most effective protection of funds provided to the Czech Republic from the EU budget in individual programming periods.
FR	The Member States are expected to help protect the EU's financial interests and to coordinate their actions internally in order to better combat fraud affecting the EU budget. Given the increasingly sophisticated fraud techniques, the EU and the Member States must constantly adapt and strengthen their methods of combating fraud.
HU	The government adopted the NAFS in 2022, in line with the commitment made under the conditionality procedure. Prior to that, the NAFS was an institutional strategy issued by the coordinating body.

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Member State	Response
IT	The Italian NAFS, originally included in the Annual Report to Parliament (provided for in Article 54 of Law No 234/2012), has been updated, revised and extended into a new standalone, comprehensive document. The NAFS is structured in full compliance with the guidelines of the European Commission (set out in document ARES(2016)6943965 of 13 December 2016, entitled 'Guidelines on national anti-fraud strategies') and the other EU institutions. It has been adapted to meet Italy's specific regulatory and organisational conditions and aims to ensure the highest level of protection for the EU's financial interests, in full compliance with the general principles contained in the Treaty on the Functioning of the EU and the Financial Regulation, as well as to implement fully and effectively the Commission's recommendations. The Italian Anti-Fraud Strategy – accompanied by a specific 'Action Plan (AP)', with strategic objectives, indicators and timetables for implementation – aims to cover in full the four phases of the anti-fraud cycle set out in the aforementioned Commission document: prevention, detection, investigation and prosecution, and recovery and sanctions.
LV	NAFS was adopted: • To ensure a coherent, coordinated policy for preventing, detecting, and combating fraud affecting the EU budget. • To improve cooperation among national authorities involved in EU funds management, law enforcement, audit, and prosecution. • To provide a structured mechanism to address systemic risks identified during risk assessment. • To reserve funds for the AFCOS activities in the state budget.
MT	The Maltese National Anti-Fraud and Corruption Strategy (NAFCS) has four main objectives: (1) Capacity building; (2) Communication strategy; (3) Maximization of national co-operation; and (4) Maximization of EU and international co-operation.
PT	In terms of defining, developing and implementing the various frameworks and financial instruments of the EU budget, it was vital – not least because of the large amounts of funding allocated to Portugal – to implement a robust policy on the prevention, detection, correction and investigation of irregularities and on combating fraud. The NAFS establishes a framework and guidelines for drawing up individual action plans containing effective and proportionate anti-fraud measures to protect the EU's financial interests, making it a powerful tool for combating fraud, since it is designed to enable the bodies involved in managing and auditing EU funds to join forces and take concerted action in this area.
RO	The need to develop a national anti-fraud strategy derives from Romania's fundamental obligation to protect the financial interests of the European Union, as required by Article 325 of the Treaty on the Functioning of the European Union. The importance of a national anti-fraud public policy has also been consistently underlined by the EU institutions at working meetings and through public documents. Under Article 10(d) of Government Decision No 738/2011 approving the Regulation on the organisation and functioning of the Romanian Anti-Fraud Department (DLAF), the Department is responsible for developing the national anti-fraud strategy and coordinating its implementation.
SK	NAFS is a comprehensive strategy for coordinating the protection of the EU's financial interests in the Slovak Republic, developed with the aim of improving the protection of the EU's financial interests in the Slovak Republic, pursuant to Article 325 TFEU. It applies to

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Member State	Response
	both the revenue and expenditure side of the budget and covers all phases of the anti-fraud cycle. It also defines the roles of the bodies involved in the AFCOS network in relation to the protection of the EU's financial interests. The main reason is to improve the protection of financial interests of EU in cooperation with all partners - members of the AFCOS network.

Q.3.8 If you adopted a new NAFS or updated your existing one in 2025: What are the lessons learned?

Member State	Response
BG	Bulgaria faces challenges in implementing and monitoring strategic and operational objectives. These challenges are largely due to the lack of assessment of whether specific activities or measures have contributed to the achievement of the operational and strategic objectives set out in the NAFS. While specific activities include performance indicators, there are no predefined result indicators and target values at the operational objective level, which means that the current monitoring of strategy implementation does not take into account progress towards achieving strategic priorities. Furthermore, regarding the current Rules for the preparation, monitoring, and reporting of the NAFS, the annual implementation plan does not require annual assessments of the achievement of operational objectives and actions, which means that there are no specific rules established, including indicators by which objectives are defined as “completed”.
FR	The new 2025-2027 three-year roadmap, which builds on previous measures, is intended to be both ambitious and pragmatic. It comes at a time of growing challenges. On the one hand, the financial amounts at stake have never been so large, and on the other hand, fraud techniques are evolving rapidly, with the methods used by often transnational criminal networks becoming increasingly sophisticated. To address these challenges, the new 2025-2027 roadmap incorporates the lessons learned from previous years and the recommendations made in the PIF reports for 2022 and 2023.
IT	Given that the Italian NAFS was only formally adopted recently, there has not yet been a need to update it. However, the importance of further strengthening inter-institutional coordination and structured information sharing between the different administrative levels has been noted. We have also identified the need to invest continuously in staff training, risk analysis and the digitisation of anti-fraud processes. Another lesson learnt was the need to make the strategy flexible so that it could be adapted to the evolving risks and regulatory framework.
PT	Pursuant to point 5 of National Order No 7833/2023, the original indicators, targets and deadlines of the NAFS were updated in 2025. The main lessons learned include the need to: strengthen coordination between national authorities and AFCOS; systematise fraud risk assessment at national level; integrate prevention, detection and correction

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Member State	Response
	measures consistently; and maintain constant, clear communication with all stakeholders to ensure that the NAFS is effective.

Q.3.9 What benefits have you noticed since establishing a NAFS?

Member State	Response
BG	As a result of implementing the measures set out in the NAFS, there has been a strengthening of institutional cooperation, transparency for the public regarding anti-fraud efforts, as well as inter-institutional cooperation and coordination to jointly solve common problems.
CZ	Improved communication among the anti-fraud actors leading to more efficient cooperation.
FR	The NAFS ensures the effective and coordinated implementation of actions in order to better protect the EU's financial interests. Indeed, the establishment of such a strategy has created greater clarity around the actions carried out in the framework of the dedicated roadmaps covering the period of specific actions. The consolidation of an interim report on the first roadmap (2022-2025) provided the opportunity to check that the planned actions had been properly implemented. It also made it possible to identify new actions which needed to be taken.
HU	The adoption of the NAFS by the government has increased its visibility, which aids monitoring activities.
IT	The recent adoption of the NAFS has reinforced our advanced model for protecting the EU's financial interests, which places national governance frameworks at the core of a system for preventing and combating irregularities and fraud affecting the EU budget. In this context, the implementation of Article 3 of Decree-Law No 19/2024 has brought about a significant change through the expanded membership of COLAF (Committee for Combatting Fraud against the European Union), thus strengthening operational synergy between central institutions, local administrations and control bodies.
LV	Benefits of NAFS include: • Stronger, more coordinated national anti-fraud system and better cooperation between authorities from the AFCOS network. • Improved legal and regulatory clarity - within NAFS a systematic assessment was carried out in order to improve Latvia's legal framework, including compliance with the PIF Directive and identification of gaps in criminal-law provisions. • Strengthened institutional capacities and expertise, as NAFS includes targeted capacity-building measures.
MT	More coordination and cooperation between national authorities combating fraud and corruption. In addition, the NAFCS provides for a normative, institutional and operational framework for the effective and efficient fight against fraud and corruption in Malta, reflecting local requirements, EU and other international obligations.

