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Measures adopted by the Member States to protect the EU's financial interests - Implementation of Article 325 TFEU

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
CAP	Common Agricultural Policy
EAFRD	European Agricultural Fund for Rural Development
EAGF	European Agricultural Guarantee Fund
EDES	Early Detection and Exclusion System
EPPO	European Public Prosecutors' Office
ERDF	European Regional Development Fund
ESF	European Social Fund EU European Union
ESF+	European Social Fund Plus
EU	European Union
FEAD	Fund for European Aid to the Most Deprived
IMS	Irregularity Management System
NAFS	National Anti-Fraud Strategy
OECD	Organisation for Economic Cooperation and Development
OLAF	European Anti-Fraud Office
PIF	Protection of the EU's Financial Interests
RRF	Recovery and Resilience Facility
RRP	Recovery and Resilience Plan
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union
VAT	Value Added Tax

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Introduction

Article 325(2) of the Treaty on the Functioning of the European Union (TFEU) obliges Member States to take the same measures to counter fraud affecting the EU's financial interests as those used to protect their own financial interests. Paragraph 5 adds that the Commission, in cooperation with Member States, should submit a report to the European Parliament and the Council each year on the measures taken to implement this Article.

The Commission asked the Member States to report on up to three measures adopted in 2025 they considered most important for the protection of the EU's financial interests. This report shows common trends as well as includes detailed information provided by each Member State on their country measures.

The data presented in this report comes from Member States responses collected with the PIF Questionnaire 2025. The survey collected both structured and unstructured (free text) information. The report first presents an overview of the measures reported in 2025, followed by lists of all measures, divided by the type of action, and then covers in detail each measure reported by each Member State. The last part includes 9 case studies provided by Member States.

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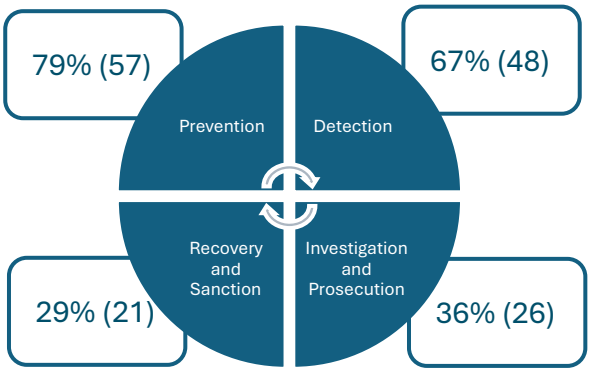
Overview of findings

In 2025, Member States reported **72 measures** aimed at strengthening their anti-fraud architecture and protection of the EU funds. Each country could report up to 3 measures of **LEGISLATIVE**, **ADMINISTRATIVE**, **ORGANISATIONAL**, or **OPERATIONAL** type of action. Out of 72 total, **25 package measures** were reported, with 12 of those covering more than one type of action. Package measures consist of multiple actions adopted simultaneously to achieve the same objective. The rest were **47 single measures**.

Reported measures concern all stages of the anti-fraud cycle, from prevention, through detection, investigation and prosecution, to recovery and sanction. In 2025, the focus was on the **first two stages of the cycle**: over 79% (57) of all measures addressing the prevention stage and nearly 67% (48) the detection stage.



Note: One measure can target more than one stage. Out of 72 measures reported, 18 target one stage, 36 target two stages, 10 target three stages, and 8 target all four stages of the anti-fraud cycle.

Each of the reported measures can be classified according to the type of action it entails. A **LEGISLATIVE** type of action refers to legal acts adopted or amended to enforce legal obligations.

In 2025, Member States reported **20 measures** which had a legislative component, including **7 new legislations** and **16 amendments** (in 3 cases it was both). In the case of 9 measures, the aim was to clarify or consolidate existing rules or remedy flaws. Another 4 measures aimed to enforce the rules in line with developments in EU law. The remaining ones had multiple objectives.

Four measures were related to **criminal sanctions**, either introducing new ones (2) or strengthening the existing ones (2). In one case, new legislation introduced criminal sanctions and extended the time barring.

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ADMINISTRATIVE measures concern legal acts adopted by an administrative body that implement actions provided by legislative acts. Measures may apply across multiple services and bodies (cross-cutting measures).

Member States reported **26 measures** in 2025, which had an administrative component, including **11 new** and **19 updated** measures (in 4 cases it was both). Those include: 3 decisions/resolutions, 3 recommendations, **14 Circulaire/circular, instructions, guidelines, or manuals**, 3 action plans, and 3 others (for example trainings). Majority, 21 measures, aimed to clarify or consolidate existing rules or enhance them. In total, 11 measures impact more than one agency (cross-cutting measures).

Another type of action is **ORGANISATIONAL** meaning decisions or any other non-legislative action taken to change the organisational framework of an administration or body whose tasks and activities relate to the protection of the EU's financial interests.

In 2025, Member States reported **20 measures** which had an organisational component, including **12 new** and **9 updated** measures (in 1 case it was both). In terms of expected results on resource use, 13 measures were neutral on resources, and for 7 measures an increased use of resources was reported. No measure reported in 2025 was linked to a decreased resource use.

Finally, OPERATIONAL measures concern any action with a direct impact on its operations, undertaken by an administration or body whose tasks and activities relate to the protection of the EU's financial interests.

In 2025, Member States reported **26 measures** which had an operational component, including **16 new** and **12 updated** measures (in 2 cases it was both). For most measures (21/26), **multiple expected results** were mentioned: 18 mentioned effects on targeting of checks, 16 enhanced information flow, 13 enhanced ex-ante controls, 12 enhanced coordination, 11 enhanced cooperation, 10 enhanced ex post controls, and 8 targeting of investigations.

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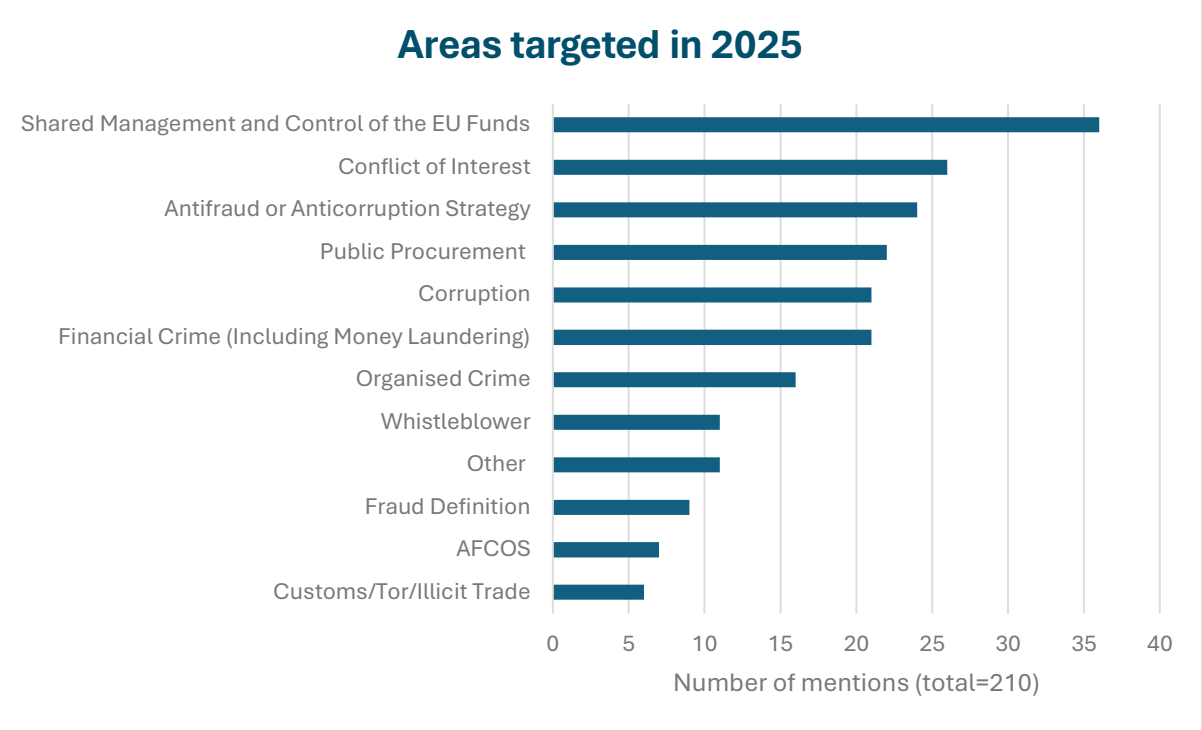
Measures adopted by Member States address fraud risks in different areas vulnerable to irregularities or misconduct. It is possible for a measure to target more than one area. In 2025, the most frequently targeted area was "**Shared Management and Control of the EU funds**", with 36 mentions across 72 measures (17.1% of all mentions). Roughly 1 in 3 measures also mentioned "Conflict of Interest" (12.4% of all mentions) or "Antifraud and Anticorruption Strategy" (nearly 11.4% of all mentions).



Note: One measure can target multiple areas. Out of 72 measures reported, 22 target one area, 17 target two areas, 13 target three areas, 9 target four areas, 1 target five areas, 5 target six areas, 1 target seven, eight and nine areas, respectively, and 2 target 10 areas.

"Other" areas include fraud and duplication of funding, irregularity reporting and investigation, protection of persons reporting regulatory violations, transparency and integrity, and internal audits.

An anti-fraud measure may affect all sectors of the EU budget (horizontal measure) or target specific sectors (sectoral measure). Across all types of measures, Member States report some level of horizontal and sectoral activity. It is visible that **OPERATIONAL** measures tend to concern specific sectors.

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		Sectoral	Horizontal	Total	
LEGISLATIVE	Single	5	9	14	20
	Package	3	3	6	
ADMINISTRATIVE	Single	4	7	11	26
	Package	9	6	15	
ORGANISATIONAL	Single	6	2	8	20
	Package	7	5	12	
OPERATIONAL	Single	12	2	14	26
	Package	10	2	12	
Total single:		27	20	47	**72** measures & **92** types of action mentioned
Total package[Note]:		14	11	25	
Total:		41	31	72	

Note: Package measures may cover more than one type of action. This affects the total number of mentions of each measure type. There were 25 package measures reported in 2025, which mentioned 45 types of actions.

Sectoral measures target at least one of the sectors in the Revenue or the Expenditure domain. This means that one measure may target more than one sectors. In 2025, out of 41 sectoral measures, **25 targeted one sector**, 13 targeted two, 1 targeted four, 1 targeted six, and 1 targeted eight sectors.

The following graph presents the number of mentions of each sector by the type of measure. The most frequently targeted sector in 2025 was the **Expenditure side of Cohesion Policy** funds.

