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**Commission Anti-Fraud Strategy (CAFS) Action Plan
Implementation monitoring: state of play 31 May 2026**

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**

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LIST OF ABBREVIATIONS

AFCOS	Anti-Fraud Coordination Service
AFIS	Anti-Fraud Information System
CAFS	Commission Anti-Fraud Strategy
CAP	Common Agricultural Policy
COCOLAF	Advisory Committee for the Coordination of Fraud Prevention
CBAM	Carbon Border Adjustment Mechanism
DAC	Common Audit Directorate of DG REGIO and DG EMPL
DG	Directorate-General
ECA	European Court of Auditors
EMFAF	European Maritime, Fisheries and Aquaculture Fund
EDES	Early Detection and Exclusion System
EEAS	European External Action Service
EIPA	European Institute of Public Administration
EMPACT	European Multidisciplinary Platform Against Criminal Threats
EPPO	European Public Prosecutors' Office
EPSO	European Personnel Selection Office
ETS	Emissions Trading System
EUCI	EU classified information
FPDNet	Fraud Prevention and Detection Network
GETI	Get Intelligence system
GIPs	Guidelines on Investigative Procedures
IDOC	Investigation and Disciplinary Office
IMS	Irregularity Management System
JRC	Joint Research Centre
MPF	Multiannual Financial Framework
NAFS	National Anti-Fraud Strategy
OLAF	European Anti-Fraud Office
PIF	Protection of the EU's Financial Interests
RRF	Recovery and Resilience Facility
SOCTA	Serious and Organised Crime Threat Assessment
TSI	Technical Support Instrument
UAFP	Union Anti-Fraud programme
UNCAC	United Nations Convention against Corruption

INTRODUCTION

On 11 July 2023, the Commission adopted its revised Commission Anti-Fraud Strategy (CAFS) action plan¹. It includes 44 actions under seven themes that cover the Commission's priorities in fighting fraud.

This document presents the state-of-play of the individual actions of the plan and is part of the monitoring of the CAFS action plan implementation. It has been prepared in consultation with Commission departments and Executive agencies to accompany the 2025 Report on the protection of the European Union's financial interests, the so-called PIF report.

The text in blue represents the actions as published in July 2023, while the remaining text reflects the state-of-play of the implementation of the actions on 31 May 2026.

¹ COM(2023) 405 final and SWD(2023) 245 final.

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
1	Further develop, promote and increase the use of the current Arachne system in the Commission and in Member States notably by increasing user-friendliness and exploring possibilities for interoperability and synergies with other corporate IT tools as well as national databases.	DAC, EMPL: lead Shared management DGs, JRC: support	2023 and continuous
State-of-play May 2026 Arachne+² is currently being progressively deployed, with onboarding activities started after service activation of 28 April 2026 and currently ongoing across the Commission and Member States, while the decommissioning of the current Arachne solution is foreseen after the completion of the onboarding activities. Since 2024, the Commission has been strongly promoting Arachne with Member States. The number of users increased by 56,31% between 1 January 2024 and 1 May 2026, reaching the total of 26,084 users. Currently, 23 Member States are using Arachne+ on a voluntary basis and at different level of intensity, among which 18 for CAP³ and 19 for RRF⁴ purposes. The migration from Arachne to Arachne+ will start for all Member States to be implemented by 30 June 2026. DG BUDG has also reinforced the resources dedicated to the project to ensure it is fully operational for all management modes for the next MFF by 1 January 2028. Feeding Arachne+ with data will be compulsory from 1 January 2028. To this end, the Commission is providing technical support and training to Member States.			

² Arachne+ is a risk-scoring and data-mining tool, built up on the previously existing legacy Arachne, which is being developed to bring several important changes, e.g. cover all management modes.

³ Belgium, Croatia, Cyprus, Denmark, Estonia, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Netherlands, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden.

⁴ Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Finland, Greece, Hungary, Ireland, Italy, Latvia, Luxembourg, Malta, Poland, Portugal, Romania, Slovakia, Slovenia.

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
2	Continue developing the envisaged single integrated IT system (corporate Arachne) for data mining and risk scoring, in line with the Interinstitutional Agreement and the RRF Regulation ⁵ , with a view to extend its use to all Member States and to all management modes.	BUDG, DAC, EMPL: lead Spending DGs, OLAF, DIGIT, JRC: support	2023 and continuous
State-of-play May 2026 While the Commission proposed the mandatory use of the integrated IT system ‘Arachne+’, the Regulation (EU, Euratom) 2024/2509 on the financial rules applicable to the general budget of the Union does not make its use obligatory. Nevertheless, all texts (including the Inter-institutional Agreement – ‘IIA’) contain a commitment by the Commission to provide Member States with a single data-mining tool that they can voluntarily use for control and audit purposes, with a view to a generalised application by Member States. The Commission will keep doing its utmost to encourage the Member States to use this data-mining tool. A joint statement annexed to the Regulation underscores the Commission's commitment to evaluate the tool's readiness by 2027, with the aim to potentially reopen negotiations on its compulsory use. The transition to the new tool reached an important milestone with Service Activation on 27 April 2026, in spite of some delays, which have been duly reported and acted upon. Significant improvements have been achieved in several areas of the project, in particular in relation to its governance, as a follow up to this audit. Following Service Activation, Phase 3 of the project has commenced and will deliver the governance, data, interoperability, risk analysis, and AI-related capabilities needed to make the system operationally ready and compliant. At the same time, to foster cooperation between the Commission and Member States in developing the tool and preparing for its readiness assessment by the end of 2027, the Commission will keep on organising the regular Expert Group meetings throughout 2026, focusing on risk indicators, interoperability, artificial intelligence, and data protection. So far, a meeting on data protection took place on 19 February 2026, and a meeting on risk indicators is foreseen for 2 June 2026. Three more Expert Group meetings are planned for the year. So far, 19 Member States use Arachne+ for RRF⁶ purposes, including two Member States with dedicated milestones in their RRFs (PL, HU). Other Member States use alternative systems.			

⁵ Regulation (EU) 2021/241.

⁶ Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Finland, Greece, Hungary, Ireland, Italy, Latvia, Luxembourg, Malta, Poland, Portugal, Romania, Slovakia, Slovenia.

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
3	Further develop and increase use of EDES in the Commission and in Member States based on user feedback, in view of its possible extension to shared management, notably by: a. increasing the user-friendliness of the database; b. exploring possibilities for interoperability and synergies with other corporate IT tools as well as national databases; c. enhancing dialogue on EDES among Commission departments and Executive agencies, other EU institutions, Member States and implementing partners.	BUDG	2023 and continuous
State-of-play May 2026 The Commission has continuously stressed the importance and benefits of the Early Detection and Exclusion System (EDES) in protecting the Union budget, notably for the prevention and detection effects on fraud and unreliable behaviours, and for ensuring effective sanctions. a. The Commission has made several improvements to enhance the user-friendliness of the EDES Database, including the introduction of a new feature allowing users to create a case by importing a Business Partner (BP) number from SUMMA. To ensure consistency with the use of SUMMA, a popup warning now appears when sending a case for validation in the EDES database to confirm the absence of BP number. In addition, as of October 2026, two factor authentication will be required to access to EDES also for accounts external to the EU Institutions. b. The Commission is continuously improving the connection between the EDES database and ECFIN, the new corporate financial system launched in February 2025 by integrating in the EDES database new search features using the BP number. The efforts in connecting the EDES database to other Corporate tools are progressing. After the development of a new web service that would allow external organisations (including Member States authorities) to connect to EDES database, the corporate application eSubmission was connected to EDES search Web Service. A survey on the EDES-IMS interface has been circulated among EDES users, the results of the survey were presented at the FDPNet in November 2025. c. The Commission maintains and fosters internal dialogue and with partners by further developing guidance and training on EDES. Over the reporting period, in addition to five regular EDES courses, the EDES experts' platforms were organised in July and November 2025. In September and October 2025, two ad hoc training sessions on EDES were dedicated to EP staff including one for trainers' capacity building. The script for a video capsule on EDES titled '<i>Who should be afraid of EDES? Navigating EDES: Preparing an effective EDES file and knowing when to approach the EDES panel</i>' is in preparation and the filming will be done in the second half of 2026. This video will guide the Authorising Officers in the use of EDES, when making referrals to the EDES Panel. In addition, the video tutorial on how to use the EDES database is also under development. The update of the guidelines on 'effects of an exclusion on ongoing legal commitments' and a Vademecum on EDES is in the final stages and the guidelines will be published in the second half of 2026.			