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Member State	Response
PT	Among the benefits we have obtained from setting up a NAFS, we would highlight: • improved coordination and cooperation between the national bodies that form part of the EU funds' ecosystem; • a more structured and systematic approach to fraud prevention and detection; • better risk assessment and risk mitigation; • greater transparency and accountability in the process of handing funds; • more robust financial protection: less misappropriation and less improper use of funds from the Union's budget; • greater integrity: more rigorous handling and implementation of funds, focusing on ethics and compliance; • improved governance, with the clear definition of responsibilities and procedures for dealing with fraud risks; and • greater trust through increased transparency and accountability, essential for the credibility and image of the institutions in the eyes of the public.
RO	Interinstitutional cooperation in fraud prevention and detection has been strengthened.
SK	In view of the obligations arising from the applicable NAFS, AFCOS partners fulfil ongoing tasks and take measures within each phase of the anti-fraud cycle. These are subsequently analysed and evaluated, which contributes to the adoption of further necessary measures.

Q.3.10 Has a nation-wide fraud risk assessment been conducted to inform the NAFS?

Response	Frequency	Member States
Yes	6	BG, FR, HU, IT, LV, PT
No	4	CZ, MT, RO, SK

Q.3.11 Who were the stakeholders involved?

Member State	Response
BG	All competent authorities in Bulgaria that are members of the AFCOS Council.
FR	The national administrations, in cooperation with the managing, audit and control authorities for European funds, and the administrative and judicial investigation services

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Member State	Response
	coordinated by the MICAF. The French delegation of the EPPO is also an important partner, alongside OLAF.
HU	Under the strategy, the managing authorities carried out a fraud risk assessment in accordance with Commission document EGESIF_14-0021-00.
IT	All national institutions and administrations concerned with the protection of the EU's financial interests that are part of COLAF were involved in the development of the National Anti-Fraud Strategy.
LV	All the authorities involved in the AFCOS network.
PT	The national bodies responsible for handling and monitoring the funds from the general budget of the Union are responsible for implementing the NAFS. The General Inspectorate of Finance's (Inspeção-Geral de Finanças - IGF) audit authority, in its role as AFCOS and in conjunction with the coordinating bodies, is responsible for monitoring, assessing and publishing the results of the strategy.

Q.3.12 What type of challenges have you encountered in the process of elaboration/adoption of the NAFS?

Member State	Response
BG	Lack of a responsible institution at the national level with competences for governing, elaborating and assessment of the NAFS.
CZ	In some cases, there were slight differences in the understanding of the role of diverse anti-fraud actors.
FR	No particular obstacles.
HU	Hungary made various commitments related to the conditionality procedure and the RRF that fall under the scope of the NAFS. The challenge was to ensure that these continuously advancing measures were reflected in the strategy in an accurate and timely manner.
IT	The drafting and adoption of the NAFS in Italy, coordinated by the Committee for Combating Fraud against the European Union (COLAF), has faced several challenges. One of the main challenges was harmonising the activities of a multitude of stakeholders, with the aim of making the NAFS an operational and cross-cutting document within a complex administrative system. An additional challenge was that of defining a shared methodology for fraud risk assessment and identifying implementation indicators capable of measuring actual effectiveness.
LV	• Ensuring effective inter-institutional coordination - challenge to coordinate efforts of more than 20 authorities during preparations of the NAFS. • Balancing prevention and administrative burden - challenge to design fraud-prevention measures that are effective but do not overburden beneficiaries or create unnecessary complexity in EU funds management.

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Member State	Response
	• Achieving political consensus and ensuring prioritization - high-level political support is needed to adopt a NAFS. • Resource and capacity constraints - developing, implementing, and monitoring a NAFS requires financial, human, and technical resources. • Establishing measurable and realistic indicators - challenge to balance ambition with feasibility and ensure data availability for monitoring.
MT	Information gathering.
PT	Assessing the risk and effectiveness of the anti-fraud measures put in place.
RO	Developments in the political situation at national level have slowed down the adoption of the strategy. During the approval period, changes occurred both in the management of the co-initiating institution and in the Cabinet of Ministers.
SK	This is a lengthy process of preparing a strategic document, in the preparation of which a large number of entities are involved, it goes through a commenting procedure at the levels of the working group, members of the Steering Committee and the government of the Slovak Republic. At the same time, a major challenge is the allocation of sufficient financial resources for the implementation of the measures.

Q.3.13 Are you planning to adopt a NAFS?

Response	Frequency	Member States
No, there is currently no procedure for adopting a NAFS	9	AT, EE, EL, FI, HR, LT, PL, SE, SI
Yes, the procedure for adopting a NAFS is ongoing	8	BE, CY, DE, DK, ES, IE, LU, NL

Q.3.14 Which is the stage of the ongoing procedure for adopting a NAFS?

Response	Frequency	Member States
Formal approval of the strategy	4	CY, ES, IE, NL
Preliminary stage - defining the legal and institutional framework and the scope of the strategy	3	BE, DE, DK
Preparatory phase - state of play and fraud risk assessment	1	LU

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Q.3.15 What are the reasons for not having/planning to adopt a NAFS?

Member State	Response
EE	Estonia has not adopted a standalone NAFS because the key elements normally covered by a NAFS are already embedded in existing national systems, procedures, and sector-specific regulations. Anti-fraud responsibilities are clearly allocated between authorities, and prevention, detection, investigation, and reporting processes are governed by established legal acts and internal control frameworks. As a result, the functions of a NAFS are fulfilled through these existing structures, and a separate overarching strategy has not been deemed necessary. All authorities involved in the protection of the EU's financial interests regularly assess and mitigate the risks within their respective areas. Where relevant, they share their findings with other bodies to ensure that risks are addressed quickly, effectively, and with minimal impact.
EL	Sectoral strategies exist for operations co-financed by the Structural Funds, for Recovery and Resilience Fund projects, and for revenue. In addition, sectoral strategies for the agricultural funds and the Asylum and Migration Fund are currently being drafted. Furthermore, the National Transparency Authority has prepared a national anti-corruption action plan for 2022-2025. We do, however, intend to discuss a national anti-fraud strategy.
FI	Anti-fraud strategies and plans are in place for EU-funded programmes and funds and for the Recovery and Resilience Facility (RRF). No immediate need for a national anti-fraud strategy has been identified. The drafting of the strategy has been the subject of preliminary discussions for the next financial framework period.
HR	The Republic of Croatia has adopted two NAFS related to the protection of the EU´s financial interests so far and they were both communicated to OLAF. One covered the period 2010-2012 (adopted 14/01/2010) while the other covered the period 2014-2016 (adopted 23/01/2014), and both strategies were fully implemented. Considering that the anti-fraud coordination system in the Republic of Croatia has been established, fully operational, and no major weaknesses were identified, no new anti-fraud strategies for the protection of EU's financial interests have been adopted, neither updates of the existing ones have been made. Yet, AFCOS system in the Republic of Croatia has been constantly fine-tuned through softer measures (e.g. Irregularity management guidelines, fraud risk assessments at the level of operational programmes, etc.).
PL	Poland has not adopted a NAFS. Current EU provisions do not impose a requirement to adopt a NAFS and this is still a non-binding Commission recommendation. The obligation to protect the financial interests of the EU (including the fight against fraud) stems directly from the Treaties, in particular Article 325 TFEU, and is properly complied with in Poland. This is demonstrated, for example, by the statistics presenting the number of irregularities, including fraud, detected and reported to the Commission; these confirm the effectiveness of the approaches that have been implemented and are in place. Even though these approaches do not constitute a single national strategy, they are effective and produce satisfactory results.
SE	We do not currently see any added value.
SI	No political and interinstitutional decision has been discussed yet.