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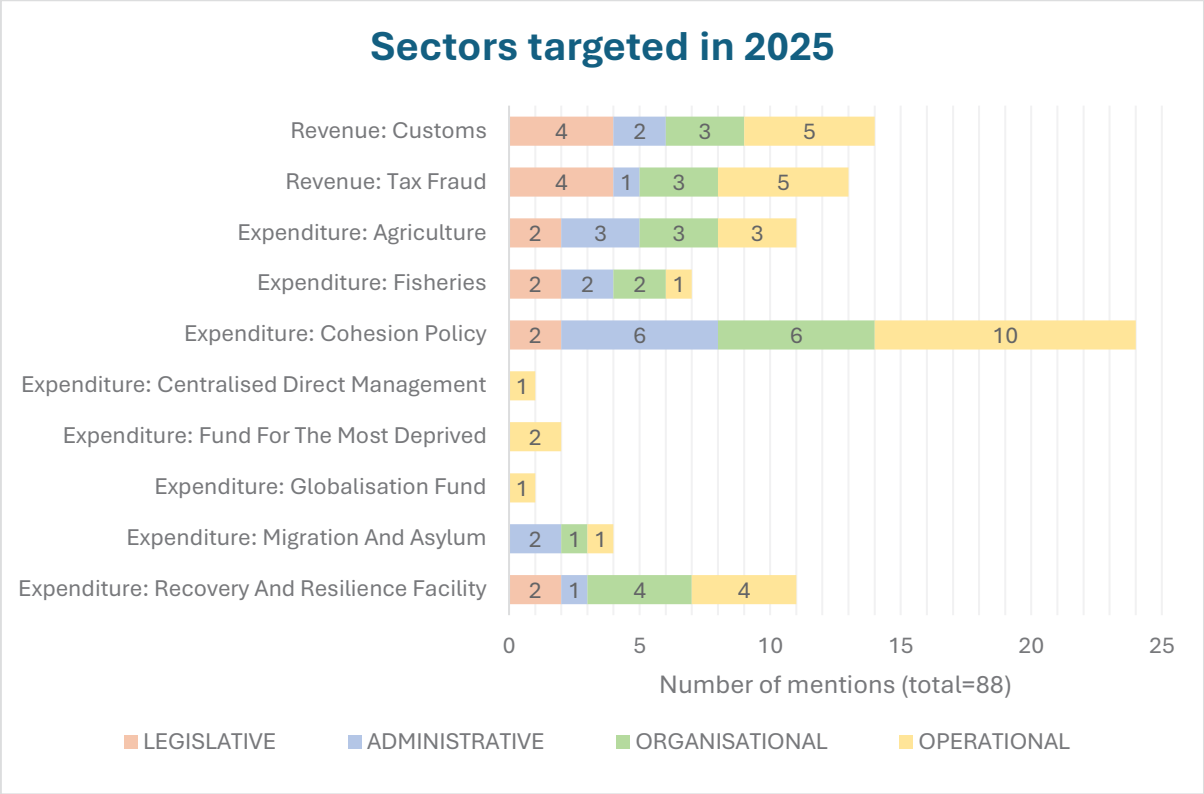

Note: There are 14 sectoral package measures, which include components of multiple types of action and target multiple sectors, resulting in the number of mentions equal to 88.

Common topics and trends in 2025

Measures reported by Member States in 2025 address various aspects of fraud, target multiple areas and sectors and affect all stages of the anti-fraud cycle. Upon closer analysis, it was possible to identify common topics, across the Member States' responses in 2025's responses. Those include focus on early-stage risk identification and exclusion, managing the flow of information and capacity-building activities.

1.1 Early-stage risk identification and exclusion

The clear focus on the prevention and detection of stages of the anti-fraud cycle is visible across all reported measures. In 2025, Member States reported multiple measures that focus on early detection of 'unreliable' counterparts and their exclusion from further procedures. This might include counterparts previously engaged in fraudulent or irregular activities or those not properly disclosing conflict of interest. On top of mitigating risks of fraud, early detection and exclusion facilitates effective and targeted use of resources.

Early-stage risk identification and exclusion			
Member State	**Target**	**Type of measure**	**Description**

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Belgium	Identifying potential conflict of interest	Administrative	Prior to the evaluation of project proposal evaluators tick declaration of honour. A sample of statements is verified via Arachne.
Bulgaria	Excluding unreliable economic operators	Legislative	Mandatory exclusion from award procedures of persons convicted of certain offences.
Cyprus	Identifying red flags	Administrative	Changes to the e-procurement system include automated workflows, role-based access and time-stamped records which reduce discretion and conflicts of interest. Contract-management functions (milestones, variations, payments, alerts) help detect overpricing, irregular amendments and non-performance early.
Hungary	Excluding fraudulent taxpayers	Operational	Post-release controls are used to identify and exclude fraudulent taxpayers, for example by cancelling their tax number.
Ireland	Performing eligibility and compliance checks	Administrative Organisational Operational	Embedding eligibility and compliance checks into the implementation of the Just Transition Fund from the outset. The measure also ensures accountability and traceability of Just Transition Fund spending.
Poland	Identifying potential conflict of interest	Operational	At the stage of selecting projects, using SAMPLER tool to verify conflict of interest, which simplifies the subsequent procedures.

1.2 Managing the flow of information

In 2025, Member States frequently reported measures focused on streamlining information flow as well as harmonising approach and reporting practices. It seems that managing large amounts of data is one of key priorities. Approaches vary between Member States, but a common objective emerges – being able to effectively process and access the data. Examples show measures introducing guidelines, checklists, or common reporting standards, designating dedicated bodies and transferring fraud-related responsibilities, updating and adding features to data systems, and creating dedicated databases.

Accessibility and quality of the collected data is key for robust analytical work. Common practices regarding data collection means and data formats help improve data quality and

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enhance data usability. In 2025, many Member States reported measures taken to improve quality and access to the data, simultaneously strengthening their other anti-fraud efforts.

Managing the flow of information: enhancement of systems and data collection		
Member State	**Type of measure**	**Description**
Croatia	Operational	Implementation of a new system (eKohezija) which stores all project information and is used for management purposes along the whole project cycle.
Cyprus	Administrative	Update of an e-procurement system standardising procedures and documentation, centralising data, recording time-stamped actions across the whole contract lifecycle.
Finland	Administrative	Guidelines on the use of administrative and control system.
Italy	Administrative	Integration of systems with Arachne/SAS model strengthening early detection of fraud and irregularities.
	Operational	Computerisation of register of cases of serious irregularities to allow constant flow of information.
Portugal	Administrative	Dashboards sharing risk monitoring information with managing authorities.
	Operational	Development of a new customs anti-fraud database with interoperability with EU and national systems.
Slovakia	Operational	New IT functionality in the ITMS21+ (the IT system for the Programme Slovakia for the period 2021-2027), including export and import of data between the ITMS21+ and the IMS.
Slovenia	Operational	Introduction of an automatic verification of double financing via a new tab in the system.
Managing the flow of information: Quality of reporting		
Member State	**Type of measure**	**Description**
Cyprus	Administrative	Among others, trainings on using IMS and EDES systems.
Denmark	Administrative	Guidelines on proper reporting of irregularities clarifying identified ambiguities.
Germany	Administrative	Workshop dedicated to IMS system.
Luxembourg	Administrative	Issuance of guidelines includes to be applied in cases of detected fraud or irregularities, the corresponding corrective procedures, and the notification and monitoring of such irregularities.
	Organisational	

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Poland	Operational	Framework checklist harmonising approach of various institutions in selecting elements for verification during checks on public procurement and state aid.
Slovakia	Administrative Organisational Operational	Manual on reporting irregularities (AFCOS); new internal audit guidelines were issued due to the adoption of an amendment to the legislation.

In 2025, Member States reported on changes to the administrative structures aimed at facilitating information flow and clearer division of responsibilities in the anti-fraud domain. Reported examples show, that new institutions, or units within existing ones, have been created to consolidate competencies in various anti-fraud aspects. Establishment of dedicated responsible bodies additionally streamlines communication with other national and EU-level counterparts and benefits from knowledge of highly specialised staff.

Managing the flow of information: Dedicated bodies/functions		
Member State	**Type of measure**	**Description**
Estonia	Organisational	Designation of a new position of personal income tax manager.
Greece	Legislative Administrative Organisational Operational	Transfer of responsibilities, staff and services to Independent Authority for Public Revenue to consolidate control and prosecution mechanisms, integrate information systems, and avoid duplication of responsibilities.
	Legislative	Establishment of a Register of Public Procurement Professionals, with the main objective of simplifying, streamlining and enhancing the transparency, integrity and efficiency of public procurement procedures (Law 5218/2025).
Latvia	Organisational	Transformation of Tax and Customs Police Department into an independent direct administration institution - the Tax and Customs Police aimed at separating and transferring responsibilities.
	Organisational	Establishment of the Customs Audit Division at the State Revenue Service.

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Slovakia	Legislative Administrative Organisational	Establishment of a cross-cutting working group within the Agricultural Paying Agency focused on project assessment, public procurement, conflicts of interest and control of EU funds.
Spain	Administrative	Establishment of the State Independent Whistleblower Protection Authority.
	Organisational	Establishment of an operational group dedicated to EPPO cases.

1.3 Trainings, raising awareness, capacity-building

Member States report continuous efforts to raise awareness and enhance knowledge and skills of individuals engaged in anti-fraud actions. Through trainings and guidelines Member States ensure relevant staff is familiar with current fraud risks as well as systems and procedures and therefore able to adequately address fraud and irregularities Additional measures, not mentioned in the table, may include trainings on specific IT systems or technical guidelines.

Trainings and capacity-building activities		
Member State	**Type of measure**	**Description**
Belgium	Organisational	Mandatory e-learning on combating fraud from top managers and project managers.
Cyprus	Administrative	Trainings on the importance of transparency of lobbying activities and requirements of registration and public disclosure of meetings.
	Administrative	Trainings and guidance to all bodies involved with EU funds aimed at setting common standards.
	Administrative	Targeted training program covering key PIF-areas by the Treasury of the Republic of Cyprus for officials from all authorities involved with EU funds.
Czech Republic	Organisational	Internal training action for staff of the managing authority of Operational Programme Employment+.
Finland	Administrative	Training on good administrative practices aimed at harmonising approaches. Increasing awareness within organisation.
Germany	Administrative	Guideline document on prevention of conflict of interest.
Hungary	Operational	Hungarian Public Procurement Authority updated guidelines on examination of exceptionally low prices, dynamic purchasing system,

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		provided online training and organised conferences focused on conflict of interest and integrity issues.
Ireland	Administrative	The Northern and Western Regional Assembly, a Managing Authority responsible for the European Regional Development Fund introduced an administrative measure to bolster capacity building. They increased initiatives to boost staff awareness with anti-fraud training for governance and control of funds. This has been in many areas including public procurement, conflicts of interest, state aid, integrity and transparency.
Latvia	Organisational	Latvian Procurement Monitoring Bureau organized several webinars and workshops, independently and in cooperation with the State Chancellery and the Latvian School of Public Administration, to strengthen knowledge and practice in public procurement processes.
Lithuania	Organisational	Trainings in the area of transparency and the fight against corruption and fraud addressed at institutions involved with the European Union Structural Funds.
Malta	Administrative	Communication campaign raising awareness among public service and public sector employees.
Slovakia	Organisational	Training focused on protection of financial interests of EU in both the expenditure and revenue sides of the EU budget (tax and customs fraud, money laundering, irregularities, and financial corrections, etc.), targeting law enforcement authorities and employees of managing and intermediary bodies, audit and control bodies, as well as employees working in the area of traditional own resources.
Spain	Operational	The Conflict of Interest Advisory Unit continued dissemination of good practices. The Spanish AFCOS continued its intensive training work on the prevention and fight against fraud to the EU's financial interests.

1.4 Trends in legislative measures: higher penalties, new sanctions

Legislative changes adopted in 2025 revised and sanctioned new offences, for example related to bribing of representatives. Regarding penalties and sanctions, relevant legislative measures favour a stricter approach, increasing the existing criminal sanctions and introducing new ones as well as extending time barring for recognised offences.

Trends in legislative measures		
Member State	**Target**	**Description**

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Bulgaria	A legal person that has benefited or would benefit from a criminal offence	In addition to pecuniary sanctions, new sanctions were introduced, including a temporary ban on participation in funding procedures and public disclosure of decision.
Croatia	Inclusion of all acts of passive and active bribery	Revised and broadened definition of bribery of representatives.
Czech Republic	Illegal employment and tax evasion	New provision allows exchange of information between labour inspection bodies and law enforcement.
Estonia	Legal and natural persons in customs cases	Maximum penalty amount was increased, and misdemeanour fine unit was doubled.
Italy	Violation of EU restrictive measures (asset freezes, embargos etc.)	Introducing criminal and administrative sanctions and assets confiscation. Longer time barring and enhanced sanctions.
Romania	Foreign public officials in international economic operations	Strengthening frameworks and introducing new criminal sanctions.
Sweden	Aggravated fraud related offences, bribery and aggravated bribery offences	Proposal to increase minimum penalties.