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
4	Explore the possibility to strengthen the anti-fraud functionalities in SUMMA, notably by: a. considering the creation of a dashboard on unusual patterns in transactions to detect potential irregularities and provide analysis to DGs; b. considering, after the SUMMA go-live, a screening of other databases such as Arachne and commercial databases via the SUMMA Business Partner Integrity Screening, similar to the envisaged screening of EDES and the Financial Sanctions Database, and exploring if and how these anti-fraud functionalities could be used in the Commission and beyond; c. considering additional controls of business partners (legal entities).	BUDG: lead OLAF, spending DGs: support BUDG: lead DAC, EMPL: support BUDG	2025 2025 2025
State-of-play May 2026 Following the exploratory phase carried out in 2025, DG BUDG has further progressed on its path to strengthening of anti-fraud functionalities related to Business Partner data in SUMMA. A Project Initiation Request (PIR) for a <i>Business Partner Compliance & Risk Intelligence Hub</i> was submitted and acknowledged by the Information Technology and Cybersecurity Board (ITCB) on 21 April 2026. The initiative aims to further develop the Business Partner framework and assess options to embed fraud risk indicators and screening functionalities within financial workflows. The proposed initiative foresees: a. A meeting was held on 21 November 2025 with OLAF to further clarify the definition and scope of ‘unusual’ patterns. DG BUDG has indicated its intention to enhance the data warehouse with any additional financial or budgetary data deemed necessary, which could subsequently be explored through appropriate data mining tools. In parallel, discussions are ongoing with DIGIT and OLAF regarding OLAF’s potential level of access to Arachne+ and the new business requirements that may arise, should Arachne+ be selected as the preferred tool for such analytical purposes. b. Strengthening the interoperability of SUMMA with systems such as Arachne+, IMS and external databases (e.g. ORBIS). The initiative foresees the progressive integration of fraud risk indicators and screening functionalities within Business Partner processes. c. The implementation of solutions to enhance data quality and reliability, including Optical Character Recognition (OCR) and Intelligent Document Processing technologies. These elements aim to introduce automated data enrichment, validation and screening functionalities. The next step foreseen is the preparation of a Project Charter by the end of 2026. Further developments, including implementation (2027–2028), remain subject to governance approval and detailed planning.			

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
5	Increase the user-friendliness of the Irregularity Management System (IMS) for Member States authorities and relevant Commission staff, the use of the system and therefore the completeness and accuracy of the data in the system, notably by: a. upgrading the system technically; b. exploring the possibilities for interoperability with other Commission and national systems dedicated to protecting the EU's financial interests.	OLAF	2023 and continuous
State-of-play May 2026 IMS is the system through which Member States report on irregularities and fraud affecting the EU budget to the Commission, allowing the Commission to analyse for example trends and modus operandi. It has potential for greater interoperability with other corporate tools of the Commission, such as Arachne+ and EDES, and with digital tools in Member States. OLAF, which runs the IMS on behalf of the Commission, is continuously working on improving its user friendliness. a. In July 2025, an improvement was implemented in IMS concerning the field 'Initiating authority – complete name'. This field is now automatically populated based on the authority creating the case. This enhancement helps ensure more consistent data entry and reduces the risk of incorrect manual changes. Previously, in some cases, the name of the initiating authority was modified directly in IMS through field 1.5, instead of being updated in URT, the dedicated application for managing users and authorities. In April 2026, work resumed on revising several dropdown lists (codelists) for the 2021–2027 programming period to strengthen data collection and improve data quality, with implementation planned for Q2 2026. This includes a new codelist on the functions and roles of the authorities, enabling more precise data collection. The stages of proceedings were also revised to better align with national practices. Further improvements were also introduced to support the reporting of irregularities under new instruments. In 2025, competence for the Ukraine Facility was established in IMS, and the Ukrainian authorities began reporting irregularities. In September 2025, the CLIMATE competence was created in IMS to enable the reporting of irregularities related to the Social Climate Fund. In February 2026, the Reform and Growth Facility for the Western Balkans competence was created in IMS to enable the reporting of irregularities related to that Facility. b. As regards interoperability and links with other Commission systems, an EDES survey was launched in February 2025. The results were discussed with DG BUDG, and possible corrective measures identified through the survey were taken into account.			

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
6	Explore options to improve the efficiency and accuracy of financial and administrative monitoring of follow-up of OLAF cases, notably by increasing data interaction possibilities between OLAF and Commission departments and where appropriate monitoring of the follow-up of EPPO cases based on information received from the EPPO.	OLAF, SG, BUDG	2024
State-of-play May 2026 This action has been completed end of 2024.			

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
7	Explore options to improve internal communication on cases of fraud and irregularities by: a. exploring the possibilities of developing IT solutions for communication between OLAF, Commission departments and Executive agencies along the full life cycle of a case - from communicating suspicions of fraud to OLAF, through selection and investigation, to follow-up and monitoring (including on information received from the EPPO, where appropriate) - to make such communication more regular and efficient, while respecting the confidentiality of investigations; b. updating Commission departments and Executive agencies bilaterally, as well as the Secretariat-General where appropriate, on the status of OLAF cases every six months in the meantime	OLAF: lead SG: support OLAF	2025 2024
State-of-play May 2026 Communication with other Commission departments and Executive agencies on OLAF investigations will be facilitated by an increased use of digital tools. a. An OLAF internal study on cases-related exchanges between OLAF and other stakeholders was finalised in May 2024. Any further study and related development of IT solutions will depend on the outcome of ongoing discussions related to the EU anti-fraud architecture. b. This sub action has been completed in 2024.			

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
8	Set up a working group to explore available and possible future options for strengthening digital control against plagiarism, also for 'external' plagiarism comparing not only documents prepared for the Commission but also other documents.	OLAF: lead All DGs: support	2024
State-of-play May 2026 This action has been completed.			

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
9	Develop a matrix of risk indicators in GETI (Get Intelligence system) to contribute to fraud prevention and to pro-actively identify high risk projects and entities, targeting aspects such as unusual behaviour, financial information and contractual patterns.	OLAF	2026
State-of-play May 2026 GETI is an OLAF data analytical tool used for simultaneously searching in multiple data stacks of structured and unstructured data in multiple different languages. GETI finds information quicker and more efficiently, by bringing together data from different sources. OLAF has gathered and implemented various risk indicators with the aim to pro-actively detect irregularities. By May 2026, six analytical reports flagging potential irregularities for further investigation were delivered to the investigative units. Work on a pilot to integrate the identified risk indicators into a generative AI based tool, complementing GETI dashboards was conducted throughout 2025.			

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
10	Set up a working group to explore available and possible future options for strengthening digital control of external service providers and experts, notably checking that they do not claim reimbursement for the same hours from several sources.	OLAF: lead All DGs: support	2024
State-of-play May 2026 This action has been completed.			

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
11	Further strengthen the Commission's IT and information security to respond quickly and effectively to evolving cyber-security threats, including the threat of cyber-fraud, and minimise potential impacts, notably by: a. regularly revising the IT security strategy and, as applicable, the IT security plans based on comprehensive risk assessments that take the possibility of cyber-fraud into account; b. ensuring close cooperation on information security between EU institutions and bodies, notably on investigations of leaks of information, on common rules and tools to securely exchange information.	DIGIT: lead strategy All DGs: lead plans OLAF: support HR: lead OLAF: support	2023 and continuous 2023 and continuous
State-of-play May 2026 Cybersecurity threats are constantly evolving. The Commission is committed to ensuring the safety and security of its digital assets and reputation, as well as maintaining the continuity of its operations. a. DIGIT regularly monitors and reports on the cybersecurity posture of the Commission via the IT Security and Risk Report (ITSRR). The release of the 4th quarterly 2025 ITSRR took place in February 2026. The report provides a snapshot on the Commission's IT security risk posture, including updates and key developments in relation to the threat landscape, proactive and reactive cybersecurity and capability development. It also encompasses the assessment of the implementation of the actions planned under the 2025-2026 strategy for the second half of 2025, which showed good progress. b. HR.DS remains committed to ensuring the Commission has the critical capabilities required to address the escalating complexity of security threats and protect its operational resources. HR.DS continued to defend in Council and the European Parliament its proposal to harmonise information security rules among EU institutions, agencies and bodies. Notably, the draft report was presented in September 2025 to the LIBE Committee (Committee on Civil Liberties, Justice and Home Affairs of the European Parliament), while the proposal was discussed at every meeting of the Council Security Committee throughout the year. The new Framework Agreement with the European Parliament modernises the exchange of sensitive and classified information between the two Institutions. Negotiations were successfully concluded in September 2025. Negotiations on an Annex governing the exchange of classified information continued until the end of 2025. The new Framework Agreement was published in the Official Journal on 12 May 2026. HR.DS has also increased the availability of tools to exchange classified information, in particular by rolling out a new tool (SUE) to securely exchange classified information with EU entities and Member States (ministries and permanent representations).			