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Member State	Response
	Due to the absence of a national strategy for ESI funds, the Ministry of Cohesion and Regional Development (as Managing Authority) has prepared a sectoral strategy for ESI funds in Slovenia, at the level of the programme for the implementation of European cohesion policy funds.

Q.3.16 Are there any obstacles preventing you from adopting a NAFS?

Response	Frequency	Member States
Legislative	3	EL, LT, SI
Resource-related	2	FI, SE
Institutional	1	SI
Other (please specify)	1	EE
No	2	HR, PL

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Please specify "Other" obstacles.

Member State	Response
EE	Estonia does not face specific obstacles to adopting a NAFS. As a small country, we rely on close inter-institutional cooperation, which functions efficiently and allows issues to be addressed flexibly based on current needs and available resources. The roles and responsibilities related to fraud prevention, detection, and reporting are already clearly established in existing national systems, so a separate overarching strategy has not been considered necessary.

Q.3.17 What type of support from the European Commission would help you progress towards adopting a NAFS?

Member State	Response
BE	Belgian AFCOS: A dedicated experienced staff member which helps us in the realisation of such a strategy. Also, clear input on areas of improvement to ensure a smooth progress of the installation of such strategies.
CY	The next MFF should mandate the adoption of a NAFS.
DE	At this stage, we do not need the support of the European Commission, but we will come back to you in due course with a request for support.
DK	General guidance and feedback during the process of preparing and elaborating the strategy.
EE	Estonia does not currently plan to adopt a NAFS, as the functions of such a strategy are already covered by existing national systems, procedures, and inter-institutional cooperation mechanisms. Given the size of the country and the efficiency of existing structures, a separate strategy has not been considered necessary. If the adoption of a NAFS becomes mandatory at EU level, Estonia would require financial support to develop and implement it, as this would entail additional administrative and analytical work beyond current capacities. Any future strategies would also need to be designed in an innovative, IT-driven manner and reflect the actual operational environment, ensuring that systems remain modern, data-based, and responsive to emerging risks.
EL	Updated guidelines from the European Commission.
ES	Making it a legal requirement to have a NAFS would be extremely useful.
HR	Technical (financial) support from different EU sources would be beneficial (e.g. Technical Support Instrument, TAIEX).
IE	AFCOS has appreciated the support from OLAF in progressing its AFCOS network Handbook in 2025. Guidance on NAFS from 2016 being updated would be a support, which we note is on the agenda for the next COCOLAF expert group.

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Member State	Response
NL	None at present.
PL	As there is no work on a NAFS, there is no expectation of support from the Commission. There are already Commission/OLAF guidelines on how to draw up such a strategy and on the themes and the areas to be regulated. If work does begin on a NAFS, the guidelines should suffice to create a strategy that meets the Commission's requirements.

Q.3.18 Do you have in place any other anti-fraud strategy/ies (AFS) for the protection of the EU's financial interests?

Response	Frequency	Member States
Yes	22	AT, BE, CY, CZ, DE, DK, EE, EL, ES, FI, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SI, SK
No	5	BG, FR, HU, LT, SE

Q.3.19 What other anti-fraud strategy(ies) have you adopted?

Response	Frequency	Member States
Authority level AFS	14	BE, CZ, DE, DK, EE, ES, HR, IE, IT, LU, LV, PL, RO, SI
Programme level AFS	14	AT, BE, DE, DK, EE, ES, FI, IE, IT, LU, LV, PL, RO, SI
Sectoral national strategy (covering the whole national territory)	14	AT, CY, DK, EE, EL, ES, FI, IT, LV, MT, NL, PT, SI, SK
Regional AFS (cross-cutting covering the EU's financial interests)	4	BE, DE, ES, IT

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Response	Frequency	Member States
Sectoral regional AFS Anti-corruption strategy (covering also the EU's financial interests)	3	DE, EE, HR
Other (please specify)	7	BE, CZ, DE, ES, FI, IE, IT

Q.3.20 Please specify the period and areas covered by the regional cross-cutting AFS (i.e., cohesion funds, agricultural funds, RRF, customs, VAT, other).

Member State	Response
BE	• Public service of Wallonia (PSW) ERDF Wallonia: All issues managed by the PSW as regional administration are covered by the regional strategy adopted in December 2023 and updated in 2025 by the new COSTRA (Strategic Committee). It covers all periods since that date. • ESF Agency: On 9 September 2024, the Managing Committee of the MFWB (Ministry of the Wallonia-Brussels Federation) adopted an anti-fraud policy for the entire Ministry (not just European funds). A working group was set up to draft an action plan to put this policy into practice, coordinate it and monitor it. The cohesion policy and RRF funds managed by the MFWB are also covered. • ESF Agency Wallonia: The Fédération Wallonie-Bruxelles (FWB) anti-fraud strategy which covers all the responsibilities of the French Community, including the cohesion funds.
DE	• The Lower Saxony ERDF managing authority: The 2021–2027 programming period – cohesion fund. • The Bremen ERDF managing authority: An anti-fraud and anti-corruption strategy (risk management) was drawn up in the context of establishing the management and control systems for the 2021–2027 Bremen ERDF programme, based on the experience from the 2014–2020 funding period. • The Brandenburg ERDF managing authority: Anti-fraud strategy in the 2021–2027 Brandenburg operational programme for the ERDF/JTF; description of measures to combat and prevent fraud, corruption, money laundering and conflicts of interest.
ES	Consello de Contas de Galicia: Strategy for the prevention of corruption 2024. Scope: Administration of the Autonomous Community of Galicia. Period: 2023-2028.
IT	The following sectors were covered by the Customs and Monopolies Agency from 2025 onwards: VAT, customs, tobacco and duties. Risk analyses were carried out at local and central level using the information contained in the platforms used.

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Q.3.21 Please specify the period and areas covered by the sectoral national AFS (i.e., cohesion funds, agricultural funds, RRF, customs, VAT, other).