Follow-up on the 2024 and 2023 topics

This section follows up on the topics popular in the last two years and shows how measures reported 2025 continue efforts from previous years. The common topics of previous two years include: conflict of interest (2024), digitalisation and new technologies (2024 and 2023), cooperation and information exchange (2024), and whistleblowers (2023).

1.5 Conflict of interest

Similarly to 2024, identifying and addressing situations where conflict of interest occurs remains at interest of the Member States, with 26 measures targeting this area in 2025. Member States use different tools to address the issue, relying on staff declarations, building organisational culture of integrity, or verifications of said declarations, often with the help of IT systems.

Selected measures addressing conflict of interest				
Member State	**Type of measure**	**Tool used**	**Target**	**Description**

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Belgium	Administrative	IT tool for verification	Conflict of interest	Extended use of Arachne for conflict of interest verification of all funds. Sample of declarations will be verified.
	Operational	Declarations	Conflict of interest	Conflict of interest analyses and updated manuals of the ESF+, ERDF and RRF programmes including declarations of internal and external evaluators.
Cyprus	Administrative	Code of conduct	Conflict of interest, Integrity of staff	Revised document sets enforceable standards on integrity, impartiality and conflicts of interest for officials managing EU funds.
	Administrative	IT tool for verification	Conflict of interest	Automated workflows, role-based access and time-stamped records reduce discretion and conflicts of interest.
Germany	Administrative	Declarations	Conflict of interest	Guidance document on prevention was issued for all entities involved, which are now expected to draw up and sign conflict of interest declarations.
Hungary	Legislative Organisational Operational	Cross-verification of data	Integrity of staff	Checks on data retrieval from EU tender systems.
Netherlands	Operational	Declarations	Integrity of staff	Annual declarations confirming absence of conflicts of interest must be signed by all persons involved in projects requiring assessment.
Poland	Operational	IT tool for verification	Conflict of interest	Conflict of interest verification procedure in the SAMPLER tool.
	Operational	Declarations	Conflict of interest	Verification of the declarations of the members of the evaluation committee by an independent organisational unit in the managing authority.

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1.6 Digitalisation

Digitalisation and the use of IT tools to fight fraud is essential for timely and effective response. While digitalisation remains an important objective, it seems that the focus has shifted to making use of the available data, streamlining its flow, and ensuring quality and harmonisation. A summary of the measures falling into this topic is covered in section 1.2 Managing the flow of information. Nevertheless, new systems are being introduced, and new digital databases are being created. In 2025, 13 operational measures concerned the use of IT tools.

1.7 Cooperation and information exchange

Strengthening cooperation and information exchange is an ongoing effort reported by Member States, both in the previous years and in 2025. On the national level there are various agencies that have access to data relevant for combating fraud and the cooperation between them is crucial for the effectiveness of the national anti-fraud system. Part of the measures cover establishing contact points and responsible bodies, which was already covered in the report (see 1.2 Managing the flow of information). At the same time, Member States undertake actions aimed at broader cooperation with external partners, including EU institutions (EPPO, OLAF) or business entities.

Selected measures addressing cooperation and information exchange

Member State	Type of measure	Partners	Description
Cyprus	Administrative	Lobbyists	Mandatory registration of lobbyists and disclosure of meetings for increased transparency.
Czech Republic	Operational	Taxi service providers (Uber and Bolt)	Memorandums of cooperation have been agreed under which there will be regular monthly transmission of information.
Estonia	Operational	International (Latvia, Lithuania, Poland, Finland and Sweden)	Organising a forum for participating investigators to share information on recent tax and excise crime trends, discuss case examples, and strengthen operational contacts.
France	Legislative	Internal agencies	Establishment of an interministerial anti-fraud watch unit for national and European public aid within the Interministerial Anti-Fraud Coordination Office.
Latvia	Organisational	National authorities, managing institutions, and law-enforcement bodies	Conducting two thematic discussions within the AFCOS Council to strengthen a common understanding of risks, harmonize approaches, and improve coordinated preventive and corrective actions across the EU funds management system.

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Slovakia	Administrative Organisational Operational	OLAF, Internal agencies	Among others, establishment of contact points at regional prosecutors' offices of the General Prosecutor´s Office of the Slovak Republic for OLAF investigators. Cooperation agreement between Government Office of the Slovak Republic (AFCOS) and the Office for the Fight against Organised Crime of the Ministry of the Interior of the Slovak Republic.
Slovenia	Operational	EPPO	Links and exchange of information between the managing authority, the EPPO, and the police through regular cooperation and reporting on cases.
Spain	Organisational	EPPO	Establishment of an operational group dedicated to EPPO cases.

1.8 Whistleblowers

The topic of whistleblowers protection and measures undertaken to encourage them to report wrongdoings was popular in 2023. In 2025, 10 measures addressed area of whistleblowers addressing the issue during trainings (Belgium, Cyprus, Czech Republic) or in revised anti-fraud policies and program frameworks (Ireland, Netherlands, Slovakia, Spain). Selected measures are summarised in the table below.

Selected measures addressing whistleblower protection		
Member State	**Type of measure**	**Description**
Austria	Administrative	Establishment of an internal body as a whistleblower system at the federal level: Federal Disciplinary Authority.
Bulgaria	Legislative	Legislative amendment improves the protection of persons who report breaches of EU law.
Denmark	Operational	A new whistleblower scheme allowing anonymous submissions of suspicions of fraud anonymously. Previously it was not possible to make a report anonymously.
Luxembourg	Operational	A new button which redirects to guidance for whistleblowers was added to the website and program platform.

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Spain	Administrative	Establishment of an independent institution - The State Independent Whistleblower Protection Authority - which ensures protection of informants.

List of measures with a LEGISLATIVE component

MEASURE	COUNTRY
2.6 Amendment of the Administrative Violations and Penalties Act	Bulgaria
2.7 Amendment of the Protection of Persons Whistleblowing or Publicly Disclosing Information on Violations Act (ZZLPSPOIN)	
2.8 Amendment to the Public Procurement Act (ZOP)	
2.9 Amendment of the Criminal Procedure Act	Croatia
2.10 Amendments to the Criminal Code	
2.16 Ending tax confidentiality in respect of labour inspection bodies	Czech Republic
2.21 Legislative amendments tightening the framework for customs- and sanctions-related misdemeanours	Estonia
2.28 Improving administrative and judicial cooperation	France
2.33 Transfer to the Independent Authority for Public Revenue	Greece
2.34 Interventions in the institutional framework of public procurement – law reform	
2.37 Ensuring integrity of staff at the National Development Centre	Hungary
2.43 Introducing criminal and administrative sanctions for the violation of EU restrictive measures	Italy
2.52 Infringements in agriculture sector – amendments to legal acts	Lithuania
2.59 Legislative amendment against misuse of legal exception rules	Netherlands
2.66 Strengthening the legal framework to prevent and combat corruption of foreign public officials	Romania
2.68 Strengthening customs control and supervision mechanisms	
2.71 Strengthening control and audit system of public financial resources	Slovakia
2.72 Strengthening the protection of the EU's financial interests within the framework of the CAP	
2.76 Approval of the State Plan to Combat Corruption	Spain
2.80 Strengthening of penalties for certain offences	Sweden

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List of measures with an ADMINISTRATIVE component

MEASURE	COUNTRY
2.1 Frequent verifications	Austria
2.3 Ex-ante use of Arachne for conflict of interest	Belgium
2.12 Registration of lobbyists and disclosure of meetings – trainings	Cyprus
2.13 Code of Conduct for Public Officials – update and targeted training	
2.14 Reform of the e-procurement system of the Treasury of the Republic	
2.20 Fine-tuning of the guidelines for reporting financial irregularities through IMS	Denmark
2.25 Update and organisational rollout of the guidelines on the administrative and control system	Finland
2.26 Training on good administrative practices	
2.29 Prevention and detection of conflicts of interest in the agricultural/fisheries sector	Germany
2.30 A guidance document on the prevention of conflicts of interest (State of Rhineland-Palatinate)	
2.33 Transfer to the Independent Authority for Public Revenue	Greece
2.35 Development of a system for supervising the implementation of the management and control system – project implementation	
2.40 Enhanced management and control systems for Just Transition Fund	Ireland
2.41 Regular updates of Fraud Risk Profile of PEACEPLUS fund	
2.44 Systematic integration and strengthening of Arachne/SAS model	Italy
2.54 Guidelines on ESF+ procedural matters	Luxembourg
2.56 Communications campaign against fraud and misuse of public funds	Malta
2.58 Complete revision of the Interreg Meuse-Rhine antifraud policy programme	Netherlands
2.64 Updating of mechanisms to support risk assessment, analysis and management when implementing EU funding	Portugal
2.67 Strengthening the operational capacity of the National Anti-Corruption Directorate	Romania
2.70 Improving reporting and strengthening communication channels	Slovakia
2.71 Strengthening control and audit system of public financial resources	
2.72 Strengthening the protection of the EU's financial interests within the framework of the CAP	
2.76 Approval of the State Plan to Combat Corruption	Spain
2.77 Establishment of the State Independent Whistleblower Protection Authority	

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2.81 Report on the conditions for reducing the risk of double funding	Sweden

List of measures with an ORGANISATIONAL component

MEASURE	COUNTRY
2.1 Frequent verifications	Austria
2.2 Mandatory anti-fraud trainings	Belgium
2.18 Internal training action	Czech Republic
2.22 Introduction of personal income tax risk managers	Estonia
2.23 Fraud-prevention plan under a unified system	
2.33 Transfer to the Independent Authority for Public Revenue	Greece
2.37 Ensuring integrity of staff at the National Development Centre	Hungary
2.39 Revision of the Department of Agriculture, Food and the Marine Fraud Policy	Ireland
2.40 Enhanced management and control systems for Just Transition Fund	
2.41 Regular updates of Fraud Risk Profile of PEACEPLUS fund	
2.47 Establishment of the Tax and Customs Police as a separate institution	Latvia
2.48 Annual AFCOS Discussions on Emerging Fraud Risks and the Impact of EU Case Law on EU Funds Management	
2.49 Capacity-building activities in public procurement processes	
2.51Trainings strengthening competencies of institutions managing EU Structural funds	Lithuania
2.54 Guidelines on ESF+ procedural matters	Luxembourg
2.67 Strengthening the operational capacity of the National Anti-Corruption Directorate	Romania
2.70 Improving reporting and strengthening communication channels	Slovakia
2.72 Strengthening the protection of the EU's financial interests within the framework of the CAP	
2.75 Amendment of money laundering prevention legal act	Slovenia
2.78 Creation of an operational group dedicated to EPPO cases	Spain

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List of measures with an OPERATIONAL component

MEASURE	COUNTRY
2.1 Frequent verifications	Austria
2.4 Declarations of internal and external evaluators	Belgium
2.11 Full implementation of management information system "eKohezija"	Croatia
2.17 Structured cooperation with taxi service providers via e-platforms (Uber and Bolt)	Czech Republic
2.19 Implementation of a new whistleblower system	Denmark
2.27 Targeted control measures in IOSS assets	Finland
2.31 Increased number of on-site inspections (State of Schleswig-Holstein)	Germany
2.33 Transfer to the Independent Authority for Public Revenue	Greece
2.35 Development of a system for supervising the implementation of the management and control system – project implementation	
2.36 Support activities and guidance from the Public Procurement Authority	Hungary
2.37 Ensuring integrity of staff at the National Development Centre	
2.38 Post-release controls for preventive purposes	
2.40 Enhanced management and control systems for Just Transition Fund	Ireland
2.45 Digitalisation of the register on cases of serious irregularities	Italy
2.53 Update of control and monitoring system for the national implementation of the RFF	Luxembourg
2.55 Adding a new feature – a whistleblower button	
2.57 Annual self-declaration of absence of a potential conflict of interest	Netherlands
2.60 Strengthening selection of projects with potential conflict of interests	Poland
2.61 Verification of declarations of impartiality	
2.62 Guidelines for controls under the development plan co-financed by the RRF	
2.63 Implementation of measures set out in the National Anti-Fraud Strategy (NAFS)	Portugal
2.65 Development of a new customs anti-fraud database	
2.67 Strengthening the operational capacity of the National Anti-Corruption Directorate	Romania
2.70 Improving reporting and strengthening communication channels	Slovakia

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2.73 Automatic verification of double co-financing	Slovenia
2.74 Exchange of information between national police and EPPO	

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How to read this report

Member States could report up to 3 measures through a dedicated and structured questionnaire. Upon reporting the third and last one, a respondent was presented with a possibility to provide information on any additional measures they wish to report. This information was recorded in a free format and cannot be structured.