Foster digitalisation and the use of IT tools to fight fraud

Nr	Action	Lead	Due date
12	Encourage Member States, notably through available funding programmes, to digitalise as appropriate fraud prevention, detection and investigation by supporting the development and use of IT tools for data collection and analysis using advanced data mining, machine learning technologies and forensics, as well as the exploration of emerging technologies such as artificial intelligence, block chain technology and biometrics.	All DGs providing such funding	2023 and continuous
State-of-play May 2026 The Union anti-fraud programme (through its Calls for proposals under the ‘anti-fraud measures’ component), included in 2025 opportunities for Member States and Ukraine for the financing of projects related to the digitalisation of fraud preventive actions, the detection and the investigation of irregularities or fraud against the EU budget. Under the 2025 operational budget, five projects out of the 20 selected for technical assistance funding, were related to this digitalisation process (mostly data collection and data analysis). SG REFORM is implementing a project with the Hungarian Integrity Authority to develop an AI-supported tool. This tool will use a data-driven approach to perform risk analysis and thus identify irregular patterns in procurement and other EU co-funded projects. The goal is to enable risk-based investigations. The project with the Lithuanian Special Investigation Service (STT) has been completed in February 2026 resulting in a tailored AI-supported model that the STT will further refine and develop to inform its corruption risk analysis and investigations. Beyond the funding opportunities, DG ECFIN is assessing the IT systems put in place by Member States to collect data on the implementation of the Recovery and Resilience Plan and to monitor the achievement of milestones and targets.			

Support Member States to reinforce the protection of the Recovery and Resilience Facility, cohesion, agricultural and fisheries funds

Nr	Action	Lead	Due date
13	Further improve the prevention and detection of fraud to the RRF, notably by: a. developing risk indicators on fraud, corruption, conflict of interest and double funding, for the purposes of auditing and identifying potential cases to be transmitted to OLAF for possible investigation or transmission to the EPPO; b. carrying out system audits on the protection of the EU's financial interests focusing on high-risk areas identified in risk assessments; c. continuing anti-fraud awareness raising and training; d. encouraging Member States to make use of IMS to report irregularities related to the RRF in line with an ECA recommendation.	ECFIN: lead OLAF: support	2023 and continuous
State-of-play May 2026 With the large amounts involved in the RRF, the Commission is closely monitoring and taking action to address risks and instances of fraud, corruption, double funding and conflict of interest. a. No updates took place in relation to this sub-action since last year's reporting. b. DG ECFIN has carried out at least one audit on the protection of EU's financial interests in each Member States. Targeted audits on the protection of EU's financial interests are conducted where particular needs have been identified, such as for specific topics, measures, regions or authorities. To ensure that risks are adequately monitored and addressed throughout the life of RRF, DG ECFIN has continued to conduct its annual risk assessment methodology to select Member States for further system audits on the protection of the financial interests of the Union (PFIU). DG ECFIN has undertaken further audit work in 2025 in 5 Member States based on the risk assessment updated in January 2025. For 2026, given that RRF has entered the final phase of implementation, the focus of the 2026 risk assessment shifted towards more targeted PFIU selection, combining PFIU audits with other type of audits for an efficient use of resources. c. The Technical Working Meeting with National Audit Bodies on the Recovery and Resilience Facility (RRF) was held in Brussels on 12-13 February 2026, with a focus groups session dedicated to the continued detection capacity of fraud, conflict of interest, corruption and double funding at the time of RRF final phase, closure and beyond. In addition, DG ECFIN's presentations included guidance on continued detection and reporting obligations. d. Specifically concerning the use of IMS (which is not mandatory under the RRF Regulation), the Member States' audit authorities for RRF have been made aware of the advantages of using IMS for reporting irregularities during the bilateral meetings organised by DG ECFIN, as well as during the abovementioned Technical Working Meeting.			

Support Member States to reinforce the protection of the Recovery and Resilience Facility, cohesion, agricultural and fisheries funds

Nr	Action	Lead	Due date
14	Encourage Member States to put in place effective and proportionate anti-fraud measures, such as strategies at national, plan, programme or authority level and, as applicable, provide guidance and support in this respect.	ECFIN, shared management DGs and OLAF	2023 and continuous
State-of-play May 2026 The Member States are responsible for putting in place effective and proportionate anti-fraud measures to protect the financial interests of the Union. An appropriate framework for developing such measures are national anti-fraud strategies (NAFS), and the Commission, European Parliament and European Court of Auditors have therefore actively encouraged Member States to adopt such strategies. As of February 2026, OLAF has set up a temporary ad hoc working group of national experts to update the 2016 ‘Guidelines on National Anti-Fraud Strategies’. 17 national experts from 13 Member States are part of the working group. The kick-off meeting was held on 26 March. DG MARE has encouraged Member States authorities to consider putting in place NAFS whenever Key Requirement 7 (KR7) was within the scope of audit missions. Between July 2024 and April 2026, nine such audit missions have been carried out, which has brought the Member States covered to 23. A related question in the checklist for KR7 audit assignments under the European Maritime, Fisheries and Aquaculture Fund was included in the beginning of 2026. DG ECFIN has encouraged the adoption of National Anti Fraud Strategy in the context of its RRF audits on the protection of the EU financial’s interests. Where necessary, audit and control milestones requiring Member States to put in place dedicated national anti-fraud strategies were added in national Recovery and Resilience Plans (RRPs). DG ECFIN also updated its two guidance documents on internal control and summary of audits in response to European Court of Auditors Special report 06/2026, which addressed best practices on fraud reporting in relation to the reporting of fraud and suspected fraud cases. DG REGIO, with the cooperation of the European Institute of Public Administration, delivered three seminars in June and October 2025, and January 2026 on ‘Identifying and preventing fraud and corruption in Structural and Cohesion Funds 2021-2027’. All three seminars included a module on NAFS explaining the importance of having such strategies in place.			

Support Member States to reinforce the protection of the Recovery and Resilience Facility, cohesion, agricultural and fisheries funds

Nr	Action	Lead	Due date
15	Provide, as relevant, regular training, awareness raising and exchanges of best practice examples with Member State authorities, either dedicated to or including as an important element anti-fraud matters, such as prevention, detection and handling of irregularities, as well as reporting in the IMS.	ECFIN, shared management DGs and OLAF	2023 and continuous
State-of-play May 2026 The Commission provided the Member States authorities with anti-fraud training, awareness raising and exchanges of best practices in several fora in 2025. The shared management DGs (REGIO, EMPL, MARE and AGRI) continued to provide training and raise awareness of anti-fraud matters, as well as exchanging best practice, in various instances such as meetings with Audit Authorities or anti-fraud seminars for programme authorities. Notably, 26 Annual Coordination meetings with the Audit Authorities (ACMs) included an OLAF presentation on double funding in EU funded projects. DG REGIO, with the cooperation of the European Institute of Public Administration, delivered three seminars on ‘Identifying and preventing fraud and corruption in Structural and Cohesion Funds 2021-2027’ in June and October 2025, and in January 2026. DG REGIO provided in June, September and October 2025 three training courses on the ‘Implementation of Integrity Pacts (IP) in selected public procurement projects financed by EU cohesion funds’. On 26 January 2026, DG REGIO provided a seminar on ‘TSI 2024 Multicounty Project BG, CY, EL on Anti-Fraud - EC Fraud Risk Assessment and Scoring Methodologies’ for almost 400 participants. DG AGRI delivered six seminars on anti-fraud topics in 2025. OLAF has participated in such seminars, notably by delivering presentations to the Online Workshop on Anti-Fraud activities, organised by the Paying Agency for Agriculture of Croatia (June 2025) and to the Seminar on Fraud Risks and Prevention in IPARD implementation (Albania, September 2025). In November 2025, OLAF participated to the anti-fraud seminar in Finland. In March 2026, OLAF participated to a workshop in Ireland (organised together with DG AGRI) and presented the reporting of irregularities in the IMS. In May 2026, OLAF delivered a presentation on the key role of reporting irregularities and fraud, to an anti-fraud seminar in Greece on protecting the EU budget in the common agricultural policy. The topic of antifraud in CAP was covered in the 57th Conference of Directors of EU Paying Agencies (Poland, May 2025), and in the 59th Conference of Directors of EU Paying Agencies (Cyprus, May 2026). In cooperation with the European Institute of Public Administration, OLAF has delivered two seminars on fraud prevention in the European Structural and Investment Fund and Recovery and Resilience Facility. The seminars were delivered for the Members States managing and audit authorities. OLAF has also delivered several training sessions related to the Irregularity Management System (IMS), with the aim of improving reporting quality and enhancing the use of the tool. In October 2025, OLAF delivered a full IMS training to the Irish authorities. In November 2025, OLAF participated in a training for users in Greece, Cyprus and Bulgaria organised by the OECD on the European Commission’s fraud risk assessment and scoring methodology. In May 2026, OLAF delivered further training to users from the Irish agriculture department, focusing on how to report a case in the system. For the RRF, DG ECFIN raised such topics in the annual conference with national audit authorities, as well as bilateral meetings with national audit authorities that take place on a yearly basis.			