Member State	Response
AT	Cohesion funds, agricultural funds, fisheries, since 15 December 2020. ESF. AFS for revenue, adopted in 2023 for the period 2023-2028. With scarce human and financial resources, the AFS was adopted to set priorities and use a targeted approach to achieve the greatest possible effect, to protect tax revenues. Having a transparent strategy is key to successful financial administration. It provides a clear guidance framework, provides a basis for further action and promotes a more efficient use of resources.
CY	Agricultural funds.
DK	Denmark has four sectoral national anti-fraud strategies: i) The Danish Business Authority's anti-fraud strategy for the cohesion policy funds; ii) The Danish Agricultural Agency's strategy on anti-fraud for agricultural funds; iii) The Danish Fisheries Agency's strategy on anti-fraud for fisheries funds; iv) The strategy on the Recovery and Resilience Facility. The RRF anti-fraud strategy was implemented in November 2023. The strategy on anti-fraud for agricultural funds since 2014.
EE	The sectoral AFS elements in Estonia are reflected in several national strategic documents covering different periods and policy areas: Financial Crime Prevention and Public Awareness Action Plan 2025–2026 – focuses on preventing financial crimes and raising public awareness. Police and Border Guard Board Services Action and Development Plan 2024–2027 – includes prevention of threats and offences, including fraud and financial crime. Internal Security Development Plan “Shaping a Preventive and Safe Living Environment” 2025–2028 – addresses prevention of offences, property damage, fraud and financial crime. “Estonia 2035” – strengthens rule of law and transparency, prevents cybercrime, enhances financial supervision, promotes financial and digital literacy, and supports EU-level cooperation. “Sustainable Estonia 21” – emphasises anti-corruption, ethical standards, cyber-security, financial transparency, public awareness, and international cooperation (cross-cutting relevance across all major policy areas).
EL	Special Service for Institutional Support and Information Systems (EYTHYPS) is implementing a national sectoral strategy for the Structural Funds for 2021-2027. Recovery and Resilience Facility Special Coordination Service (EYSTA) has drawn up and implemented an anti-fraud strategy for Recovery Fund actions for the period up to the completion of the National Recovery and Resilience Plan. Furthermore, there is the Independent Authority for Public Revenue’s 2022-2025 national anti-corruption strategy.’
ES	Resolution of 27 February 2025, of the Directorate-General of the State Tax Administration Agency, approving the general guidelines of the 2025 Annual Tax and Customs Control

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Member State	Response
	Plan. Scope: tax control (VAT, personal income tax, etc.) and customs control. Period: 2025. Strategic Plan of the Tax Agency. Scope: State tax system and customs system. Period: 2024-2027. Ministry of Health: Strategy for the fight against corruption in the health sector. Scope: public health (specific funds: others). Period: indefinite.
FI	EU regional and structural policy anti-fraud plan 2021-2027, EU EAFRD and EAGF anti-fraud strategy 2023-2027, European Maritime, Fisheries and Aquaculture Fund anti-fraud plan 2021-2027, EU Home Affairs Funds irregularity strategy 2021-2027, Risk management and anti-fraud strategy – Finland's recovery and resilience plan 2020-2026.
IT	The General Anti-Fraud Strategy for the implementation of the National Recovery and Resilience Plan, drawn up by the Ministry of Economic Affairs and Finance, covers the entire period of the NRRP, i.e. from 2021 to 2026, and is not limited to a single economic sector, but covers all the measures financed by the plan, focusing on the prevention of four main risks (defined as 'the four financial interests of the EU'): fraud; corruption; conflict of interests; double funding. The Ministry of Economic Affairs and Finance – General National Accounts Department is the competent authority for the Recovery and Resilience Facility, covered by the national AFS for the period 2021-2026.
LV	EU Funds 2021-2027, RRF.
MT	The sectoral national AFS covers all European Funds availed of by Malta. The document is being revised on a regular basis depending on the needs and future developments, especially when there are major amendments to EU and/or national legislation.
NL	Shared management funds by MFF period. In addition, the anti-fraud strategy comes under the responsibility of Customs regarding import duties. Customs has an enforcement plan for this.
PT	Annual strategic plan to combat fraud in the area of tax and customs evasion.
SI	In the absence of a national strategy, the Ministry of Cohesion and Regional Development, in its role as Managing Authority for ESI funds in Slovenia (the only Managing Authority in Slovenia for Objective 1) has drawn up a sectoral anti-fraud strategy (with a corresponding action plan) for ESI funds, at the level of the programme for implementation of ESI funds during the 2021-2027 period. The strategy covers the 2021-2027 ESI programme (incorporating lessons learned from the past) and relates to ERDF, Cohesion Fund, ESF+ and JTF (Just Transition Fund). At programme level, the AFS covers the period of the 2021-2027 ESI programme.
SK	National Strategy for Combating Money Laundering (AML), Financing of Terrorism (CFT) and Proliferation of Weapons of Mass Destruction. Period: 2025-2030.

Q.3.22 Please specify the period and areas covered by the sectoral regional AFS (i.e., cohesion funds, agricultural funds, RRF, customs, VAT, other).

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Member State	Response
DE	• The Lower Saxony ERDF managing authority: The 2021–2027 programming period – cohesion fund. • The EU Paying Agency for Lower Saxony, Bremen and Hamburg: The strategy has been in place since 2015 and covers fraud prevention in Lower Saxony in relation to the EAGF and the EAFRD. • The Brandenburg ERDF managing authority: Anti-fraud strategy in the 2021–2027 Brandenburg operational programme for the ERDF/JTF; description of measures to combat and prevent fraud, corruption, money laundering and conflicts of interest.
EE	EAFRD, EMFAF, RRF and EAGF 2021–2027: EU-fund-specific frameworks for the 2021–2027 period, incorporating cross-cutting anti-fraud requirements. These frameworks are implemented at national level by PRIA (Agricultural Register and Information Board), which ensures compliance and applies the relevant control and prevention measures.
HR	Contribution from Ministry of Justice, Public Administration and Digital Transformation (in relation to the national Anti-Corruption Strategy): The current Strategy for the Prevention of Corruption adopted by the Parliament is in force and applies to the period from 2021 to 2030. The Strategy generally focuses on the prevention of corruption, through strengthening the institutional and legislative framework for the fight against corruption, strengthening the transparency and openness of public authorities, and improving the system of integrity and conflict of interest management in public administration. The strategy is implemented through the implementation of Action Plans for the period from 2022 to 2024, from 2025 to 2027 and 2028 to 2030. The Strategy includes measure to strengthen the framework for preventing irregularities and fraud in the institutional use of ESI funds. To further strengthen the framework for preventing irregularities and fraud in the institutional framework for the use of funds from ESI funds, the rules of the set framework are implemented by holding meetings, issuing instructions and conducting training within the established Network of Coordinators in the field of public procurement, state aid and management of irregularities.

Q.3.23 Please specify the authority concerned and the period covered by the authority level AFS.

Member State	Response
BE	• Public service of Wallonia (PSW) ERDF Wallonia: All issues managed by the PSW as regional administration are covered by the regional strategy adopted in December 2023 and updated in 2025 by the new COSTRA (Strategic Committee). It covers all periods since that date. • ESF Agency: On 9 September 2024, the Managing Committee of the MFWB (Ministry of the Wallonia-Brussels Federation) adopted an antifraud policy for the entire Ministry (not just European funds). A working group was set up to draft an action plan to put this policy into practice, coordinate it and monitor it. The cohesion policy and RRF funds managed by the MFWB are also covered.