Information about each measure was populated into the table template, as presented below. Types of measures, **LEGISLATIVE**, **ADMINISTRATIVE**, **ORGANISATIONAL**, and **OPERATIONAL**, were colour-coded in a consistent manner throughout the report.

Anti-Fraud Measure #1 #2 #3 taken by MS in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
	Legislative						
	Administrative						
	Organisational						
	Operational						

Each measure was classified by the Member State as a New measure/New legislation or an Update/Amendment. Targeted stages of the anti-fraud cycle are highlighted in dark blue. In the example above, the Prevention stage is selected.

For each measure, an anti-fraud cycle graph reflects the stages targeted with the measures. The dark blue colour indicates that the stage was targeted whereas light blue indicates, that it was not.

Areas targeted by each measure are the same for all types of measures. Possible areas include Public Procurement, Financial Crime (Including Money Laundering), Organised Crime, Corruption, Conflict of Interest, Fraud Definition, AFCOS, Whistleblower, Customs/Tor/Illicit Trade, Shared Management and Control of the EU Funds, Antifraud or Anticorruption Strategy, and Other.

For measures targeting Corruption, Member States were asked to indicate whether the anti-corruption measure is related to the Public sector (including political sphere) or to the Private sector. They then selected the scope of the anti-corruption measure, from the list visible in the table below, and had a possibility to elaborate in the comments.

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Corruption within public procurement – MS #1 #2 #3		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Measures addressing transparency in public procurement, Measures to improve the effectiveness of management of the public procurement, Measures to prevent corruption amongst personnel, including management, Measures addressing transparency of companies participating in public procurement, Measures to improve the effectiveness of control and audit, Other measures preventing corruption in public procurement	

For Sectoral measures, respondents were asked to specify sectors affected by a given measure. Available options include Revenue (Customs, Tax Fraud) and Expenditure (Agriculture, Fisheries, Cohesion Policy, Centralised Direct Management, Fund for the Most Deprived, Globalisation Fund, Migration and Asylum, Recovery and Resilience Facility) categories or Other. No further specification was required for Horizontal measures as those, by definition, cover all areas of the EU budget.

Scope of the measure and expected results vary between measure types, as shown below.

Type of measure	Scope	Expected results
LEGISLATIVE	Competences, Powers, Definition of a specific topic, Recovery, Financial penalties, Other administrative penalties, Criminal sanctions, Time barring, Other	To clarify and consolidate existing rules, To remedy flaws, To enforce the rules in line with developments in EU law, Other
ADMINISTRATIVE	Eligibility criteria, Management of funds, Monitoring/desk checks, On the spot checks, Audit checklist, Investigation, Irregularities reporting, Penalty, Recovery, Other	To clarify or consolidate existing rules, To enhance existing measure, Cross-cutting measure, multi-agency measure/measure with impact on various bodies, Other
ORGANISATIONAL	Reorganisation of existing bodies, Competence, Inter-agency cooperation, General trainings, Fraud awareness trainings, Simplification of procedures, Other	Neutral on resources, Increased resources
OPERATIONAL	IT tools ("IT data feeding", "Other IT"), Web reporting/Hotline, Flagging practice, Risk indicators, Increased number of checks, Structured cooperation with law enforcement, Structured cooperation with judicial authorities, Other	Enhanced coordination, Enhanced cooperation, Enhanced information flow, Targeting of checks, Targeting of investigations, Enhanced ex-ante controls, Enhanced ex-post controls, Other

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Member States

Austria

Austria reported one package measure in 2025, with administrative, organisational and operational components, which include frequent verifications of the beneficiaries, covering up to the full awarded amount.

2.1 Frequent verifications

To prevent irregularities, frequent verifications are carried out pursuant to 2021-2027 funding period, in line with Article 74(1)(f) of Regulation 2021/1060. The verification procedure allows the administrative bodies to check 100% of the expenditure submitted by the beneficiary.

This measure is intended to prevent irregularities through (*):

- checks in order to ensure that funds are used properly and that any irregularities are reported,
- Whistleblower Protection Act (HSchG) in implementation of Regulation (EU) 2019/1937,
- an establishment of an internal body as a whistleblower system at the federal level: Federal Disciplinary Authority,
- establishment of an external body: Federal Office for the Prevention of and Fight against Corruption at the Federal Ministry of the Interior.

The formal requirements in the national eligibility rules as well as requirements in the management and control system are intended to increase efficiency. Standardised forms (checklists) increase the quality of the invoices submitted (**).

An operational update includes mapping of the entire funding process, including the billing process, in a central database. In addition, the Arachne data mining tool, provided by the European Commission, is used for risk assessment and risk analysis (***).

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Anti-Fraud Measure #1 taken by Austria in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Circulaire/Circular, Instructions, Guidelines, Manuals*	Update		SECTORAL Expenditure - Cohesion policy	Public procurement Conflict of interest Shared management and control of EU funds Antifraud or anticorruption strategy	Eligibility criteria Management of funds On the spot checks Audit checklist Irregularities reporting Recovery	Cross-cutting measure, multi-agency measure/ measure with impact on various bodies** Other*
	Organisational *01/01/2026*	Update				Reorganisation of existing bodies Inter- agency cooperation Fraud awareness trainings Simplification of procedures	Neutral on resources
	Operational *22/11/2022*	Update				IT tools ('IT data feeding', 'Other IT') Other***	Enhanced information flow Targeting of checks

Belgium

Belgium reported three measures in 2025: one package measure concerning declarations and potential conflict of interest and two single measures regarding mandatory anti-fraud trainings and ex-ante use of Arachne system.

2.2 Mandatory anti-fraud trainings

A compulsory e-learning course on the fight against fraud was launched in October 2025 and is to be taken by all staff of the Public Service of Wallonia (PSW) and of the French Community (CF). It is also open to staff of the Walloon public interest bodies. Compulsory training courses

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for the NRRP managers and project managers of the PSW were organised in December 2025 on the subject of combating fraud, both in person and remotely (accessible via the *Ecole d'administration publique* for PSW and CF staff members).

The training provided aims to empower top management and project managers linked to European funds, while strengthening their role as exemplars. E-learning makes all staff aware of the fight against fraud. It strengthens the skills of actors and strengthens a culture of integrity and prevention.

Training is given, via the *Ecole d'administration publique*, in collaboration with the Ministere De La Federation Wallonie-Bruxelles The aim of the compulsory e-learning course and specialised training is to raise staff awareness and train staff in combating fraud, including corruption. (*)

Anti-Fraud Measure #1 taken by Belgium in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Organisational** *04/12/2025*	New measure		SECTORAL Expenditure – Agriculture Expenditure – Fisheries Expenditure – Cohesion policy Expenditure – Recovery and Resilience Facility	Public Procurement Financial Crime (Including Money Laundering) Corruption Conflict Of Interest Fraud Definition AFCOS Whistleblower Shared Management and Control of The Eu Funds Antifraud Or Anticorruption Strategy	Competence Inter-agency cooperation General trainings Fraud awareness trainings Other*	Neutral on resources

Corruption within public procurement – Belgium #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	Measures to prevent corruption amongst personnel, including management	Compulsory e-learning and specialised training aim to raise awareness and train staff in the fight against fraud, including corruption.

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2.3 Ex-ante use of Arachne for conflict of interest

This measure extends the use of Arachne system for assessment of potential conflict of interest to all funds. Prior to the evaluation of a project proposal, both the internal and external evaluator should tick the following declaration on honour in PLATOS (MS's application). An evaluation of a project proposal can only be started if the above declaration on honour has been ticked. Statements on honour will be sampled. A possible conflict of interest of the sample population will be checked off through Arachne. The same analysis on the conflict of interest was carried out in the context of the renewal process of the ESF+ Wallonia-Brussels.

In accordance with Article 74(1)(c) of Regulation 1060/2021, the Managing Authority shall ensure effective and proportionate anti-fraud measures and procedures based on the risks identified. Ex-ante use of Arachne to detect a conflict of interest through data analysis is seen as a measure to detect fraud. (*)

Anti-Fraud Measure #2 taken by Belgium in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Administrative** *Recommendation*	Update		HORIZONTAL	Fraud Definition Antifraud or Anticorruption Strategy	Monitoring/ desk checks On the spot checks	Other*

2.4 Declarations of internal and external evaluators

Under the management and control systems and manuals of the ESF+, ERDF and RRF programmes, clear procedures have been put in place for the prevention, control and detection of irregularities. Conflict of interest risk analyses have also been carried out, and the RRF manual was updated in July 2025. Checks are also carried out at project level under these programmes to ensure correct implementation of the established rules.

These control measures and conflict of interest risk analyses have been put in place as part of the improvement of procedures to combat fraud, and to prevent, control and detect irregularities. They have also made it possible to raise awareness among the various stakeholders.

Anti-Fraud Measure #3 taken by Belgium in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result

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PACKAGE	**Operational** *01/09/2025*	Update		SECTORAL Expenditure – Cohesion policy	Conflict of Interest Shared Management and Control of the EU Funds	IT tools ('IT data feeding', 'Other IT') Increased number of checks	Enhanced ex-ante controls

2.5 Additional measures reported by Belgium in 2025

Belgium reported several additional measures undertaken in 2025, which include:

- Adoption of an OPW anti-fraud procedure focused on reporting and handling of these reports, by PSW Agriculture, natural resources and the environment,
- Drafting of a procedure for processing and correcting fraud in PSW General Secretariat. The PSW is working on the procedure of improving relations between the administration and the judicial authorities.
- Establishment of the integrity adviser (cf. Order of the Walloon Government of 13/10/2022 on reporting information on a suspected irregularity), providing a reliable point of contact for reporting any irregularity, while ensuring the protection of whistleblowers, by the Agency for Quality of Life (AVIQ)
- Adopting a guide to internal procedures and monitoring under the Walloon 2023-2027 CAP Strategic Plan (approved on 22 April 2025). This guide concerns projects falling within the remit of AVIQ in measure 356 'Aid for investments in health infrastructure in rural areas', Intervention 371 'LEADER' and Intervention 373 'Cooperation in the field of health', by AVIQ
- Adopting additional measures by PSW, such as a procedure for handling internal irregularities by the integrity adviser (project sent for validation to the Minister in June 2025), which aims to ensure rigorous, impartial and confidential management of any report concerning a breach of ethics or professional standards, for example checking the admissibility of the report, drawing up recommendations proportionate to the seriousness of the facts, sending it to the competent authority
- Adopting additional measures by ESF Flanders, such as performing in-depth control on double financing for random sample of ESF+ projects and quarterly upload ESF+ projects via Arachne.
- Adopting additional measures updating its management and control procedures by RRF Flanders, including:
    1) Fraud risk assessments carried out by all implementing bodies.
    2) Publication of anti-fraud policies by the Flemish Government and each implementing body.
    3) Enhanced anti-fraud procedures, such as assurance for signatories of management declarations; functional internal and external whistleblowing

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channels; enhanced verification of compliance with EU and national law (public procurement, State aid).

4) Enforcement procedure to ensure correction of irregularities and apply sanctions for non-compliance.

- Adopting additional measures by ESF-Asylum, Migration and Integration Fund (AMIF) Wallonia-Brussels, concerning an ESF Agency that initiated an update of its analysis of fraud and financial risks related to co-financed beneficiaries (via Arachne).

Bulgaria

Bulgaria reported three single measures in 2025, all concerning amendments to various existing legislative acts, introducing new sanctions, protecting whistleblowers, and excluding unreliable operators from future contracts.