Support Member States to reinforce the protection of the Recovery and Resilience Facility, cohesion, agricultural and fisheries funds

Nr	Action	Lead	Due date
16	Promote sharing of best practice and provide guidance for Member States on preventing, detecting, handling and reporting conflict of interest situations.	BUDG: lead ECFIN, shared management DGs: support	2024 and continuous
State-of-play May 2026 Member States have the obligation, when implementing the EU budget in shared management, to take the necessary measures to avoid conflicts of interest. The Commission has stepped up its efforts to provide guidance and allow the Member States to share their experiences with each other. Following the dissemination by the Commission of a consolidated document on best practices to relevant Member States authorities in April 2025, for the RRF, DG ECFIN invited Member States to share best practices on conflict of interest situations in annual conference with National Audit Bodies. In the 2026 edition, one of the focus groups sessions was dedicated to the continued detection capacity in terms of conflict of interest, corruption, double funding and fraud at the time of RRF final phase, closure and beyond.			

Support Member States to reinforce the protection of the Recovery and Resilience Facility, cohesion, agricultural and fisheries funds

Nr	Action	Lead	Due date
17	Promote and support the use of IMS by Commission auditors for fraud risk assessment purposes, notably by providing training.	OLAF	2023 and continuous
State-of-play May 2026 OLAF continuously strives to make IMS accessible to relevant Commission staff. IMS can for example support auditors with their risk analysis in the planning of an audit. In March 2026, a short training session on ‘How to search in IMS’ was provided to IMS users in DG EMPL. A further session on the same topic is planned for June 2026 for users from DG ECFIN, DG AGRI, DG HOME and REGIO/EMPL/DAC. These sessions aim to improve users’ ability to retrieve and interpret IMS data, thereby supporting the use of the system for audit-related analysis and fraud risk assessment.			

Support Member States to reinforce the protection of the Recovery and Resilience Facility, cohesion, agricultural and fisheries funds

Nr	Action	Lead	Due date
18	Verify, as relevant, that the work done by audit authorities and certification bodies includes checking on the existence of adequate procedures for timely and accurate reporting of detected irregularities, their handling, follow-up and transmission of information to the competent investigative bodies. This might include cases where the irregular expenditure is withdrawn from EU funding or, in the case of the RRF, corrected and recovered from the final recipients.	ECFIN, shared management DGs	2023 and continuous
State-of-play May 2026 To ensure that the EU's financial interests are protected, it is important that Member States have procedures in place for following up on detected fraud and irregularities. Audit authorities and certification bodies play an important role in verifying that this is the case. For the RRF, DG ECFIN reviewed management declarations and audit reports received with all payment requests and issued recommendations following audits on the protection of EU's financial interests. The work done on the protection of the EU's financial interests and the follow up of reported irregularities are discussed during the bilateral annual meetings with the audit authorities. In addition, during the Annual Conference with National Audit Bodies held on 12 and 13 February 2026, the participants discussed how to carry out targeted checks on PFIU at the time of RRF final phase, closure and beyond. Moreover, as audit authorities play an important role in the internal control system, DG ECFIN also carries out compliance audits to assess the reliability of the work performed at national level. Since the start of the RRF, DG ECFIN has conducted 23 compliance audits or combined audits with compliance elements. By April 2026, DG MARE conducted 23 audit missions on KR 7 using the checklist updated in 2024. DG AGRI updated the specific guidance n. 5 for Paying Agencies regarding debt management. The Guidance was discussed in the Agriculture Funds Committees and Expert Group Meetings. On 16-17 June 2025 and 17-18 November 2025, presentations on debt management were delivered (with focus on recoveries targeting persons responsible for the irregularities).			

Support Member States to reinforce the protection of the Recovery and Resilience Facility, cohesion, agricultural and fisheries funds

Nr	Action	Lead	Due date
19	Support Member State authorities to improve the quantity and quality of irregularity reporting to the Commission via the IMS, notably by: a. developing and updating guidance on reporting, for example, the IMS handbook, including on issues related to conflicts of interest; b. reminding Member State authorities in the communication on the outcome of a Commission audit or an investigation on the obligation to report in IMS irregularities above the threshold, also when identified during a Commission audit or an investigation, and to confirm explicitly their reporting of those irregularities to allow for their exact identification.	OLAF: lead Shared management DGs: support Shared management DGs: lead OLAF: support	2024 2023 and continuous
State-of-play May 2026 For the EU to have a complete and correct picture of the irregularities and fraud against EU funding, the Member States need to report them in IMS. To support the Member States, OLAF issued guidance on reporting. a. The Handbook on the reporting of irregularities was adopted in September 2025. It includes guidance on issues related to conflict of interest. b. Following shared management DGs reminder to Member States authorities about the obligation to report in IMS irregularities above the threshold, Member States started using the new procedure and OLAF is monitoring it.			

Reinforce the protection of funds under indirect management and in the external relations area

Nr	Action	Lead	Due date
20	Develop a joint ethics and anti-fraud training plan with the EEAS, to ensure that specialised training is delivered consistently for targeted groups of staff notably in the Representations, Delegations and Missions.	External action DGs: lead OLAF, HR: support	2024
State-of-play May 2026 This action has been completed. Further streams of work deriving from this action were carried out throughout 2025. The learning path on ‘<i>Fraud prevention, awareness raising, and OLAF investigations</i>’ prepared by DG INTPA is available on EU Learn since May 2025. It has been further enhanced through the inclusion of new e-learning training courses in 2025 and 2026, such as the one developed by DG COMP (with the support of DG BUDG) entitled ‘<i>Detecting bid rigging: what is bid rigging and how can we fight it together?</i>’. Additionally, a dedicated e-learning course on conflict of interest, developed by DG BUDG, has been made available on the learning path on ‘<i>Fraud prevention, awareness raising, and OLAF investigations</i>’ to raise awareness about instances leading to conflict of interest situations in direct and indirect management and to provide staff members working in RELEX DGs with hands-on information about the prevention and mitigation of conflict of interests. The learning path on ‘<i>Fraud Prevention, Awareness Raising, and OLAF Investigations</i>’ on EU Learn has been consistently promoted through the anti-fraud intranets of external action Commission services, anti-fraud newsletters, as well as through jointly organised anti-fraud training sessions by DG INTPA, DG FPI, DG MENA, DG ENEST and OLAF, which take place four times a year. This participation is crucial for ensuring that staff receive comprehensive training on ethics and anti-fraud issues. As part of its efforts to strengthen anti-fraud measures, DG ENEST successfully organised a comprehensive anti-fraud training session for the European Union Delegation in Bosnia and Herzegovina on 3 March 2026, with approximately 140 participants attending, and featuring presentations from experts from OLAF, DG ENEST, and EEAS on fraud prevention, investigations, and guidelines, providing staff with the necessary knowledge and skills to prevent and combat fraud.			