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Member State	Response
CZ	• The paying agency (the State Agricultural Intervention Fund - SZIF), from the Common Agricultural Policy 2014 onwards. • The MA of the Ministry of Labour and Social Affairs, 2014 onwards.
DE	• The Rhineland-Palatinate ERDF managing authority: Rhineland-Palatinate Administrative Regulation of 22 January 2019 on the prevention of corruption in public administration (ref. FM – 0308-0004-0401 415, Rhineland-Palatinate Ministerial Gazette 2019, p. 14). • The Lower Saxony ERDF managing authority: The Lower Saxony ERDF/ESF+ managing authority. • The EU Paying Agency for Lower Saxony, Bremen and Hamburg: The EU Paying Agency for Lower Saxony, Bremen and Hamburg along with the Lower Saxony Ministry of Food, Agriculture and Consumer Protection and subordinate authorities. • The AMIF managing authority: For the 2021–2027 funding period, the AMIF managing authority has in place its own anti-fraud strategy, guidelines and a management and control system. • The Thuringia ERDF managing authority: The Thuringia ERDF managing authority, funding period 2021–2027 (2021–2029). • The Brandenburg ERDF managing authority: ERDF/JTF managing authority, Investitionsbank des Landes Brandenburg (ILB) as an intermediate body (for grants), the 'start-ups and business financing' department of the Brandenburg Ministry of Economic Affairs, Labour, Energy and Climate Action as an intermediary body (for financial instruments).
DK	Authority: The Danish Business Authority. Period: 2021-2027.
EE	Our implementing bodies have institution-level fraud-prevention guidelines and plans in place. These documents are regularly updated and refined based on ongoing risk assessments, ensuring that controls remain relevant and effective. They also set out cooperation procedures within Estonia's national anti-fraud network, enabling smooth information exchange and the sharing of good practices among domestic authorities. Where necessary, this national cooperation framework supports interaction with partners in the wider EU anti-fraud community. Tax and Customs Board 2024-2027.
ES	Spanish Agricultural Guarantee Fund (FEGA): Strategy for the prevention, detection and combating of fraud and conflicts of interest. Scope: agricultural funds, affects all units of the FEGA paying agency, the General Secretariat, the Sub-Directorate General for Agricultural Funds and those units outside the organisation that participate (through delegation or joint action agreements) in the management and/or control of the measures and interventions concerned. Period: indefinite (updated in 2025).
HR	Contribution from the Ministry of Agriculture, Forestry and Fisheries (Paying Agency for Agriculture, Fisheries and Rural Development): The Paying Agency has adopted an Anti-fraud strategy for the period 2023-2027.
IE	The Department of Agriculture, Food and the Marine, period covered is ongoing and will be as long as they are involved in EU funding.
IT	The Ministry of Economic Affairs and Finance – General National Accounts Department is the competent authority for the Recovery and Resilience Facility for the period 2021-2026.

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Member State	Response
	The Anti-Fraud Directorate of the Customs and Monopolies Agency is responsible for TOR from 2025 onwards.
LU	ERDF, ESF+
LV	Corruption Prevention and Combating Bureau has adopted the Corruption Prevention and Combating Action Plan 2023–2025.
PL	The Agency for Restructuring and Modernisation of Agriculture (ARiMR, paying agency): The AFS covers all support programmes handled by ARiMR (agricultural funds, fisheries funds, the RRF and national programmes).
RO	Cohesion funds Anti-Fraud Strategy - Managing Authority for the 2021-2027 South-West Oltenia Regional Programme.
SI	As the coordinating body for implementation of the recovery and resilience plan (RRP), the Office of the Republic of Slovenia for Recovery and Resilience (URSOO) has adopted the anti-fraud strategy of the coordinating body of the Recovery and Resilience Facility for the 2021-2026 period, i.e. the implementation period of the RRP. Similarly, all implementing bodies have adopted their anti-fraud strategies for the RRP implementation period. For the AKTRP: The authority is the Agency of the Republic of Slovenia for Agricultural Markets and Rural Development (AKTRP). The strategy relates to the current CAP programming period.

Q.3.24 Please specify the programme concerned and the period covered by the programme level AFS.

Member State	Response
BE	Public service of Wallonia (PSW) ERDF Wallonia: The Anti-Fraud Statement for the ERDF/JTF programme 'Wallonia 2021-2027'. Note: The RRF is covered by the regional AFS.
DE	• The Rhineland-Palatinate ERDF managing authority: ERDF, 2021–2027. • The EU Paying Agency for Lower Saxony, Bremen and Hamburg: EAFRD and EAGF, funding periods 2020-2024 and 2023–2027. • The ESF Plus Federal Programme, led by the Federal Ministry of Labour and Social Affairs (BMAS): The ESF Plus Federal Programme for the 2021–2027 funding period. • The Bremen ERDF managing authority: The Bremen ERDF programme as of the 2021–2027 funding period. • The Brandenburg ERDF managing authority: The 2021–2027 funding period.
DK	EMFF 2014-2020 and EMFAF 2021-2027.
EE	EAFRD, EMFAF, RRF and EAGF 2021 - 2027: EU-fund-specific frameworks for the 2021-2027 period, incorporating cross-cutting anti-fraud requirements. These frameworks are

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Member State	Response
	implemented at national level by PRIA (Agricultural Register and Information Board), which ensures compliance and applies the relevant control and prevention measures.
ES	• Anti-fraud strategy for Asylum, Migration and Integration Fund (AMIF). Period: 2021-2027. • Anti-fraud strategy for European Maritime, Fisheries and Aquaculture Fund (EMFAF). • Period: 2021-2027.
FI	EU regional and structural policy anti-fraud plan 2021-2027, EU EAFRD and EAGF anti-fraud strategy 2023-2027, European Maritime, Fisheries and Aquaculture Fund anti-fraud plan 2021-2027, EU Home Affairs Funds irregularity strategy 2021-2027, Risk management and anti-fraud strategy - Finland's recovery and resilience plan 2020-2026.
IE	In respect of ERDF, this is relevant for the managing authorities. For example, SEM Regional Programme 2021-2027 (Southern Regional Assembly).
IT	NRRP (2021-2026); TOR (2025 onwards).
LU	ERDF (yearly), ESF+ (2021-2027).
LV	Programme-level strategies cover programming periods and sectoral funds under the responsibility of the Ministry of Agriculture (EAFRD, EAGF, EMFAF).
PL	The various cohesion policy programmes for the 2021-2027 financial perspective.
RO	• Ministry of Development, Public Works and Administration: Interreg programmes. The period covered is the implementation period + the project durability period for V-A 2014 (5 years from completion of the last project) and VI-A 2021 (5 years from completion of the last project). • Managing Authority for the South-West Oltenia Regional Programme: Cohesion funds anti-fraud strategy.
SI	The 2021-2027 Cohesion Policy programme.

Q.3.25 Please specify "Other" types of strategy adopted, including period and areas covered.

Member State	Response
BE	For Flanders, when drawing up an anti-fraud strategy, it is mainly envisaged to continue working on the basis of, on the one hand, the already existing parts of anti-fraud within Flemish Government (e.g. whistle-blower regulation, deontological codes, …) and the anti-fraud strategies that (have to) be set up in the context of RRF and ESIF.
CZ	• National Coordination Authority - A strategy to fight fraud and corruption within EU funds, focusing on Cohesion Policy Funds and the entire programming period 2014-2020 and 2021-2027.