2.6 Amendment of the Administrative Violations and Penalties Act

The Administrative Violations and Penalties Act (ZANN) provides new penalties directly related to the protection of the EU's financial interests and the fight against fraud. The new sanctions concern a legal person that has enriched or would enrich itself from a criminal offence.

Brief description of the legislation: in addition to a financial penalty for a legal person that has enriched or would enrich from a criminal offence, the ZANN provides new penalties, namely:

- a temporary prohibition on participation in public procurement procedures,
- a temporary prohibition on participation in concession award procedures,
- a temporary prohibition on participation in procedures for the award of EU funds,
- a temporary prohibition to receive subsidies and grants from the EU, the state or municipal budgets,
- and a public disclosure of the decision.

Anti-Fraud Measure #1 taken by Bulgaria in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *29/07/2025*	Amendment		HORIZONTAL	Financial Crime (Including Money Laundering) Organised Crime Corruption Conflict Of Interest	Other administrative penalties	To remedy flaws

Law/Act: *ZANN - amended and supplemented State Gazette No 61 of 2025, suppl. - SG No 115 of 2025*

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Corruption within public procurement – Bulgaria #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	-	-

2.7 Amendment of the Protection of Persons Whistleblowing or Publicly Disclosing Information on Violations Act (ZZLPSPOIN)

This measure improves the protection of whistleblowers and fully aligns it with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. The amendments aim to ensure effective protection of a much wider range of whistleblowers.

Brief description of the legislation: the amendments are intended to provide full and correct transposition of Directive (EU) 2019/1937. The main amendments include the reduction of the scope of the exception under Article 4(3) of the ZZLPSPOIN, increasing the scope of protection under Article 5(2)(6) and (7), removing the limitation of the temporal scope of an infringement as an obstacle to initiating proceedings for the verification of an alert.

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Anti-Fraud Measure #2 taken by Bulgaria in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *05/09/2025*	Amendment		HORIZONTAL	Whistleblower	Definition of a specific topic	To remedy flaws

Law/Act: Act amending the Protection of Persons Whistleblowing or Publicly Disclosing Information on Violations Act, promulgated in State Gazette No 38 of 9 May 2025.

2.8 Amendment to the Public Procurement Act (ZOP)

This measure covers amendments of Articles 54(1) and 157(1)(1) of ZOP in connection with the mandatory exclusion of a participant convicted of an offence under Chapter One (a) of the Criminal Code, trafficking in human beings, offences against labour rights, offences against property, holdings and the tax system, EU funds, bribery, etc. of the Criminal Code.

This measure is important because it aims to prevent possible criminal offences and irregularities, as well as future cases of misconduct, by excluding unreliable economic operators from award procedures.

Anti-Fraud Measure #3 taken by Bulgaria in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *29/07/2025*	Amendment		HORIZONTAL	Public Procurement Organised Crime Shared Management and Control of The EU Funds	Competences Powers	To enforce the rules in line with developments in EU law

Law/Act: New § 54 of the Act amending the Criminal Code, promulgated in State Gazette №61/29.07.2025, in force since 31.01.2026 regarding the Public Procurement Act.

Croatia

In 2025, Croatia reported three single measures including two amendments to the existing legislative acts on bribery and an operational measure targeting new use of IT tools across different sectors.

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2.9 Amendment of the Criminal Procedure Act

The Act amending the Criminal Procedure Act extended the catalogue of criminal offences for which special evidentiary measures referred to in Article 332(1) of the Criminal Procedure Act may be ordered in such a way that it also includes the criminal offence of bribing a representative.

Brief description of the legislation: The inclusion of the crime of bribery of a representative in the catalogue of crimes referred to in Article 334 of the Criminal Procedure Act, for which special evidence-gathering work may be ordered, will make it possible to conduct inquiries by ordering special evidence-gathering work for that crime when inquiries could not be carried out in another way or only with disproportionate difficulty.

The giving of bribes to a public official within the meaning of Article 4(4) of Directive (EU) 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law, or the taking of such bribes, constitutes an offence under that Directive, which has been transposed into Croatian national law by, inter alia, the crime of bribery of a representative as referred to in Article 339 of the Criminal Code (*Kazneni zakon*).

As part of the accession process of the Republic of Croatia to the OECD, in December 2024 the Working Group on Bribery in International Business Transactions adopted a report of the second phase of the evaluation of the Republic of Croatia. That report contained the recommendation, regarding the crime of bribery of a representative as referred to in Article 339 of the Criminal Code, that that offence be included in the catalogue of crimes for which special evidence-gathering work may be ordered. (*)

Anti-Fraud Measure #1 taken by Croatia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *30/04/2025*	Amendment		HORIZONTAL	Corruption	Powers	Other*

Law/Act: The Act amending the Criminal Procedure Act was published in Narodne Novine (NN; Official Gazette of the Republic of Croatia) No 72/25. It entered into force on 30 April 2025

Corruption within public procurement – Croatia #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	-	-

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2.10 Amendments to the Criminal Code

The Act on Amendments to the Criminal Code reworded the legal description of the criminal offence of bribery of representatives in such a way that all acts of active and passive bribery of representatives at the centralised and decentralised level, at the level of the EU level, and at the level of international public organisations are given legal continuity in this offence.

Brief description of the legislation: The criminal offence of bribing a representative (Article 339 of the Criminal Code) has been reworded – in terms of both active and passive bribery – as regards acts and omissions by a representative for which a bribe is given, offered or promised, in order to explicitly criminalise the bribery of representatives so that they perform any type of act of voting or other types of act unrelated to voting. Namely, the official acts of active and passive bribery of domestic and foreign representatives, different from the act of voting, have been criminalized by Articles 293 (Receiving a bribe) and 294 (Giving a bribe) of the Criminal Code even prior to the amendments on the Criminal Code (Official Gazette No. 136/25).

The giving of bribes to a public official within the meaning of Article 4(4) of Directive (EU) 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law, or the taking of such bribes, constitutes an offence under that Directive, which has been transposed into Croatian national law by, inter alia, the criminal offence of bribery of a representative referred to in Article 339 of the Criminal Code.

As part of the accession process of the Republic of Croatia to the OECD, the Working Party on Bribery in International Business Transactions adopted in December 2024. Report of the second phase of the evaluation of the Republic of Croatia. That report contained the recommendation that the crime of bribing a representative be amended and supplemented to explicitly criminalise the giving of bribes to a foreign representative so that they perform acts other than voting, including abstaining or refraining from voting, and making certain statements in legislative discussions or refraining from doing so. (*)

Anti-Fraud Measure #2 taken by Croatia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *13/11/2025*	Amendment		HORIZONTAL	Corruption	Definition of a specific topic	Other*

Law/Act: The Act on Amendments to the Criminal Code was published in the Official Gazette No. 136/25. It entered into force on 13 November 2025.

Corruption within public procurement – Croatia #2		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	-	-

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2.11 Full implementation of management information system "eKohezija"

The Managing Authority for ESF+ Programme (the Ministry of Labour, Pension System, Family and Social Policy) has successfully implemented management information system "eKohezija" for monitoring implementation of ESF+ funded projects which follows the whole cycle of project management: preparation and publication of Calls for Proposals, receiving project applications, projects selection, contracting and full project implementation.

This measure is important since it allows better and more timely management verifications. Also, the information system "eKohezija" serves as a unique storage point for all documentation related to the project implementation.

Anti-Fraud Measure #3 taken by Croatia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *01/06/2025*	New measure		HORIZONTAL	Public procurement Conflict of interest Shared management and control of EU funds	IT tools ("IT data feeding", "Other IT")	Enhanced coordination Enhanced cooperation Enhanced information flow Targeting of checks Targeting of investigations Enhanced ex-ante controls Enhanced ex-post controls

Cyprus

Cyprus reported three single administrative measures in 2025, pointing to new developments and updates to the existing solutions. The measures focus on areas of corruption, conflict of interest and anti-fraud and anti-corruption strategy and include awareness-raising activities, trainings and digitalisation.

2.12 Registration of lobbyists and disclosure of meetings – trainings

Trainings, provision of guidance and daily monitoring and review of relevant registers and records by the Independent Authority Against Corruption (IAAC) falling within the scope of the "Transparency in Public Decision-Making Processes and Related Matters Law of 2022 (L.

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20(I)/2022)". The purpose of the implementation of the said Law is to prevent corruption, to promote transparency, integrity, and accountability, and to safeguard the lawfulness and credibility of public decision-making processes. Lobbying constitutes an effort to ensure that public decision-making processes are conducted with transparency, thereby fostering public confidence and trust in such processes.

Lobbying activities contribute directly to the prevention of fraud and corruption by ensuring that interactions between public officials and representatives of a special interest group, are conducted openly, documented appropriately and are subject to oversight. By requiring the registration of lobbyists and the disclosure of these meetings, the Law mitigates undue influence, enhances accountability, and promotes compliance with ethical and legal obligations. These measures strengthen public confidence in decision-making processes and reduce opportunities for illicit or improper conduct.

The Independent Authority Against Corruption, during 2025, conducted extensive, targeted awareness-raising presentations and training seminars, in order to inform the persons falling within the scope of the Law of their obligations under the Law. Specifically, presentations and seminars were made by the Authority to a wide range of entities. These activities aimed at raising awareness, promoting compliance and focused on ensuring transparency, integrity, and accountability in public decision-making. (*)

Anti-Fraud Measure #1 taken by Cyprus in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Administrative** *Implementation of action plan, guidance, training and monitoring.*	New measure		HORIZONTAL	Corruption Conflict of Interest Antifraud or Anticorruption Strategy	Other*	To enhance existing measure

Corruption within public procurement – Cyprus #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Other measures preventing corruption in public procurement	The IAAC conducted extensive, targeted awareness-raising presentations and training seminars, to inform the persons falling within the scope of the Law of their obligations under the Law. Specifically, presentations and seminars were made by the Authority to a wide range of entities. These activities aimed at raising awareness, promoting compliance and focused on ensuring transparency, integrity, and accountability in public decision-making. In parallel, continuous guidance was provided, while daily monitoring and review of relevant registers and records were carried out.

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2.13 Code of Conduct for Public Officials – update and targeted training

Revising Cyprus' Civil Service Code of Conduct strengthens protection of EU financial interests by setting clear, enforceable standards on integrity, impartiality and conflicts of interest for officials managing EU funds. It addresses gaps highlighted by EU audits, supports effective prevention/detection of fraud and corruption, and is embedded through guidance, training and practical verification tools (e.g., Arachne and registry cross-checks), improving transparency and traceability in procurement and grants.

It is cross-cutting because it applies horizontally across the public service and affects all bodies involved in the EU-funds cycle (selection, procurement, payments, monitoring, audit). It requires coordinated implementation via common rules on integrity/conflict of interest, guidance and training, and shared verification tools (e.g., Arachne and registry cross-checks). Findings can trigger multi-body follow-up (reporting, disciplinary action, exclusion/recovery, and referrals).

Anti-Fraud Measure #2 taken by Cyprus in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Administrative** *Trainings and awareness*	New measure Update		HORIZONTAL	Corruption Conflict of Interest Whistleblower Antifraud or Anticorruption Strategy	Management of funds Monitoring/ desk checks On the spot checks Audit checklist	To enhance existing measure Cross-cutting measure, multi-agency measure/ measure with impact on various bodies

Corruption within public procurement – Cyprus #2		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	Measures to prevent corruption amongst personnel, including management	-

2.14 Reform of the e-procurement system of the Treasury of the Republic

The new eProcurement reform protects the EU's financial interests by digitalising the full public-procurement cycle end-to-end, creating a complete audit trail and stronger transparency/competition. Automated workflows, role-based access and time-stamped records reduce discretion and conflicts of interest. Contract-management functions (milestones,

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variations, payments, alerts) help detect overpricing, irregular amendments and non-performance early. Central data and analytics enable risk-based controls and faster corrections/recovery.