Reinforce the protection of funds under indirect management and in the external relations area

Nr	Action	Lead	Due date
21	Raise awareness of pillar-assessed partners in the field of external action on their obligation to notify the Commission of cases of detected irregularities, fraud and exclusion situations, notably by: a. providing the partners with guidance on the information to be shared with the Commission when notifying cases; b. inviting OLAF to participate in relevant meetings with major recipients of EU funding.	INTPA: lead External action DGs, OLAF, BUDG: support External action DGs: lead OLAF: support	2024 2023 and continuous
State-of-play May 2026 The Commission may delegate the implementation of EU-funded projects to partner organisations in indirect management. To ensure that the partner organisation's internal rules and procedures guarantee a high level of protection of EU funds, the organisation must pass a pillar assessment. Pillar-assessed partners have an obligation to notify the Commission of cases of detected irregularities, fraud and exclusion situations. a. On 29 October 2025, the revised Contribution Agreement Manual ('CA Manual') was published on DG INTPA Intranet page (as Annex e2f13 to the Companion v.16) and on DG INTPA Internet page Working with partner organisations - European Commission. DG INTPA's main partners – notably those with whom there is a Financial Framework Partnership Agreement (a long-term strategic agreement) as well as those with whom there is an arrangement for submitting a global Management Declaration - have been informed accordingly about the updated version of the CA Manual. The changes introduced reflect exchanges with OLAF about the list of a minima information to be provided by the Organisation to the European Commission and the Contracting Authority in case of established fraud, irregularities or a suspected case of fraud, corruption or any other illegal activity affecting the financial interests of the Union. In addition, the updated version of the CA Manual also reflects OLAF's interpretative guidance on the term 'suspected cases' in response to partners' requests for clarification as regards the obligation under Article 158(7) of the 2024 Financial Regulation ('FR') for entities implementing EU funds under indirect management to '<i>notify the Commission without delay of cases of established fraud and irregularities and their follow-up, as well as any information relating to suspected cases of fraud, corruption or any other illegal activity affecting the financial interests of the Union</i>'. These updates were also introduced in the Contribution Agreement for Financial Instruments Manual ('CAFI Manual' - Annex e3c10 to the Companion v.16). DG ECHO sent a notification to all pillar-assessed humanitarian partners specifying fraud reporting obligations on 15 December 2025. b. Between March 2025 and April 2026, DG INTPA facilitated dialogue between OLAF and key international partners to clarify and reinforce reporting obligations under the EU's anti-fraud framework. A recurring theme was the interpretation of the newly introduced terminology 'suspected cases' of fraud or corruption in the Contribution Agreement (CA) template, a point emphasised in meetings with the OECD (March 2025), UN partners (May and June 2025), EBRD (July 2025), and the African Development Bank (February 2026). OLAF's presentations, such as those delivered to the EU-UN FAFA Working Group and the Joint Technical Reference Group (JTRG), underscored the need for proactive disclosure.			

Reinforce the protection of funds under indirect management and in the external relations area

Nr	Action	Lead	Due date
22	Develop common lines of action with the EEAS to reduce the risks associated with local agents who remain in the same post for a long period of time in the Delegations.	External action DGs: lead OLAF, HR: support	2024
State-of-play May 2026 This action has been completed. Further streams of work deriving from this action were carried out throughout 2025. An action plan to reduce the risks associated with local agents who remain in the same post for a long period of time in the Delegations was adopted and sent out to respective Commission services and EEAS on 20 May 2025. Throughout 2025, DG INTPA continued the implementation of the Action Plan through its supervision missions to 12 EU Delegations. The following aspects have been raised with the EU Ambassadors and other staff members: <i>(i) Identification of colleagues dealing with the same portfolio/projects since more than 6 years and assessment of their roles, functions and responsibilities, (ii) alignment between job descriptions and work actually implemented by local agents, (iii) expatriate staff supervising every stage of visa circuits for local agents participating in a project/programme and (iv) restriction of access to the Delegation premises to local agents while expatriate staff is absent.</i> On 21 October 2025, DG INTPA issued a note on ‘Ethics standards, reporting irregularities, alleged fraud and corruption, and disclosure of information by staff’ to all INTPA staff, aiming to ensure that all staff members are aware of the professional ethics standards, the importance of fraud prevention and detection, as well as the rules and guidelines for disclosure of information and the security of sensitive non-classified information in AI systems. The note includes an annex with all existing trainings on ethics and anti-fraud, which are regularly promoted also via DG INTPA’s anti-fraud newsletter and/or DG INTPA’s Anti-Fraud Policy webpage (point 4 – Learning and Development). On top of that, ethics training has been structured and promoted via the learning path on ‘Fraud prevention, awareness raising and OLAF investigations’. DG TRADE issued a similar note on ‘Ethics standards, reporting irregularities, alleged fraud and corruption, and disclosure of information by staff’ to all TRADE staff on 17 December 2025. DG ENEST sent an annual reminder to staff on ethics and anti-fraud as well as on compulsory attendance to anti-fraud trainings and/or information sessions in the last three years. DG ENEST has included risk assessment points in supervision missions, focusing on confirmation of local agents' tasks aligning with updated job descriptions, surveillance of local agents by expatriate staff in project/programme stages and access restrictions to Delegations for local agents when expatriate staff are not present. DG MENA included a specific question on local staff attendance at ethics and anti-fraud training in its questionnaire for Supervision Missions. In close cooperation with the EEAS and the COMDEL members (RELEX and central services), an updated policy on local agent contracts (fixed-term contracts) was put in place in 2025.			

Reinforce the protection of funds under indirect management and in the external relations area

Nr	Action	Lead	Due date
23	Improve the use of IMS in candidate countries, notably by: a. developing guidance on irregularity reporting in IMS; b. providing training to relevant national authorities; c. raising awareness among relevant authorities on the need to report irregularities in IMS in a complete and correct manner.	OLAF: lead NEAR: support OLAF: lead NEAR: support NEAR, OLAF	2024 2023 and continuous 2024 and continuous
State-of-play May 2026 Under indirect management, the countries benefitting from pre-accession assistance (IPA) must report irregularities and fraud to the Commission, and keep the Commission informed about the progress of administrative and legal proceedings in relation to such irregularities. Such reporting is to be done through IMS. To ensure correct reporting, the Commission provides guidance and training to the candidate countries. a. This sub-action has been completed end of 2024. b. In April 2025, OLAF delivered a training on the practical use of IMS in a Workshop for Ministry of Finance of Serbia. In October 2025, DG ENEST and OLAF participated in the regional online workshop on irregularities, together with representatives from national authorities from Western Balkans and Türkiye to discuss best practices in reporting and managing irregularities. DG ENEST participated to the AFCOS Seminar in Tirana, Albania, organised by OLAF in October 2025, which provided a platform for exchanging experiences and strengthening cooperation among national authorities and EU Delegations in the Enlargement and Eastern Neighbourhood region. In the same event, OLAF delivered a training on strengthening the role of national authorities in preventing detecting and monitoring irregularities and on the reporting of irregularities in IMS and needs for simplification. c. DG ENEST assigned Irregularity Officers in the EU Delegations in order to liaise with the national authorities and follow up on the irregularities reporting. National authorities continue to report quarterly on follow-up of irregularities to DG ENEST as requested. To support DG ENEST in better identifying the programmes used in pre-accession countries, new programme codes have been introduced in the IMS system.			

Reinforce the protection of funds under indirect management and in the external relations area

Nr	Action	Lead	Due date
24	Develop guidance and exchange of best practice on addressing the risks to spending in emergency situations (follow-up to 2019 CAFS action 29), focusing on conflict of interest.	ECHO, FPI, HOME: lead OLAF, BUDG: support	2024
State-of-play May 2026 This action has been completed in April 2025.			

Reinforce the protection of funds under indirect management and in the external relations area

Nr	Action	Lead	Due date
25	Cooperate with Ukraine authorities, international donors and their anti-fraud services to protect EU funding from fraud and corruption, notably by: a. strengthening national anti-fraud structures through capacity building, in particular by: i. providing targeted anti-fraud support to national authorities, e.g. through training and exchange of expertise; ii. supporting accession to the Union Anti-Fraud Programme; b. collaborating on possible cases affecting the EU's financial interests, including through exchange of information.	OLAF	2023 and continuous
State-of-play May 2026 The EU is spending large sums of money to support Ukraine in meeting present and future challenges. All players involved must do their utmost to ensure that the funds reach their intended recipients. Throughout 2025, OLAF continued its engagement to protect the EU's financial interest with regard to funding to support Ukraine. a. In 2025, the Union Anti-fraud programme financed the training of staff members of the Ukrainian law enforcement authorities, who participated in OLAF conferences and training events, such as the conference of the national Anti-Fraud Coordination Services (AFCOS) of candidate countries and potential candidates (which took place on 8-9th October 2025 in Tirana, Albania). In addition, six Ukrainian law enforcement agents participated in the two Digital Forensics and Analysts' Training (DFAT) sessions (November 2025), funded through the Union anti-fraud programme in 2025. Three Ukrainian representatives attended the Anti-Fraud Intelligence Analysis (AFIA) training of June 2025, delivered by OLAF and CEPOL. OLAF cooperated with the Ukrainian Ministry of Finance providing advice and know-how in elaborating the Ukrainian anti-fraud strategy. The national anti-fraud strategy should considerably improve the protection of the EU funds and increase detection rate for irregularities and fraud cases. As the Ukraine Facility competence was set up in the IMS, OLAF provided support to AFCOS Ukraine in establishing its reporting structure and in reporting its first cases in the system. b. OLAF investigative units continued to intensify their cooperation with Ukrainian authorities for cases of fraud or irregularity allegations. OLAF also increased the dialogue with relevant counterparts, such as Ukrainian civil society organisations, Ukrainian AFCOS, the Audit Board and the EU Delegation in Kyiv, to raise awareness about reporting fraud allegations to OLAF.			