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Member State	Response
	• Ministry of Transport - Anti-fraud policy of the Ministry of Transport responds to the need to strengthen the prevention, detection and management of fraud within the activities of the Ministry, especially in the management of public funds, including EU funds. It focuses on setting uniform rules and procedures that support the principle of zero tolerance for fraud, preventing its occurrence, investigating suspicions and taking corrective measures. The policy applies to all organisational units of the Ministry of Transport and its employees. The Ministry of Transport adopted the Anti-Fraud Policy after 2018, as this policy explicitly follows on from Regulation (EU) 2018/1046 of the European Parliament and of the Council of 18 July 2018.
DE	The AMIF managing authority has, for example, a management and control system, a risk management plan, fraud risk management, a funding manual, internal guidelines and audit documentation, and established reporting channels. They are all valid for the entire 2021–2027 funding period.
ES	• The National Police Strategic Plan 2022-2025 and the Civil Guard Strategic Plan 2021-2024 set out specific objectives related to the prosecution of different forms of corruption, whose measurement indicators are based mainly on the number of operations carried out and the number of people arrested or investigated for public corruption offences. • Order PJC/327/2024 published the Agreement of the National Security Council approving a new National Strategy against Organised Crime and Serious Crime, which aim to help minimise the negative consequences associated with this threat, where corruption phenomena fit in, bring criminals to justice, dismantle existing groups and prevent the emergence of new ones. The published Agreement includes an implementation guideline stating that the strategy will be aligned with EU priorities and international initiatives on the matter, where international cooperation and collaboration with European authorities will undoubtedly play a prominent role in the definition of this strategic document. • ‘Strategic Plan to Combat Illicit Enrichment by Criminal Organisations and Offenders PELCEIL 2023-2025’, which aims to promote national schemes among the institutions involved in the prevention and investigation of illicit enrichment and its associated activities, optimising coordination and interoperability through appropriate channels and tools, facilitating the exchange of information and adapting the corresponding regulatory framework for this purpose, both nationally and internationally, and strengthening in this regard the protection of the State against corruption.
FI	Government Resolution on the National Anti-Corruption Strategy and Action Plan 2025-2027.
IE	Anti-Fraud strategies are adopted for each Government Department. These are updated by each Department periodically/ when necessary.
IT	The Mission Unit for the implementation of the NRRP (established under the Minister’s Private Office at the Ministry of Justice, although functionally independent) adopted a dedicated anti-fraud strategy aimed at preventing and combating fraud, serious irregularities, corruption, conflicts of interest and double funding, with anti-money laundering checks on beneficial ownership and the transposition of the NRRP General Anti-Fraud Strategy (Circular MEF-RGS No 35/2023). Further strategies include the creation of an on-going service for reporting anomalies, with the aim of uncovering potentially fraudulent behavioural patterns by involving affected communities and relevant stakeholders. In addition, a multiannual environmental monitoring project has been launched, aimed at detecting and preventing environmental crimes that could have

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Member State	Response
	a potential impact on the financial interests of the European Union. Both initiatives help to strengthen our ability to detect risks early and complement the anti-fraud system's preventive approach.

Q.3.26 Is there a national anti-fraud network in your Member State?

Response	Frequency	Member States
Yes	23	AT, BE, BG, CY, CZ, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LU, LV, MT, NL, PL, RO, SE, SK
No	4	DE, LT, PT, SI

Q.3.27 How has your national anti-fraud network evolved in terms of structure and/or involvement since its establishment?

Member State	Response
BE	Through a complex process involving the institutional landscape. There are difficulties in implementing it, particularly due to a lack of resources.
BG	There is an increase in cooperation and information sharing between the national anti-fraud institutions. There is also an improvement in cooperation and exchange of information regarding the follow-up actions taken by the Prosecutor's Office of the Republic of Bulgaria, including in relation to the status of cases in the pre-trial phase.
CY	Was established in 2002 under a Council of Ministers decision and codified into law in May 2024. There are plans to further enhance/update the legislation to incorporate the aims of the NAFS.
CZ	With the start of National Recovery Plan, relevant bodies (Component owners, Delivery unit) were added to the network. With the start of operation of EPPO, the involvement of the Police of the Czech Republic increased instead of the Prosecutor General's Office.
DK	Following the adoption of the OLAF Regulation in 2013, the Danish AFCOS Network was established in order to ensure coordination between relevant competent authorities in Denmark. Besides the Ministry of Finance, the network consists of the authorities that manage EU spending programmes under shared management, those that collect the Danish own resource contribution (customs), and those that investigate and prosecute criminal cases of fraud involving EU funds. Several cooperative agreements have been

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Member State	Response
	made between the network-authorities. These ensure cooperation on the control against double financing in EU-funded projects. Also, they aim at enhancing the authorities' cooperation on antifraud matters in general. The AFCOS Network meet at least once a year or as required.
EE	Estonia's national anti-fraud network has been operating since 2003 and currently brings together 15 institutions involved in protecting the EU's financial interests. The structure has remained stable, and cooperation has deepened over time through regular information exchange and coordinated approaches to fraud prevention and reporting. In recent years, cooperation has become more needs-based, and in-person meetings have taken place less frequently, although the network continues to function effectively due to Estonia's small size and strong inter-institutional cooperation culture.
EL	In accordance with Article 28 of Law 4914/2022, an internal cooperation network between the Managing Authorities of the, coordinated by EYTHYPS, has been set up to prevent and combat fraud for the 2021-2027 programming period. According to Article 49 of the same Law, the Anti-Fraud Internal Cooperation Network between the Managing Authorities of the ESPA programmes supports the work of the competent Managing Authorities to ensure the implementation of anti-fraud measures and assess their effectiveness. The Network aims to develop a common understanding on the prevention and combating of fraud, and to exchange knowledge, experience and good practice on how to apply the relevant prescribed procedures, problem-solve, and further improve and adapt. The exchange of information and transfer of expertise between members of the Anti-Fraud Internal Cooperation Network will take place on the Management Organisation Unit of Development Programmes' intranet ('DIAVLOS').
ES	With regard to the AFCOS network, the Advisory Council for the Prevention and Combating of Fraud against the Financial Interests of the European Union is a collegiate body that provides advice and support to AFCOS, in which the bodies, entities and institutions with competences in the management, control, prevention and fight against fraud are broadly represented and which, therefore, participate in one way or another in the adoption and implementation of such measures and actions. The structure has remained stable since its creation in 2019. On the other hand, the Network of Anti-Fraud Offices and Agencies of the Spanish State, established in 2018 by the anti-fraud offices and agencies existing at that time, has considerably increased its membership, as other public institutions, administrations and public entities have been created and assigned functions in these areas since that date. The purpose of this network is to share experiences and knowledge in order to improve the performance of its functions and the achievement of objectives of common interest, as well as to establish coordination systems and a platform for cooperation, information exchange and the development of proposals for the effective fight against fraud and corruption.
FI	The network includes all ministries managing EU-funded programmes and funds (Ministry of Finance, Ministry of Economic Affairs and Employment, Ministry of Agriculture and Forestry, Ministry of the Interior), the Finnish Food Authority as the paying authority for agriculture and rural development and market support, and the State Treasury as the authority responsible for financial monitoring, reporting and control of the RRF. The network includes representatives from Finnish Customs, Police and the National Bureau of Investigation. In total the network is made up of around 60 civil servants. It also has links to the audit and certifying authority, to OLAF and to the EPPO. The national AFCOS contact point is responsible for network activities.