A single national eProcurement platform used by all contracting authorities and economic operators. It standardises procedures and documentation, records time-stamped actions across the whole contract lifecycle, and centralises data for control/audit bodies. The same workflows and analytics support prevention, detection and correction for all programmes, including EU-funded procurement.

Measure implemented in the public sector: rollout of an end-to-end national eProcurement platform plus a public procurement-data analytics/statistics tool. It digitalises tendering through award and links contract execution (amendments, payments) in one system, enabling full traceability, public scrutiny and risk-based controls/audit. Interoperability with Tax Dept/Registrar supports verification of economic operators.

Anti-Fraud Measure #3 taken by Cyprus in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	New measure Update		HORIZONTAL	Public Procurement Corruption Conflict of Interest Shared Management and Control of The EU Funds Antifraud or Anticorruption Strategy Other - Integrity and transparency	Management of funds Monitoring/ desk checks On the spot checks Audit checklist Investigation Irregularities reporting Penalty Recovery Other*	To enhance existing measure Cross-cutting measure, multi-agency measure/ measure with impact on various bodies

Corruption within public procurement – Cyprus #3		
Public / Private sector	Fight against corruption in public procurement	Comment

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Public sector (including political sphere)	Measures addressing transparency in public procurement. Measures to improve the effectiveness of management of the public procurement. Measures addressing transparency of companies participating in public procurement Measures to improve the effectiveness of control and audit	Measure implemented in the public sector: rollout of an end-to-end national eProcurement platform plus a public procurement-data analytics/statistics tool. It digitalises tendering through award and links contract execution (amendments, payments) in one system, enabling full traceability, public scrutiny and risk-based controls/audit. Interoperability with Tax Dept/Registrar supports verification of economic operators.

2.15 Additional measures reported by Cyprus in 2025

Cyprus reported several additional measures undertaken in 2025, which focused on training activities related to the Protection of the Financial Interests of the Union (PIF) – 2025. Overall, the 2025 training activities contributed to improved awareness, harmonised practices across authorities and strengthened administrative capacity to safeguard the financial interests of the European Union, in particular:

- During 2025, the Directorate of Financial Control of EU Funds of the Treasury of the Republic of Cyprus implemented a targeted training programme aimed at strengthening the prevention, detection and correction of irregularities, fraud and conflicts of interest affecting the financial interests of the European Union.
- A total of seven training actions were organised, with the participation of approximately 615 officials, including staff of the Treasury of the Republic of Cyprus. Participants represented all authorities involved in the management and control of EU funds under shared management, including managing authorities, intermediate bodies, audit and control bodies, contracting authorities and bodies implementing grant schemes, as well as other relevant stakeholders involved in programme implementation.
- The training programme covered key PIF-related areas, including administrative verifications and management checks; prevention and detection of conflicts of interest; public procurement procedures and compliance; State aid rules applicable to EU co-financed grant schemes; ethical standards and the Code of Conduct for public officials; and fraud risk management and fraud prevention measures.

Particular emphasis was placed on EU anti-fraud tools and methodologies, including the EU Fraud Risk Assessment methodology and fraud risk scoring, the Irregularity Management System, and the Early Detection and Exclusion System, as well as the application of risk-based approaches to reinforce preventive controls. In November 2025, a specialised training session was delivered on the EU fraud risk assessment methodology, irregularity reporting and exclusion mechanisms, further enhancing the capacity of national authorities to identify, report and address fraud and serious irregularities in a timely and effective manner.

Czech Republic

In 2025, Czech Republic reported three sectoral measures, with two of them addressing the risk tax fraud on the revenue side, focusing on the area of financial crime and organised crime. The

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third measure targeted the expenditure side of the Cohesion Policy funds with broad training action.

2.16 Ending tax confidentiality in respect of labour inspection bodies

The labour market of the Czech Republic is greatly harmed by illegal employment, which causes significant losses in income tax, value added tax and compulsory social insurance contributions.

Brief description of the legislation: Until now tax confidentiality of the Financial Administration (*Finanční správa* – FS) has not been waived with respect to labour inspection authorities. Under the new provision of Section 40 of Act No 435/2004 on employment, FS bodies will be authorised to provide, upon request, information required to perform tasks targeting illegal employment. Lifting the confidentiality will result in more effective cooperation between labour inspection offices and the FS, leading to a more effective crackdown on illegal employment as well as improved collection of direct and indirect taxes. In the area of VAT, this involves not only protecting the financial interests of the Czech Republic but also improving the protection of the EU's financial interests.

Under the reworded legislative provision, labour inspection bodies can transmit information to law enforcement authorities for the purposes of investigating the criminal offence of the illegal employment of foreign nationals, an offence described in Section 342 of the Criminal Code. This provision also lifted the confidentiality in tax matters as regards criminal investigations into illegal employment, a situation which had not been lifted until now. (*)

Anti-Fraud Measure #1 taken by Czech Republic in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** 18/12/2024	Amendment		SECTORAL Revenue: Tax Fraud	Financial Crime (Including Money Laundering) Organised Crime	Powers Financial penalties Criminal sanctions (new)	To clarify and consolidate existing rules To remedy flaws Other*

Law/Act: Act No 470/2024 amending Act No 435/2004 on employment, as amended. Legislation was adopted to reword Section 40. The measure has been effective since 1/01/2025.

2.17 Structured cooperation with taxi service providers via e-platforms (Uber and Bolt)

The operation of taxi services via the Uber and Bolt electronic platforms in the Czech Republic is associated with large-scale tax fraud on income tax and value added tax. Organized groups originating in the countries of the former Soviet Union, Asia and the Czech Republic systematically evade taxes through vehicle fleet companies operating taxi services in the Czech Republic. The tax losses are estimated around CZK 4 billion per year (approximately EUR 165 million).

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Structured cooperation with private law bodies was initiated. Memorandums of cooperation have been agreed under which there will be regular monthly transmission of information to transport providers; this will bring about a significant improvement in the information available to the financial authorities. Using the data received, it will be possible to carry out effective risk analysis and to apply checks at a significantly greater frequency than has been possible under current conditions (once per year). (*)

Anti-Fraud Measure #2 taken by Czech Republic in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *29/09/2025*	New measure		SECTORAL Revenue: Tax Fraud	Financial Crime (Including Money Laundering) Organised Crime	Other*	Enhanced coordination Enhanced cooperation Enhanced information flow Targeting of checks Enhanced ex-ante controls

2.18 Internal training action

The internal training initiative 'Subsidy fraud in OPE/OPE+' for staff of the managing authority of the Operational Programme Employment+ (OPE+); the aim of this training course was to provide participants with a fundamental and comprehensive overview of the issue of fraudulent behaviour, from the filing of a criminal complaint to the final legal ruling (and consequent recovery of compensation for damage) or the dismissal of the case.

Making all staff in various positions at the managing authority aware of the issue of fraud and the entire process connected to it will ensure that proper procedural practices are followed and will minimise the risk of underestimation or of procedural error.

Anti-Fraud Measure #3 taken by Czech Republic in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result

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SINGLE	**Organisational** *22/10/2025*	New measure		SECTORAL Expenditure: Cohesion Policy	Fraud Definition Whistleblower Shared Management and Control of the EU Funds	Fraud awareness trainings	Neutral on resources

Denmark

In 2025, Denmark reported two measures, focusing on whistleblower protection (ensuring anonymity) and on accuracy of reporting data.

2.19 Implementation of a new whistleblower system

Implemented a new whistleblower scheme where it is possible to report suspicion of fraud anonymously. Previously it was not possible to make a report anonymously.

This measure aims at securing anonymity of whistleblowers (*), and is believed to encourage anyone who is in doubt if they want to make a report, to make the report because it is possible to do it anonymously.

Anti-Fraud Measure #1 taken by Denmark in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *01/01/2025*	New measure Update		SECTORAL Expenditure: Cohesion Policy	Whistleblower	Other*	Targeting of investigations

2.20 Fine-tuning of the guidelines for reporting financial irregularities through IMS

Following feedback from the Danish Agency for Green Transition and Aquatic Environment, the Danish IMS country officer, the Danish Agriculture and Fisheries Agency have updated its guidelines in regard to the reporting of financial irregularities. Previous ambiguous understandings of reporting-categories have thus been specified and updated in internal guidelines.

This should ensure a more detailed reporting of potential irregularities, with a higher accuracy in the provided information. In addition, this more streamlined and accurate process also allows personnel-resources to be directed towards more critical tasks in the anti-fraud cycle.

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Anti-Fraud Measure #2 taken by Denmark in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	Update		SECTORAL Expenditure: Fisheries	Shared Management and Control of the EU Funds	Irregularities reporting	To clarify or consolidate existing rules

Estonia

Estonia reported three measures in 2025, including: legislative amendments increasing pecuniary penalties and extending investigative powers of authorities in customs- and sanctions-related misdemeanours; introducing personal income tax risk managers; and integrating institutional organisational frameworks.

2.21 Legislative amendments tightening the framework for customs- and sanctions- related misdemeanours

Three legislative amendments were adopted. Two of them entered into force on 1 January 2025 under both the Customs Act and the Penal Code:

- the maximum misdemeanour penalty for legal persons in customs cases was raised from 3,200 to 100,000 euros, and
- the misdemeanour fine unit for natural persons doubled from 4 to 8 euros, increasing the overall deterrent effect of financial sanctions.

The third amendment, effective 27 May 2025, granted customs authorities investigative powers for violations related to international sanctions, significantly expanding their role in detecting and handling such offences. Together, these changes strengthened enforcement capacity, harmonised offence definitions, and ensured a more proportionate response to serious infringements.

Three measures were adopted, with the objectives that:

1) penalties must be effective, proportionate and dissuasive, allowing fines that neutralize the financial gain from infringements,
2) fine rates were increased to strengthen prevention and improve legal compliance;
3) the Estonian Tax and Customs Board was authorised to process small-scale sanctions violations as misdemeanours, with customs handling misdemeanours and the Investigation Department handling criminal cases.

Brief description of the legislation Three separate amendments were adopted:

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1) the maximum misdemeanour penalty for legal persons in customs cases was increased from 3,200 to 100,000 EUR;
2) the misdemeanour fine unit for natural persons was doubled from 4 to 8 EUR; and
3) customs authorities were granted investigative powers for sanction-related violations.

Anti-Fraud Measure #1 taken by Estonia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** 27/04/2025	Amendment		SECTORAL Revenue: Customs	Customs/Tor/ Illicit Trade	Competences Other administrative penalties	To clarify and consolidate existing rules

Law/Act: RT I 12.12.2024, 6; RT I 30.12.2024, 18 and RT I 17.04.2025, 4.

2.22 Introduction of personal income tax risk managers

A position of personal income tax risk manager was created. The risk manager maps and maintains an overview of personal income tax risks, develops and manages tax loss methodologies and risk models, and ensures that cases referred to the audit department are selected in a targeted manner.

Mapping and maintaining an overview of personal income tax risks, developing and managing tax loss methodologies and risk models, and ensuring targeted selection of cases for audit will help detect tax fraud and make tax evasion more complex, burdensome and costly.

Anti-Fraud Measure #2 taken by Estonia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Organisational** *01/10/2025*	New measure		SECTORAL Revenue: Tax Fraud	Fraud Definition	Competence	Neutral on resources

2.23 Fraud-prevention plan under a unified system

In November 2025, the Police and Border Guard Board (PPA) approved a fraud-prevention plan establishing an integrated framework where activities, units and stakeholders operate as a unified system. The approach strengthens the prevention, detection and handling of fraud, and a dedicated unit is planned to become operational by 1 April 2026.