Reinforce the EU's capacity to fight customs fraud and protect EU revenues

Nr	Action	Lead	Due date
26	Strengthen the Commission's and Member States' analytical capacities in the customs anti-fraud area by developing data analysis tools and increasing exchange of and access to relevant data for anti-fraud purposes, to improve the prevention and detection of customs fraud.	OLAF, JRC, TAXUD, BUDG: lead	2023 and continuous
State-of-play May 2026 Analytical tools and data sharing play an important role in boosting the EU's capacity to effectively tackle customs fraud. The Anti-Fraud Information System (AFIS) analytical platform (FraudAP) is fully operational. Between June 2025-May 2026, various applications and intelligence reports were produced using the FraudAP. The B2B interface tool between the CIS and Member State national systems was released to Member States on 25 November 2025 and an online training on the implementation of the CIS B2B mechanism was provided to Member State customs authorities on the same day. Since February 2026, the FraudAP4All, which consists of an integrated infrastructure and includes a number of tools for the conduct of data analysis, is available to OLAF investigators. Over the past year, the Customs Anti-Fraud Enabling Technologies 2024-2027 (CAFET-2) has primarily focused on defining the transition from monthly aggregates (Comext) to disaggregated import data (Surveillance) as inputs for price calculations, alongside the implementation of related procedural adjustments. Additionally, substantial attention was given to pre-filtering outliers from the new data source, involving a comparative assessment of multiple methodological approaches.			

Reinforce the EU's capacity to fight customs fraud and protect EU revenues

Nr	Action	Lead	Due date
27	Ensure effective complementarity between customs risk management and anti-fraud activities, notably by: a. strengthening data sharing in the Customs Risk Management System; b. developing and better defining risk indicators related to anti-dumping and undervaluation in the new Financial Risk Criteria Decision; c. developing new common risk criteria for intellectual property rights at import.	TAXUD: lead OLAF, BUDG: support	2024
State-of-play May 2026 Sub-action a. has been completed in Q1 2025; sub action b. has been completed in 2024. c. The Commission established a Subgroup of the Customs Expert Group on Customs Controls and Risk Management to assess the need to develop Common Risk Criteria (CRC) for IPR, and to check if their implementation would be efficient and effective. Based on the results of the work performed, the Subgroup came to the conclusion that it would be premature to go forward with the introduction of binding CRC for the time being. Nevertheless, Member States recognised the need to enhance the risk management at European level and will develop an alternative solution. This solution will be a temporary one until the enhanced common risk approach by the customs datahub under the ongoing customs reform comes in place.			

Reinforce the EU's capacity to fight customs fraud and protect EU revenues

Nr	Action	Lead	Due date
28	Define an anti-fraud strategy for new own resources and identify and implement mitigating measures on fraud risks concerning the Carbon Border Adjustment Mechanism, the EU Emissions Trading System and other new own resources.	OLAF, BUDG, TAXUD, CLIMA	Within two years of adoption
State-of-play May 2026 The Commission presented in June 2023 an adjusted proposal for a next generation of own resources that covered the Carbon Border Adjustment Mechanism (CBAM) and an extension of the Emission Trading System (ETS). CBAM was included in the July 2025 proposal for new own resources (OR) in the framework of the next MFF. The whole package is still to be adopted by the co-legislators and approved by the national Parliaments. However, Member States have started collecting CBAM amounts as from 1 January 2026 (though the price of the certificates has been fixed only in April). These amounts, for the time being, accrue exclusively to the national budgets and only as from 2028 they will constitute OR. Work on the anti-fraud strategy is therefore in an early stage and will have to take account of the experience made and possible problems reported by Member States in the collection of the CBAM amounts. Nevertheless, there will be important synergies between the work on the anti-circumvention strategy and the anti-fraud strategy. On 16 December 2025, the Commission made a proposal to extend the scope of CBAM to certain downstream products, including additional anti-circumvention measures. The review report was also published, alongside the Impact Assessment. The CBAM anti-circumvention measures is an inherent part of the rationale of the proposal that is now with the co-legislators. The work of the Risk Management Network was complemented by two surveys addressed to the Risk Management Network and a number of bilateral technical meetings to cover specific points (some risks identified and/or data quality). Workshops for the elaboration of high level business requirements for the creation of a CBAM Risk Management Module were finalised. A second phase of more detailed and operational elaboration requirements is now ongoing. The workstream is on track.			

Reinforce the EU's capacity to fight customs fraud and protect EU revenues

Nr	Action	Lead	Due date
29	Minimise the potential fraud risks associated with the EU Emissions Trading System (ETS), notably by: a. implementing and enhancing security measures; b. exploring alternative operating models for the ETS Union Registry, and conducting an in-depth feasibility assessment and cost–benefit analysis to inform the decision on a potentially new operating model.	CLIMA CLIMA: lead SG, BUDG, DIGIT, TAXUD: support	2023 and continuous 2024
State-of-play May 2026 The EU Emissions Trading System (ETS) is the world's first major carbon market and remains the biggest one. With a market value of around EUR 770 billion and a revenue of more than EUR 7 billion generated for the EU in 2023, it is vulnerable to cyberfraud. The Commission is therefore enhancing its security measures. a. The external risk assessment of 2024 resulted in eight new security measures of which one was closed in 2025 while the remaining ones are ongoing. b. Throughout 2025, an interservice group led by DG CLIMA, comprising SG, DG BUDG, DIGIT, DG FISMA and DG TAXUD continued to work on an alternative operating model of the Union Registry. The follow-up on this work was presented in the first quarter of 2026 to the Corporate Management Board, who supported the initiative presented by DG CLIMA for the development of such new enhanced operating model.			

Reinforce the EU anti-fraud architecture

Nr	Action	Lead	Due date
30	Ensure effective cooperation between the Commission and the European Public Prosecutor's Office (EPPO), notably by: a. providing guidance to Commission departments and Executive agencies; b. establishing Commission wide cooperation on EDES and on the application of the Conditionality Regulation; c. assessing potential compliance issues with the Member States' transposition and implementation of the PIF Directive.	Central services as appropriate BUDG JUST: lead OLAF: support	2024 and continuous 2023 and continuous 2023 and continuous
State-of-play May 2026 The Commission and the EPPO have a shared interest in fostering an effective and cooperative relationship for the purpose of protecting EU's financial interests. a. The revised Commission-EPPO Agreement was signed in November 2024. The third phase of its implementation, i.e. the deployment of the EPPO Box in the Commission Services, is ongoing. In particular, EPPO Boxes were set up by EPPO with the OLAF assistance in the priority DGs, i.e. the ones receiving most of the communications/notifications from the EPPO. The EPPO held training sessions with each of the DGs where the EPPO Box was set-up. For the implementation of the internal workflow, OLAF has organised a dedicated training session for the priority DGs, delivered jointly with the Commission Secretariat-General (Ares registration and tasks assignment). OLAF has also facilitated the organisation of the EPPO training (EPPO operational communication guide for the use of the Commission Services). OLAF continues to update the Commission's register of EPPO contact points and has created in spring 2026 a dedicated repository of various resources at disposal of the relevant Commission Services. OLAF will continue to act as contact point/dispatcher of the communications between the EPPO and the other DGs until the full deployment of the EPPO Box in all the other DGs. OLAF provides support to the DGs in their day-to-day implementation of the Agreement as required. OLAF will continue to provide guidance to Commission departments and Executive agencies as required, also after the deployment of the EPPO. b. The Commission has maintained and fostered its cooperation with the EPPO for what concerns the administrative follow-up of EPPO cases. Practice is evolving and it is expected to settle with more EDES cases stemming from EPPO investigations. Furthermore, the Commission has kept analysing information provided by the EPPO, both as part of input for the preparation of the annual Rule of Law Report, and on an ad hoc basis. c. The Commission has issued three Reasoned Opinions against Member States for non-compliance of national legislation with the PIF Directive. One case has been closed, and further closures are expected in the next cycles. In total, five cases remain open.			