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Member State	Response
FR	The national anti-fraud network is constantly being strengthened through the specific measures taken as part of the strategy, most of which require major coordination between stakeholders.
HR	The AFCOS Network has been established in 2008 and has been the same since the very beginning. It consists of administrative and criminal bodies, namely: • Ministry of Justice, Public Administration and Digital Transformation • Ministry of the Interior • Ministry of Finance – Tax Administration • Ministry of Finance – Customs Administration • Ministry of Finance – Anti-Money Laundering Office • Ministry of Finance – Sector for Financial and Budgetary Supervision • Ministry of the Economy – Directorate for Public Procurement Policy, Sector for Implementation of Public Procurement Policy • State Attorney's Office of the Republic of Croatia and • Agency for the Audit of the European Union Programme Implementation System.
HU	Institutions with responsibilities and powers in the field of the protection of the EU's financial interests delegate experts to the European interdepartmental committee's OLAF expert group. The working group monitors domestic institutional changes through changes in the members delegated.
IE	The anti-fraud network, called the AFCOS network, has evolved both in terms of the size of the group and the more regular meetings. The group includes all reporting authorities and key stakeholders in Ireland, with the colleagues responsible for the upcoming Social Climate Fund attending for the first time in 2025. The meetings are quarterly, or as required.
IT	The Network of NRRP Anti-Fraud Contact Persons was established by Decision No 57 of 9 March 2022 of the State General Accounting Department, alongside the Committee for Reporting and Control, with the task of supporting central administrations responsible for NRRP measures and the implementing bodies involved in fraud risk management. It is chaired by a senior official of the Inspectorate General for the NRRP (IGPNRR) and is made up of officials from the Ministry of Economic Affairs and Finance, officers from the Guardia di Finanza, as well as officials from the Anti-Fraud Directorate of the Customs and Monopolies Agency and other anti-fraud contact persons designated by each central administration responsible for NRRP measures and COLAF duties.
LU	There is an anti-fraud committee in place.
LV	Since 2007, the Latvian AFCOS Council has evolved from a small coordination mechanism into a comprehensive, multi-agency national anti-fraud network. In 2014, the Council's structure and mandate were formalized through Government Regulation, which defined its tasks, rights, and working procedures. This increased institutional clarity and broadened working scope. Over time, the AFCOS Council widened its membership significantly. Today, it includes 22 different authorities: - Managing authorities; - Law-enforcement institutions (State Police, Prosecutor's Office, EPPO);

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Member State	Response
	- Control and oversight bodies (State Audit Office, SRS, KNAB); - Line ministries; - Permanent experts from specialised agencies and NGOs. A major development occurred in 2017, when the Government approved the first AFCOS Operational Strategy (NAFS), strengthening cooperation mechanisms and establishing shared goals across institutions. Since that time 3 NAFS were adopted and implemented. Increasing frequency and depth of engagement - the Council, which must meet at least twice per year, has evolved to hold: more frequent thematic meetings; targeted expert discussions; follow-up sessions on suspected fraud cases.
MT	The structure of the network has remained the same. In addition, the implementation of the NAFCS Action Plan contributed to more involvement amongst the members of the network.
NL	All relevant parties have joined the anti-fraud network. There are regular meetings at which current developments and case studies are discussed.
PL	Poland does not have a formalised national anti-fraud network. However, in cohesion policy, for example, there is anti-fraud cooperation (based on agreements and contracts) with institutions outside the management and control system. In 2025, steps were taken to broaden the network: an agreement is currently being prepared on the electronic transmission to the organisational units of the Police of information collected in the CST2021 IT system, which supports programme implementation.
RO	Following the adoption of the strategy, all the networks and working groups within the national anti-fraud system became operational. During the two years of implementation of the strategy, these groups underwent structural changes to adapt to the specific activities outlined in the strategy's action plan. Over time, the work has become more substantial in terms of both quality and quantity in order to adapt to the working methods, procedures and activities to be implemented.
SE	Linked to RRF, the number of authorities included in the network has increased.
SK	(2) The National Anti-Fraud Network is a system of authorities and institutions of the Slovak Republic, the main objective of which is cooperation in the performance of tasks in the field of protection of the interests of the European Union. It consists mainly of authorities and institutions: • which provide EU funds and otherwise manage these funds, • which control the management of these funds, • with the authority to perform tasks related to the protection of the EU's financial interests. This network has been expanded since its establishment due to new tasks arising from EU and Slovak legislation (e.g. NICA for RRF implementation, CSIRT - government unit in relation to cyber threats, AMLA contact point- Financial Intelligence Unit of the Presidium of the Police Force as part of the Ministry of the Interior of the Slovak Republic., etc.). The network currently has 22 partners.

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Q.3.28 Does AFCOS have a key role in your national anti-fraud network?

Response	Frequency	Member States
Yes	19	BE, BG, CY, CZ, DK, EE, EL, ES, FI, FR, HU, IE, IT, LV, MT, NL, RO, SE, SK
No	4	AT, HR, LU, PL

Q.3.29 Please specify the role of the AFCOS in your anti-fraud network.

Member State	Response
BE	The AFCOS network is presided by the Secretariat which is housed at the Fraud Control Department of the Directorate General Economic Inspection. The role of the BE AFCOS Secretariat has heavily increased since 2021 and the installation of the RRF fund. Since then, they developed their role as the Belgian Anti-fraud Knowledge Centre where they have trained the all BE AFCOS stakeholders on Fraud, Risk Management and How to organise an on-the-spot-check. Also, on an international scale the Secretariat of BE AFCOS is seen as a valued partner in the development of new anti-fraud technologies and a welcome knowledge centre for the training of other Member States.
BG	The AFCOS Directorate in Bulgaria carries out control, information and coordination activities related to the protection of the EU's financial interests, and acts as a coordination service for combating fraud in the implementation of the NAFS. The AFCOS Council took a decision to designate the AFCOS Directorate as a structure responsible for governing the processes of planning, monitoring and reporting the NAFS.
CY	AFCOS is the national anti-fraud network as it is a coalition of public authorities that deal with EU funded projects and/or fraud investigations.
CZ	• Coordination of administrative investigation and on-the-spot controls by OLAF. • Ensures the submission of regular and extraordinary reports on irregularities detected in the implementation of European funds in individual programming periods and in the implementation of the Recovery and Resilience Facility, while the input data is provided by the relevant bodies within the network. • Based on the analyses carried out, compiles a typology of irregularities that have occurred in the context of regular reporting of irregularities at the external level, in the context of the implementation of the RRF • Is responsible for elaboration and regular updates of the National Strategy for the Protection of the EU's Financial Interests and of the Methodological Guideline regulating the methodology for reporting irregularities at the external level to OLAF, or the methodology regulating the area of irregularities in the implementation of the RRF.

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Member State	Response
DK	The role as AFCOS is placed with the Danish Ministry of Finance who acts as the head of and coordinator of the AFCOS Network. The Ministry of Finance has no investigative function. The responsibility for the fight against fraud is decentralised to the competent authorities of the network.
EE	AFCOS maintains direct contact with representatives of all institutions in the national anti-fraud network. The level of involvement varies: some partners are more active due to their operational role, while others participate more passively. AFCOS shares relevant information with network members — including updates on meetings, audits and Commission activities — and involves them in Commission working groups and discussions. AFCOS also organises meetings and coordinates cooperation between the institutions as needed.
EL	In the context of the national anti-corruption action plan for 2022-2025, the AFCOS played a key role in drawing up sectoral anti-fraud strategies for the Asylum, Migration and Home Affairs Fund and the agricultural funds. The AFCOS is also part of the ESPA Secretariat-General's anti-fraud network and has a website (afcos.aead.gr) on which 58 accredited competent anti-fraud bodies that protect the EU's financial interests are registered.
ES	In the case of the Advisory Council for the Prevention and Combating of Fraud against the Financial Interests of the European Union, this is an advisory body to AFCOS, which holds its vice-presidency and secretariat.
FI	The Government Financial Contoller´s function of the Ministry of Finance was designated as the national anti-fraud contact point in 2014. This function helps cooperation between OLAF and EU Member States' authorities, maintains and develops contacts between OLAF and national competent authorities, coordinates national cooperation and the promotion of anti-fraud awareness, and responds and coordinates OLAF's requests for information.
FR	It has been strengthened in particular in the fight against fraud involving public aid, notably aid financed through the NRPP. In order to take a systematic approach to the proliferation of large-scale fraud involving national and European public aid, a decision was made to set up a new specific interministerial mechanism for monitoring and analysing fraud risks. This mechanism is intended to identify and appraise as early as possible the potential risks of fraud linked to the establishment of national and European public aid schemes and to organise a rapid and concerted institutional response. To this end, Decree No 2023-663 of 26 July 2023 instructed the MICAF to set up an interministerial unit to monitor public aid fraud, bringing together all the administrations and competent administrative investigation services as well as the specialised judicial investigation services.
HU	AFCOS is responsible for coordinating the tasks of the working group set out in point 3.27.
IE	AFCOS hosts the meeting (i.e. it takes place in the Department of Finance, AFCOS coordinates attendance and sets the initial agenda), For many items, AFCOS will chair but take input from all members to ensure that the meeting adds as much value as possible.
IT	Pursuant to Article 3(3) of the Decision of 9 March 2022 of the State General Accounting Department, the meetings of the Network are to be attended by experts and/or representatives (determined by the issues to be dealt with) from the Committee for Combating Fraud against the European Union (COLAF – Italian AFCOS), established