The measure is reported because the PPA is taking independent steps to enhance its fight against fraud

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Anti-Fraud Measure #3 taken by Estonia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Organisational** *01/04/2026*	New measure		HORIZONTAL	Public Procurement Financial Crime (Including Money Laundering) Organised Crime Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	Reorganisation of existing bodies Competence Inter-agency cooperation General trainings Fraud awareness trainings Simplification of procedures	Increased resources

2.24 Additional measures reported by Estonia in 2025

Estonia reported several additional measures undertaken in 2025, including the following actions and amendments:

- For several years Estonian Tax and Customs Board have been running an international cooperation project — annual meetings for tax (including Missing Trader Intra-Community (MTIC)) and excise investigators. This initiative is carried out together with Estonia, Latvia, Lithuania, Poland, Finland and Sweden, under the umbrella of EMPACT. During these meetings, participating investigators share information on recent tax and excise crime trends, discuss case examples, and strengthen operational contacts between officers. This measure supports and facilitates international cooperation in cross-border tax (including MTIC) and excise investigations.

- The Public Procurement Act was amended to address issues related to background checks of foreign companies in defence and security procurements involving state secrets or classified information. Under the amendment, background checks on foreign companies will be carried out by the Foreign Intelligence Service instead of the contracting authority, ensuring that such checks are conducted correctly and efficiently through official international channels. The amendment (PPA § 178 subsections 3^1–5) entered into force on 1 September 2025.

- Our implementing authorities (RTK, KIK, EIS, PRIA, SIM) continuously develop and refine their procedures. They have upgraded their systems and guidelines, strengthened

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analytical and risk-assessment processes, and provided ongoing training to staff to better prevent and combat fraud. These improvements are part of a broader effort to ensure that operational tools, supervisory methods, and internal procedures remain up to date and effective. Risk assessment is consistently based on identified findings, ensuring that measures and controls are targeted, evidence-driven, and proportionate to the risks detected.

Finland

In 2025, Finland reported three measures: two administrative measures focusing on increasing awareness of fraud risks and relevant trainings, and one operational measure targeting the undervaluation of imports in the Import One Stop Shop (IOSS) system.

2.25 Update and organisational rollout of the guidelines on the administrative and control system.

Increase control awareness within the organisation, in particular regarding fraud risks. The guidance has also assessed aid offences based on national legislation. The guidance is a follow-up to the anti-fraud plan of the European Maritime, Fisheries and Aquaculture Fund in 2024.

Anti-Fraud Measure #1 taken by Finland in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	Update		SECTORAL Expenditure: Fisheries	Other – Integrity and transparency	Management of funds Monitoring/ desk checks Irregularities reporting	To enhance existing measure

2.26 Training on good administrative practices

A two-part training on good administrative procedures organised by the managing authority to support the activities of the intermediary bodies. Training also provided for aid beneficiaries.

A harmonised administrative procedure strengthens citizens' and stakeholders' trust in authorities and reduces fraud risks. Clear procedures reduce human error, increase transparency and facilitate the identification of suspicious transactions. Clear division of responsibilities, effective controls and documented processes prevent abuses and enhance accountability. The objectives are supported by the regular updating of risk analysis, the management of risks of double funding and the development of checklists and public procurement risk management.

Anti-Fraud Measure #2 taken by Finland in 2025

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Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	New measure Update		SECTORAL Expenditure: Cohesion Policy Expenditure: Migration And Asylum	Other – Transparency and accountability	Other – Administrative practices	To clarify or consolidate existing rules

2.27 Targeted control measures in IOSS assets

This measure addresses misuse and undervaluation of IOSS codes in imports. A control project aimed at IOSS codes was launched in early 2025. The project features targeted control measures based on the selection criterion defined in the customs clearance system, including interception of consignments, inspection of products and verification of the correctness of the value of the goods by means of additional information requested from the recipients. Control measures will continue in line with the OLAF letter (AM/2025/046).

There are grounds for suspicion and, based on the available evidence, it can be concluded that IOSS codes are being misused, and the values of the products are being deliberately undervalued. In addition to errors in the declaration and payment of VAT, the procedure allows customs duties to be avoided if the value of the goods is declared below the EUR 150 threshold. Although the values of individual IOSS imports are generally low, large volumes mean that misreporting may have a significant impact on the accumulation of customs duties.

Anti-Fraud Measure #3 taken by Finland in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Operational** *04/02/2025*	New measure		SECTORAL Revenue: Customs Revenue: Tax Fraud	Financial Crime (Including Money Laundering) Shared Management and Control of the EU Funds	Increased number of checks	Enhanced cooperation Targeting of checks Enhanced ex-ante controls Enhanced ex-post controls

France

In 2025, France reported one legislative package measure addressing the pursue and sanction of fraud with enhanced inter-ministerial cooperation.

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2.28 Improving administrative and judicial cooperation

The establishment of an interministerial anti-fraud watch unit for national and European public aid within the Interministerial Anti-Fraud Coordination Office (MICAF) is a mechanism designed to identify and assess 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. It brings together all the competent administrations and administrative investigation services as well as the specialized judicial investigation services.

The MICAF consolidated the interministerial work on the law of 30 June 2025 'combating all fraud involving public aid' and proposed measures to enable the exchange of data between partners and the suspension/rejection of applications in the event of suspected fraud. These measures will be useful for energy renovation fraud and learning fraud partly financed by the RRF. This law also contains many other useful provisions on energy renovation fraud.

Anti-Fraud Measure #1 taken by France in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Legislative** *26/07/2023*	New legislation		HORIZONTAL	Public Procurement Organised Crime Conflict of Interest Fraud Definition AFCOS Antifraud or Anticorruption Strategy	Competences	To clarify and consolidate existing rules

Decree: No 2023-663 of 26 July 2023 and Law No 2025-594 of 30 June 2025

Germany

Germany reported three measures in 2025, including: two administrative measures addressing the potential conflict of interests, and an increased number of on-the-spot inspections.

2.29 Prevention and detection of conflicts of interest in the agricultural/fisheries sector.

Federal Ministry of Agriculture, Food and Regional Identity implemented an administrative measure following a policy paper on prevention and detection of conflicts of interest by the competent authorities in the agricultural/fisheries sector (*).

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Anti-Fraud Measure #1 taken by Germany in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Administrative** *Recommendation*	Update		HORIZONTAL	Conflict of Interest	Monitoring/ desk checks Irregularities reporting Other*	To enhance existing measure

2.30 A guidance document on the prevention of conflicts of interest (State of Rhineland-Palatinate)

State of Rhineland-Palatinate (RLP) ERDF Managing Authority prepared a guidance document on the prevention of conflicts of interest for the ERDF in RLP and made available to all entities involved in the resolution. All parties are expected to draw up and sign a declaration on the existence or otherwise of conflict of interest.

Anti-Fraud Measure #2 taken by Germany in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	Update		SECTORAL Expenditure: Cohesion Policy	Public Procurement Corruption Conflict of Interest	Eligibility criteria Management of funds Monitoring/ desk checks On the spot checks Audit checklist	To clarify or consolidate existing rules

Corruption within public procurement – Germany #2		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	Measures to prevent corruption amongst personnel, including management	

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2.31 Increased number of on-site inspections (State of Schleswig-Holstein)

A risk analysis was carried out. As a result, the number of on-site inspections increased. Increasing the number of on-the-spot checks will help to better achieve the goal of protecting the financial interests of the EU.

Anti-Fraud Measure #3 taken by Germany in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Operational** *30/12/2025*	Update		SECTORAL Expenditure: Cohesion Policy	Shared Management and Control of the EU Funds	Increased number of checks	Targeting of checks Enhanced ex-post controls

2.32 Additional measures reported by Germany in 2025

AFCOS, located in the Federal Ministry of Finance organised two IMS Workshops (presence / hybrid) on 18 and 24 of September 2025 with the IMS users to improve the reporting quality for Germany.

Greece

Greece reported three measures in 2025, including a comprehensive package measure focused on transfer of responsibilities to consolidate control and prosecution mechanisms and increase their transparency and accountability, a legislative measure addressing public procurement procedures and relevant vocational trainings of officials involved in those procedures, and an introduction of a system for case management.

2.33 Transfer to the Independent Authority for Public Revenue

Transfer of responsibilities and services to the Independent Authority for Public Revenue (AADE), including the Directorate-General of the Financial and Economic Crime Unit (SDOE) at the Ministry of Economic Affairs and Finance; and the Payment and Control Agency for Guidance and Guarantee Community Aid (OPEKEPE).

In particular:

- Pursuant to Article 254 of Law N.5222/2025 (Government Gazette, Series I, No 134) and Decision No Δ.ΟΡΓ.Α 248060 ΕΞ 2025 of the Governor of the Independent Authority for Public Revenue (Government Gazette, Series II, No 5302), as of 6 October 2025 the Directorate-General of the SDOE (DG SDOE) was transferred in its entirety, including remit, business units, posts, staff, archives, assets and logistical equipment, to the Independent Authority for Public Revenue.

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The transfer of the responsibilities of the SDOE to the AADE aims to unify the tax administration's control and enforcement mechanisms. At the same time, the aim is to make the country's control and enforcement mechanisms more effective, as part of a modern organization that is in line with European standards.

- Part C of Law N.5264/2025 (Government Gazette, Series I, No 239) and Decision Δ.ΟΡΓ.Α 471379 ΕΞ 2025 of the Governor of the Independent Authority for Public Revenue (Government Gazette, Series II, No 7110) amended the AADE's organisation as a result of the transfer to the AADE of the remit, business units and organisational posts of the former OPEKEPE.

The purpose of Part C is to enhance the transparency, accountability and technical reliability of the agricultural aid payment system and to ensure the sound financial management of EU funds.

Brief description of the legislation: Article 254 of Law N.5222/2025 provided for the transfer of DG SDOE in its entirety, including remit, business units, posts, staff, archives, assets and logistical equipment, to the Independent Authority for Public Revenue. The purpose of Part C of Law 5264/2025 is to transfer the remit of the Payment and Control Agency for Guidance and Guarantee Community Aid to the Independent Authority for Public Revenue.

The transfer of the responsibilities of the SDOE to the AADE was designed to consolidate the control and enforcement mechanisms of the tax administration, with a view to coordinating them more effectively and enhancing their operational independence. The aim is also to make these mechanisms more effect as part of a modern organization that is in line with European standards. Part C concerns the transfer of OPEKEPE's remit to the AADE and the resolution of organisational, financial and operational issues arising from the transfer. (*)

From an administrative perspective, those changes aim to operational capacity of control mechanisms through the integration of IT systems, direct access to tax and customs data, the avoidance of remit overlap and the faster completion of control procedures, thereby enhancing the number, effectiveness and efficiency of controls carried out. Addressing shortcomings in the management of European funds in agriculture. Compliance with recommendations and audit findings of European institutions. (**)

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Anti-Fraud Measure #1 taken by Greece in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Legislative** *28/07/2025*	New legislation		SECTORAL Revenue: Customs Revenue: Tax Fraud	Financial Crime (Including Money Laundering) Organised Crime Corruption	Competences Powers Recovery Financial penalties Other administrative penalties	To clarify and consolidate existing rules To remedy flaws
	Administrative *Decision/ Resolution*	Update				Management of funds On the spot checks Investigation	Other*
	Organisational *19/12/2025*	Update				Reorganisation of existing bodies Competence Inter-agency cooperation Simplification of procedures	Neutral on resources
	Operational *28/07/2025*	Update				Increased number of checks Other**	Enhanced coordination Enhanced cooperation Enhanced information flow Targeting of checks Targeting of investigations Enhanced ex-ante controls Enhanced ex-post controls

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Law/Act: Article 254 of Law N.5222/2025 (Government Gazette, Series I, No 134) and Part C of Law N.5264/2025 (Government Gazette, Series I, No 239).

Corruption within public procurement – Greece #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	Measures addressing transparency in public procurement. Measures to improve the effectiveness of management of the public procurement. Measures to prevent corruption amongst personnel, including management Measures addressing transparency of companies participating in public procurement Measures to improve the effectiveness of control and audit	

2.34 Interventions in the institutional framework of public procurement – law reform

This measure concerns a publication of Law 5218/2025 (Government Gazette, Series I, No 125) entitled: 'Reform of the framework for the vocational training of officials handling public contracts, the framework for the preparation and award of public contracts and legal protection in the field of public contracts, the framework for national quality infrastructure and the framework for the establishment, extension and modernisation of manufacturing activities in the Region of Attica and other provisions'.