Reinforce the EU anti-fraud architecture

Nr	Action	Lead	Due date
31	Strengthen the support to Decentralised agencies and Joint Undertakings ⁷ in their effort to fight fraud, notably in establishing a coherent anti-fraud framework across agencies by: a. providing training on ethics and anti-fraud matters; b. providing methodology and advice on anti-fraud strategies; c. sharing knowledge, allowing the agencies to publish relevant information on the inter-agency website; d. regularly participating in relevant meetings of the EU Agencies Network to inform on anti-fraud matters.	OLAF: lead HR: support OLAF OLAF OLAF	2023 and continuous 2023 and continuous 2023 and continuous 2023 and continuous
State-of-play May 2026 The EU Decentralised agencies and Joint Undertakings are autonomous bodies with own legal personality, established by a founding regulation. They contribute to the implementation of various EU policies, sometimes with an important budget. While they have different governance structures, mandates and tasks, they are all bound to follow financial rules similar to those of the European institutions and to prevent fraud and irregularities. a. Throughout 2025 and in the first quarter of 2026, upon request, OLAF delivered 14 tailored-made training courses and presentations on ethics and anti-fraud matters to the Decentralised agencies and Joint Undertakings and their cooperation networks dealing with anti-fraud matters. b. OLAF provided guidance for anti-fraud strategies to Decentralised agencies and Joint Undertakings, based on the 2024 dedicated methodology. c. OLAF provided advice on anti-fraud matters to the Decentralised agencies and Joint Undertakings, and shared relevant material to be published by inter-agency networks or on local websites of agencies. d. OLAF regularly participated in relevant meetings of the EU Agencies Network working groups related to anti-fraud. On 9 October 2025, in the context of the meeting of the Network of the Commission Representatives on Agencies' Boards, OLAF presented conclusions after one year of implementation of the new anti-fraud strategy methodology by the agencies.			

⁷ Bodies set up under the Treaty on the Functioning of the European Union and Euratom Treaty and referred to in Articles 70 and 71 of Regulation (EU, Euratom) 2018/1046.

Reinforce the EU anti-fraud architecture

Nr	Action	Lead	Due date
32	Protect and empower investigative journalists as an important source of information on suspected fraud, notably by ensuring that appropriate EU legislation is in place including on SLAPP (strategic lawsuit against public participation) and on media freedom (European Media Freedom Act), and that Member States take appropriate measures to put in practice the Commission Recommendation on SLAPP and that on the safety of journalists, while funding projects in support of investigative journalism.	CNECT, JUST	2023 and continuous
State-of-play May 2026 The Commission adopted the European Democracy Shield in November 2025. It includes reinforced financial support for independent and local journalism to be provided under the new Media Resilience Programme, an Update of the Commission's Recommendation on the Safety of Journalists and step up action to support the EU's existing framework to combat abusive lawsuits against public participation (SLAPPs). The Anti-SLAPP Directive entered into force on 6 May 2024 and the transposition deadline for Member States was 7 May 2026. The Commission held three transposition workshops in November 2024, May 2025 and November 2025 with Member States and supported them in the transposition process with clarifications and replies to their questions. To intensify its efforts to protect journalists against undue pressure, threats and attacks, the Commission will update its Recommendation on the safety of journalists to support a stronger safety and enabling environment for journalists and for quality news reporting (primary source journalism) in society in April 2027. In April 2026, the Commission has renewed the mandate and composition of the expert group against SLAPPs to foster support for victims. In April-May 2026, the Commission collected feedback through a public survey and, on 7-8 May, organised a high-level event on combating SLAPPs to support the review of the Anti-SLAPP Recommendation. In addition, several focus groups with relevant stakeholders are foreseen for June 2026, to support the aforementioned review. Furthermore, to promote safe harbours for journalists, researchers and civil society organisations active in analysing the information environment and its evolutions (e.g. the impact of AI), the Commission will adopt guidelines to support the implementation of relevant EU rules, such as the Digital Services Act (DSA), the Regulation on political advertising or the AI Act. The financial support to media sectors of special relevance to democracy (including investigative journalism) under the cross-sectoral strand of Creative Europe since 2023 continues with support of around €5-7 million per year.			

Reinforce the EU anti-fraud architecture

Nr	Action	Lead	Due date
33	Enhance the involvement of civil society in the Commission's anti-fraud efforts, notably by exploring the possibility to work with civil society organisations to increase whistleblowing and reporting of suspicions of fraud.	OLAF, DGs as appropriate	2024
State-of-play May 2026 This action has been completed in 2025.			

Reinforce the Commission's anti-fraud governance and maintain a high level of coordination and cooperation among Commission departments and Executive agencies

Nr	Action	Lead	Due date
34	Maintain a high level of coordination and cooperation on anti-fraud matters between Commission departments and Executive agencies through the Fraud Prevention and Detection Network (FPDNet) and its subgroups.	OLAF	2023 and continuous
State-of-play May 2026 OLAF Correspondents and other anti-fraud professionals in Commission departments and Executive agencies meet in the Fraud Prevention and Detection Network (FPDNetwork) and its subgroups. These meetings are organised and chaired by OLAF, and a forum to share the latest developments on anti-fraud policy, develop such policy and exchange experiences. The FPDNet is involved in the coordination and monitoring of the implementation of the CAFS Action Plan.			

Reinforce the Commission's anti-fraud governance and maintain a high level of coordination and cooperation among Commission departments and Executive agencies

Nr	Action	Lead	Due date
35	Regularly include aspects of the Commission's anti-fraud policy on the agenda of the Corporate Management Board meetings, for example: a. the follow-up to OLAF's recommendations and – where applicable – information received from the EPPO; b. overall progress in the implementation of the Commission's anti-fraud strategy and its accompanying action plan.	SG, OLAF: lead All DGs: support	2023 and continuous
State-of-play May 2026 The Commission's Corporate Management Board (CMB) provides coordination, oversight, advice and strategic orientations on corporate management issues, including anti-fraud policy matters. OLAF's Director-General is regularly invited to present aspects of the Commission's anti-fraud policy. a. In October 2025, OLAF was invited to the CMB meeting to discuss the follow-up of OLAF recommendations and information received from the EPPO. b. In the same meeting, the CMB also discussed the state of play of the implementation of the CAFS action plan. Further, the CMB was briefed on the launch of the anti-fraud architecture review. In September 2025, the CMB was briefed about the audit of the European Court of Auditors' (ECA) on cooperation between EU bodies fighting fraud. In December 2025, the CMB took note of the ECA's Special report on tackling fraud in the Recovery and Resilience Facility. In March 2026, the CMB was updated on the ECA's ongoing audit on the Commission's anti-fraud strategy.			

Reinforce the Commission's anti-fraud governance and maintain a high level of coordination and cooperation among Commission departments and Executive agencies

Nr	Action	Lead	Due date
36	Improve continuously service-level anti-fraud strategies and their implementation, notably by: a. updating such strategies and fraud risk assessments in principle every three years⁸; b. seeking OLAF's advice at an early stage in the development of such a strategy or update, submitting the drafts for OLAF's mandatory review and to peer review, and justifying in writing when OLAF's recommendations on the anti-fraud strategy have not been followed. Any issues that cannot be resolved between OLAF and the Commission department concerned may be discussed in suitable fora or be brought to the attention of the Corporate Management Board.	All DGs and executive agencies: lead OLAF: support	2023 and continuous
State-of-play May 2026 Service-level anti-fraud strategies help tailor anti-fraud measures to different policy areas and operations, thus increasing their effectiveness and efficiency. OLAF provides support for the elaboration of service-level anti-fraud strategies through methodological guidance elaborated in consultation with FPDNet, through training and tailor-made advice. a. In 2025, OLAF reviewed and approved the service-level anti-fraud strategies together with their fraud risk assessments of fifteen Commission departments and Executive agencies, in line with OLAF anti-fraud strategy methodology of June 2021. b. OLAF reviewed all anti-fraud strategies submitted in 2025 and early 2026. Since early 2024, all service-level anti-fraud strategies are subject to peer review. A great majority of departments and agencies follow the guidance of OLAF and no systemic issues in this regard were brought to the attention of the Corporate Management Board in 2025.			

⁸ In line with the 2019 CAFS and the anti-fraud strategy methodology of June 2021, ref. Ares(2021)4589215.

Reinforce the Commission's anti-fraud governance and maintain a high level of coordination and cooperation among Commission departments and Executive agencies

Nr	Action	Lead	Due date
37	Make use of OLAF's investigative experience in the Commission's work with individual Member States, notably in the European Semester and in the Rule of Law processes where appropriate.	OLAF	2024 and continuous
State-of-play May 2026 OLAF's knowledge and experience from working in Member States with national authorities can be of relevance to the European Semester and the Rule of Law processes. As regards the European Semester process, OLAF participated in a number of meetings in 2025 and spring 2026 to better assess where OLAF's contribution would be appropriate. As regards Rule of Law, OLAF contributed to the 2026 Rule of Law package and regularly participates in the discussions on individual Member States. OLAF continued to record potential Rule of Law issues in a dedicated module in its case management system.			