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Member State	Response
	pursuant to Article 54 of Law No 234 of 24 December 2012 at the Department for European Affairs of the Prime Minister's Office.
LV	• AFCOS acts as Latvia's central coordination service for all matters related to the protection of the EU budget, ensuring implementation of a unified national policy. It coordinates between managing authorities, law-enforcement bodies, supervisory institutions, and EU bodies. • Official Contact Point for cooperation with OLAF - AFCOS is the nationally designated contact institution for cooperation with OLAF. It evaluates OLAF information requests, helps determine competent national authorities, and supports OLAF during on-the-spot checks. • Secretariat and lead institution of the AFCOS Council (National Anti-Fraud Network) - the EU Funds Audit Department of the Ministry of Finance as AFCOS serves as the secretariat of the AFCOS Council, organising meetings, preparing agendas, coordinating follow-up actions, and ensuring continuous information flow between institutions. • Coordinates the development and implementation of NAFS - AFCOS is responsible for coordination of preparation of NAFS, submits NAFS to the Government for adoption, as well as coordinates the implementation of the NAFS and Action Plan. • AFCOS maintains its social awareness campaign "Fraud Off" and coordinates AFCOS network activities held within this campaign.
MT	The Financial Investigations Directorate (FID), in its role as the Maltese AFCOS, is one of the members of the anti-fraud network.
NL	The AFCOS is responsible for coordinating the anti-fraud network, acts as the contact point for the European authorities (including for requested reporting) and provides support for fraud reports (where necessary).
RO	DLAF (AFCOS Romania) is the institution responsible for liaising with OLAF and coordinating the fight against fraud at national level, to ensure that Romania's obligations under Article 325 of the Treaty on the Functioning of the European Union are met. In its capacity as AFCOS, DLAF coordinates the implementation, updating and evaluation of the strategy. The instrument through which the strategy is implemented is the action plan, which sets out objectives, measures and deadlines for implementing those measures, and the institutions responsible for that implementation.
SE	Calls meetings and organises working groups.
SK	AFCOS performs tasks related to ensuring the protection of the EU's financial interests in the Slovak Republic through coordination of the preparation and implementation of legislative, administrative and operational activities and cooperation between all interested national institutions and the European Commission, including the necessary communication and educational activities. Its task is to ensure effective cooperation and exchange of information with OLAF, including information of an operational nature. One of the important tasks of the AFCOS is to receive and monitor all irregularities detected and revealed violations of the rules in the use of EU funds, as well as suspicions of their violation (i.e. irregularities and suspicions of irregularities), subsequently analyse them and report them to the OLAF/European Commission. Another important task of the AFCOS is

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Member State	Response
	performing control activities and dealing with allegations/notifications submitted by the public for the purpose of protecting the EU's financial interests in the Slovak Republic.

Q.3.30 Has/How has the national anti-fraud network contributed to the elaboration of the NAFS?

Member State	Response
BG	To effectively update the NAFS, a working group has been formed with the participation of all national competent institutions. The working group is actively involved in the mid-term evaluation and update of the NAFS.
CY	All members participated in the process through interviews and workshops and provided feedback on the draft NAFS and the relevant KPIs. In addition, we asked for the contribution of non-AFCOS members, such as EPPO, the Ministry of Justice and the Anti-corruption Authority.
CZ	The members of the network contributed to the content of the NAFS and its updates.
EE	The national anti-fraud network has not contributed to the elaboration of a NAFS, as Estonia has not developed a standalone national anti-fraud strategy. The functions normally covered by a NAFS are addressed through existing sector-specific strategies and established inter-institutional cooperation mechanisms.
EL	There is no national anti-fraud strategy.
ES	A specific commission was set up within the Advisory Council for the Prevention and Combating of Fraud against the Financial Interests of the European Union to draw up the NAFS. It was made up of 15 members, including a representative from the Spanish Network of Anti-Fraud Offices and Agencies.
FI	Preliminary discussions on the development of a national anti-fraud strategy for the next financial framework period have taken place in the network.
FR	Yes.
HR	Every AFCOS Network authority contributed to the elaboration of the strategy within their scope of work.
HU	Several members of the working group mentioned in the answer to question 3.27 were involved in developing the NAFS and are currently involved in implementing and updating it.
IE	Any elaboration of a NAFS will incorporate involvement of the AFCOS Network.
IT	In accordance with Article 3 of Decree-Law No 19/2024, the Chair of the Network of NRRP Anti-Fraud Contact Persons was included among the members of COLAF (Italian

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Member State	Response
	AFCOS), and thus actively participated in the drafting of the National Anti-Fraud Strategy (NAFS).
LU	The audit authority is verifying and checking the existing AFS on a regular basis.
LV	All the authorities from the AFCOS network participated in the elaboration of NAFS, jointly they carried out fraud risk assessment, defined strategic goals and activities to be included in the NAFS.
MT	Through, amongst others, knowledge sharing and the provision of information, both during meetings and written procedure.
NL	The NAFS was drawn up in consultation with the national anti-fraud network. All parties thus contributed to the content of the NAFS.
PL	Poland has not adopted a NAFS.
RO	Since April 2022, to facilitate communication, DLAF has coordinated the designation by national institutions involved in protecting the EU's financial interests in Romania of persons responsible for the strategy. DLAF has coordinated and centralised the institutions' contributions, which highlighted elements of anti-fraud activity specific to each institution. These contributions include: • a description of the legislative and institutional context, including the main applicable laws and regulations, and the institution's role in the management and control of European funds, in preventing, detecting, investigating or prosecuting irregularities or crimes affecting the financial interests of the European Union in Romania, and in recovering related budgetary claims, as appropriate; • a SWOT analysis reflecting the institution's current anti-fraud position, including its strengths, areas for improvement, opportunities and risks/vulnerabilities; • results of the risk analysis conducted at institutional level on fraud involving European funds; • main issues identified, along with possible solutions to remedy them, which could be included among the strategy's objectives.
SE	There is no national anti-fraud strategy.
SK	Submission of supporting documents, expert input and proposals for measures for specific protections of financial interests relating to both the revenue and expenditure parts of the EU budget.

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