Reinforce the Commission's anti-fraud governance and maintain a high level of coordination and cooperation among Commission departments and Executive agencies

Nr	Action	Lead	Due date
38	In implementing the EU's anti-corruption policy ⁹ , exploit the synergies between anti-fraud and anti-corruption policies, notably by identifying common areas of high risk and measures to address such risks.	HOME, OLAF	2023 and continuous
State-of-play May 2026 In 2025, following a Commission reorganisation, the Anti-Corruption team joined DG JUST from DG HOME. As a result, action 38 is now also co-lead by DG JUST. At the Third Plenary Meeting of the EU Network Against Corruption (October 2025), OLAF presented its analysis on the relation between corruption and fraud to the detriment of the EU's financial interests. Throughout 2025, DG JUST pursued negotiations with the co-legislators on a Directive on combating corruption and a provisional political agreement was reached between the European Parliament and the Council in December 2025. A study on Mitigating High-Risk Corruption in EU Member States will be finalised by DG JUST in the second quarter of 2026. Currently, the study on national anti-corruption strategies is being carried out. DG JUST also organised the Third Plenary Meeting of the EU Network Against Corruption and held other activities under this banner, including a number of national workshops in Member States. The EU Anti-Corruption Strategy is currently in preparation and is scheduled for adoption in Q4 2026. It will complement several other recent or ongoing initiatives, including the review of the EU Anti-Fraud Architecture (AFA).			

⁹ See the Anti-corruption package adopted by the Commission on 3 May 2023.

Reinforce the Commission's anti-fraud governance and maintain a high level of coordination and cooperation among Commission departments and Executive agencies

Nr	Action	Lead	Due date
39	Exploit the synergies between policies against organised crime, fraud and corruption, notably by identifying sectors at risk of fraud and corruption by organised crime, and of its infiltration in the legal economy, and measures to address such risks.	HOME, OLAF	2023 and continuous
State-of-play May 2026 Fraud, corruption and organised crime are often interlinked. These interlinkages need to be better understood to allow for the development of holistic policies. On 16-17 October 2025, DG HOME organised a meeting with Member States and EU Agencies and bodies. The objective of the meeting was to prepare for the modernised rules to combat organised crime (as listed in the Commission Work Programme 2026), with a short session on criminal infiltration. OLAF is involved in EMPACT Operational Action OA 2.4, which focuses on fraud involving EU funds. OLAF contributed to a survey aimed at national judicial police responsible for investigating criminal fraud against the EU budget. The collection and analysis of survey results provided insights into how organised crime exploits EU funding mechanisms and could feed into future strategic responses. Part of the same EMPACT Operational Action OA 2.4, at the invitation of the Portuguese co-driver, in November 2025, OLAF also attended and delivered two presentations during the Capacity Building meeting on Strategy and Investigative Techniques on Fraud Involving EU Funds. The presentations focused on the Office mandate, structure and cooperation framework but also delivered a thorough overview of OLAF tools repository including AI developments, highlighted different analytical techniques and presented OLAF facilitated trainings (Anti-Fraud Intelligence Analysis - AFIA and Digital Forensics and Analysts - DFAT).			

Strengthen the culture of ethics and anti-fraud in the Commission

Nr	Action	Lead	Due date
40	Map, enhance and promote existing ethics and anti-fraud training and awareness raising for staff at all levels across the Commission, and reinforce the existing financial learning activities with additional messages on ethics and anti-fraud matters.	OLAF, HR, SG, BUDG: lead All DG's: support	2024
State-of-play May 2026 This action has been completed. Further streams of work deriving from this action were carried out throughout 2025. DG BUDG continued to disseminate its training video on conflict of interest in the management of EU budget and to strengthen its messages on the protection of the EU financial interests through its regular BUDG training sessions. 18 training sessions took place between June 2025 and May 2026. The development of a new training video on EDES with focus on exclusion cases with engagement of the EDES panel is in progress. Additionally, BUDG continued to promote other (non-BUDG) anti-fraud and ethics training events in its financial learning paths (i.e. fraud and bid rigging). DG HR redesigned the ethics e-learning module. It will be delivered in September 2026 and include a specific anti-fraud section. OLAF delivered in November 2025 the 'Customisable anti-fraud training modules' available to Commission services to be further tailored to their specificities.			

Strengthen the culture of ethics and anti-fraud in the Commission

Nr	Action	Lead	Due date
41	Promote awareness on Members' ethical obligations among Members of the Commission and Cabinets through the Network of Ethics and Transparency Contact Points and through targeted information for Members at the beginning and end of their mandates.	SG: lead OLAF, HR: support	2023 and continuous
State-of-play May 2026 The EU Treaties and the Code of Conduct for the Members of the European Commission lay down the rules on how Members should perform their duties. They shall observe the highest standards of ethical conduct. In 2020, the Commission established a Network of Ethics and Transparency Contact Points composed of correspondents in the Cabinets of the Members of the Commission. The aim is to raise awareness on the Members' obligations in the areas of ethics and transparency. The Network serves as a regular platform for the exchange of information, and meetings are organised on routine basis. In 2025, three meetings of the Network of Ethics and Transparency Contact Points took place, including one dedicated to updates of the Members' declarations of interests. Furthermore, information sessions were held for both outgoing and incoming Members of the Commission, aiming to raise awareness as regards the ethical obligations applicable to them under the Treaty and the Code of Conduct.			

Strengthen the culture of ethics and anti-fraud in the Commission

Nr	Action	Lead	Due date
42	Provide corporate training and guidance on grants and procurement, including on simplified forms of reimbursement for grants, while ensuring that the training and guidance contain relevant anti-fraud elements.	BUDG	2024 and continuous
State-of-play May 2026 Direct expenditure, primarily in the form of grants and procurement, accounts for a substantial portion of the Union’s budget. Simplified funding mechanisms - such as simplified cost options (SCOs), including lump sums and flat rates - offer significant potential to reduce administrative burden and lower error rates. As a result, their use in EU grant funding is increasingly widespread. Throughout 2025, seven workshops were held on grants, featuring practical exercises on simplified cost options, while 14 procurement-focused sessions addressed anti-fraud measures, conflicts of interest, and professional conflicting interests. The training video on conflicts of interest remained accessible on BUDGpedia. The video explains what constitutes a conflict of interest in EU budget management, how to identify, prevent, and address such conflicts, and how to safeguard the budget’s integrity—including in procurement-related professional conflicts. The BUDGpedia page dedicated to simplified cost options is updated regularly, and the video on conflicts of interest is incorporated into standard BUDG training courses to enhance dissemination. EDES state of play is regularly presented at the RUF meetings and EDES-related elements were discussed in the Procurement Experts Platform (PEP) in July 2025, as well as in February 2026. EDES corporate trainings are held throughout the year: six regular trainings per year plus several ad hoc sessions and/or workshops tailored for target audience (specific institutions, agencies or expert groups).			

Strengthen the culture of ethics and anti-fraud in the Commission

Nr	Action	Lead	Due date
43	Based on identified needs and priorities of Commission departments and Member States, perform and disseminate strategic analysis and guidance, notably to: a. feed into training and awareness raising, fraud risk assessments, and other prevention and detection activities of Commission departments, agencies, Member States and other anti-fraud partners; b. translate audit results and experience from investigations into concrete advice on fraud risks, fraud patterns and red flags, for example, in the form of case compendia.	OLAF: lead All DGs: support	2023 and continuous
State-of-play May 2026 To increase the anti-fraud knowledge of the Commission, partner organisations and Member States, notably on fraud risks, trends and modus operandi, OLAF has established a strategic analysis function within its Anti-Fraud Knowledge Centre. In 2025, OLAF updated and disseminated two strategic analysis reports on agriculture and cohesion policy to relevant Commission services and Member States, to feed into their fraud risk assessments. Updated versions of these reports will be disseminated in 2026. OLAF also carried out an analysis of fraud and irregularities that concerned payments for agricultural practices beneficial to the climate and the environment, to better understand the actual reasons behind the reporting of these irregularities. Concerning the cohesion policy, fraud and irregularities that concerned ERDF funding in relation to European Territorial Cooperation were scrutinised. The main findings fed into the Statistical Evaluation accompanying the 2025 PIF Report. In addition, OLAF has significantly expended the analysis of fraud and irregularities to cover the whole anti-fraud cycle, including prevention, recovery and sanctioning. This holistic approach to the analysis of fraud and irregularities feeds into new indicators about the functioning of the management and control systems.			

Strengthen the culture of ethics and anti-fraud in the Commission

Nr	Action	Lead	Due date
44	Consider anti-fraud aspects when reviewing the recruitment process in the context of the implementation of the Commission's new HR strategy, notably in the behavioural assessments and in the training of selection panels, and reinforce the checks of originals of qualifications and certificates of candidates.	HR: lead OLAF: support	2023
State-of-play May 2026 The action has been completed in 2025.			