The provisions of Law 5218/2025 amended the institutional framework for public contracts, with the main objective of simplifying and streamlining it, and enhancing the transparency, integrity and effectiveness of public procurement procedures.

Part A establishes a Register of public procurement professionals with a view to promoting professional specialisation and enhancing the integrity of staff involved in public contract procedures. Officials on the register are required, inter alia, to declare their assets, disclose conflicts of interest and comply with guarantees of impartiality. In this context, the National Centre for Public Administration and Local Government (EKDDA), in cooperation with the Hellenic Single Public Procurement Authority (EADHSY) and other bodies, implements certification programmes to which its staff contribute as educators, also with a focus on corruption-related issues.

Brief description of the legislation: Reform of multiple frameworks governing the following: the vocational training of officials handling public contracts, the preparation and award of public contracts and legal protection in the field of public procurement, national quality infrastructure and the establishment, extension and modernisation of manufacturing activities in the Region of Attica and other provisions.

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Anti-Fraud Measure #2 taken by Greece in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *14/07/2025*	Amendment		HORIZONTAL	Public Procurement Corruption	Competences Powers	To clarify and consolidate existing rules

Law/Act: N. 5218/2025 (A 125)

Corruption within public procurement – Greece #2		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	Measures to prevent corruption amongst personnel, including management	

2.35 Development of a system for supervising the implementation of the management and control system – project implementation

A contract was signed between the Special Managing Authority for the Strategic Planning of the CAP of the Ministry of Rural Development and Food, and the Contractor on 18/07/2025. As a result, a system for supervision of the Management and Control System (MCS) for CAP Strategic Planning by the Intermediate Management Bodies (IBOs) was implemented. This project aims to deliver:

- Manual of the System for Supervision of the Implementation of the Management and Control System of the CAP Strategic Plan by the IBOs (Receipt – 11/09/2025).
- Detailed documents (documents and instructions) on the implementation of supervisory checks for the IBOs in respect of all the measures coming under the CFP Strategic Plan (Receipt – 08/12/2025).

The Special Managing Authority for the Strategic Planning of the CAP at the Ministry of Rural Development and Food is the competent authority for supervising the correct implementation of the Management and Control System.

Where the responsibility for carrying out tasks is delegated to an Intermediate Management Body, the Special Managing Authority for the Strategic Planning of the CAP retains full responsibility for the efficiency and integrity of the management and performance of those tasks. Consequently, the subject of this project was the preparation of the Surveillance System for the implementation of the Management and Control System.

Supervisory checks by the Special Managing Authority for the Strategic Planning of the CAP at the Ministry of Rural Development and Food on the Intermediate Management Bodies, to which the responsibility for implementing the Control Management System (MCS) has been delegated. (*)

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Anti-Fraud Measure #3 taken by Greece in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	New measure		SECTORAL Expenditure: Agriculture	Shared Management and Control of the EU Funds	Monitoring/ desk checks On the spot checks Audit checklist	To clarify or consolidate existing rules Cross-cutting measure, multi-agency measure/measure with impact on various bodies*
	Operational *08/12/2025*	New measure				Risk indicators	Targeting of checks

Hungary

In 2025, Hungary reported three measures: an operational measure undertaken by the Public Procurement Authority in order to support law enforcement in their activities, a measure introducing checks on integrity and conflict of interest of National Development Centre staff, and organised post-release controls as a preventive measure against abuse of VAT deductions.

2.36 Support activities and guidance from the Public Procurement Authority

The Public Procurement Authority (PPA) engaged in support activities, including:

- to increase the level of competition in public procurement, and in the light of the experience gained in applying legislation, the PPA updated its guidance on the correct examination of disproportionately low prices;
- PPA updated its has updated its guidance on the dynamic purchasing system;
- as part of the programme to promote cooperation between smaller contracting authorities, the PPA provided access to online learning materials for all interested parties;
- and at its conferences, the PPA focused on the issue of conflicts of interest and the enhancement of integrity.

Importance of this measure stems from an appropriate support for those applying the legislation in how to correctly examine disproportionately low prices, thus providing a clearer understanding of the dynamic purchasing system, and a programme supporting cooperation between smaller contracting authorities can play an effective role in increasing the level of competition in public procurement, in accordance with Government Decision No 1082/2024 of 28 March 2024. The Public Procurement Authority's conferences and training courses provide an opportunity to raise awareness, among those applying the legislation, of situations giving rise to conflicts of interest and the importance of enhancing integrity.

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The Authority's activities in support of the application of public procurement legislation, in particular the publication of the guidance highlighted above and of publicly available presentations, promote the legality of public procurement procedures with a view to the transparent and proper use of public funds. Presentations focusing on supporting and strengthening the integrity of public procurement and promoting the correct application of the legislation, in particular audit updates and the topic of conflicts of interest, continued to feature prominently in the training courses and knowledge-sharing events of the Public Procurement Authority in 2025. (*)

Anti-Fraud Measure #1 taken by Hungary in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Operational** *28/03/2024*	Update		HORIZONTAL	Public Procurement Corruption Conflict of Interest Antifraud or Anticorruption Strategy	Risk indicators Other*	Enhanced information flow Targeting of checks Enhanced ex-ante controls Enhanced ex-post controls

Corruption within public procurement – Hungary #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Measures addressing transparency in public procurement. Measures to improve the effectiveness of management of the public procurement. Measures to prevent corruption amongst personnel, including management Measures addressing transparency of companies participating in public procurement Measures to improve the effectiveness of control and audit	

2.37 Ensuring integrity of staff at the National Development Centre

Effective supervision of all positions in the staff of the Hungarian Development Centre (NFK) and of state project evaluators from an organisational security point of view. The measure contributes to compliance with the commitments made in relation to the conditionality procedure and the RRF to protect EU's financial interests, supplementing the measures for staff in sensitive positions in all managing authorities.

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Brief description of the legislation: The Directorate for Internal Audit and Integrity was authorised by law to conduct checks on persons connected to the Hungarian Development Centre and state project evaluators, including certain issues related to their integrity, and, in that context, to collect data from criminal records, educational records and records kept by the state tax and customs authorities.

During the Hungarian Development Centre's investigations, not only its Conflict of Interest Department but also its Security Department (both operating under the Directorate for Internal Audit and Integrity) conduct checks to detect unjustified and unauthorised employee data retrieval from the EU tender databases, thereby preventing potential abuses of this kind. (*)

Anti-Fraud Measure #2 taken by Hungary in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Legislative** *01/11/2024*	Amendment		SECTORAL Expenditure: Cohesion Policy Expenditure: Recovery And Resilience Facility	Financial Crime (Including Money Laundering) Organised Crime Conflict of Interest	Competences Powers	To enforce the rules in line with developments in EU law
	Organisational *21/02/2025*	Update				Competence Inter-agency cooperation	Increased resources
	Operational *01/12/2024*	New measure				IT tools ("IT data feeding", "Other IT")	Other*

Law/Act: Act XVIII of 2023 and Act XLI of 2024

2.38 Post-release controls for preventive purposes

The customs division of the National Tax and Customs Administration (NAV) took measures to assign and implement the post-release control task in 2025 and the annual control task to the local authorities. Organised post-release controls, coordinated at central level around the risks involved, contribute significantly to the protection of the financial interests of the European Union and to the fight against fraud, with their preventive effect.

As a result of the amendment of the VAT deduction rules, there are fewer high-risk clients with indirect representatives, so emphasis has also been placed on checking release for free circulation in accordance with VAT regulations in the case of economic operators who present tax risks. Strengthening information exchange and operational cooperation to detect and prevent illegal activities. The aim is also to phase out and eliminate fraudulent taxpayers as early as possible (cancellation of the tax number, invalidation of the EORI number) to prevent them from continuing their illegal activities in other Member States.

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Anti-Fraud Measure #3 taken by Hungary in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *23/12/2024*	Update		SECTORAL Revenue: Customs Revenue: Tax Fraud	Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	Web reporting/ Hotline Risk indicators Increased number of checks	Enhanced coordination Enhanced cooperation Enhanced information flow Targeting of checks Targeting of investigations Enhanced ex-ante controls Enhanced ex-post controls

Ireland

Ireland reported three measures in 2025, including a revision of internal fraud policy, strengthening management and control systems to detect fraud at an early stage, and assessment and regular updates of a Fraud Risk Profile of PEACEPLUS fund, which is used to inform strategy and response to emerging risks.

2.39 Revision of the Department of Agriculture, Food and the Marine Fraud Policy

Revision of the Department of Agriculture, Food and the Marine Fraud Policy (DAFM), which is responsible for the CAP and fisheries funds in Ireland. These receipts represent the largest component of Ireland's drawdown from the EU budget. The revision of the anti-fraud strategy was a key strategic and oversight mechanism in order to combat the potential irregularities/fraud, consequently aiming to further enhance the protections of the EU's financial interests.

DAFM is responsible for approximately €1.5 billion payments annually in respect of EAGF and EAFRD funds. Appropriate anti-fraud measures and procedures are vital to detect and prevent fraud to reduce the risk of the funds.

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Anti-Fraud Measure #1 taken by Ireland in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Organisational** *17/11/2025*	Update		SECTORAL Expenditure: Agriculture Expenditure: Fisheries	Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	Inter-agency cooperation	Neutral on resources

2.40 Enhanced management and control systems for Just Transition Fund

The Just Transition Fund (JTF) Managing Authority continued to strengthen the management and control systems for the implementation of the JTF, with a particular focus on safeguarding EU financial interests. Clear administrative and financial verification procedures were applied to JTF-supported operations, including checks on eligibility, expenditure and compliance with EU rules. These measures were designed to prevent and detect irregularities and fraud at an early stage and to ensure sound financial management of JTF resources.

This measure is important because robust management and control systems are the primary means of preventing and detecting irregularities and fraud affecting EU-funded expenditure. By embedding and enhancing clear verification, eligibility and compliance checks into the implementation of the Just Transition Fund from the outset, the risk of ineligible expenditure, mismanagement or misuse of EU funds is significantly reduced. The measure also ensures accountability and traceability of JTF spending, providing assurance that EU resources are managed in accordance with applicable rules.

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Anti-Fraud Measure #2 taken by Ireland in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	Update		SECTORAL Expenditure: Cohesion Policy	Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	Eligibility criteria Management of funds Monitoring/ desk checks Audit checklist	To clarify or consolidate existing rules To enhance existing measure
	Organisational *30/01/2025*	Update				Competence General trainings Fraud awareness trainings Simplification of procedures Other	Increased resources
	Operational *30/01/2025*	Update				IT tools ("IT data feeding", "Other IT") Risk indicators Increased number of checks Structured cooperation with judicial authorities	Enhanced information flow Targeting of checks Targeting of investigations

2.41 Regular updates of Fraud Risk Profile of PEACEPLUS fund

Fraud Risk Assessment and Policy Framework by the Special EU Programming Body, involved in the PEACEPLUS fund. A Fraud Risk Profile has been developed, which identifies and assesses fraud risks associated with each key organisational objective. This profile is reviewed regularly to ensure emerging risks are identified and that mitigation measures remain effective.

In alignment with the assessed level of fraud risk, an Anti-Fraud Policy and a Fraud Response Plan have been developed. These instruments set out the principles, responsibilities, and

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procedures for preventing, detecting, reporting, and responding to suspected fraud. Both documents are designed to be proportionate to the level of risk identified in the Fraud Risk Profile and are updated as necessary to reflect changes in the organisation's risk environment and regulatory requirements.

- Fraud Response Plan – Updated 07/2025
- Anti-Fraud Policy – Updated 23/07/2025
- Conflict of Interest Policy – Updated 10/11/2025

It is essential because a regularly updated Fraud Risk Profile ensures early identification of vulnerabilities, while a proportionate Anti-Fraud Policy and Fraud Response Plan provide the structured governance required for effective prevention, detection, and follow-up of suspected fraud. The European Commission emphasise that improving fraud detection, reporting, and governance is fundamental to protecting EU funds, and that organisations must maintain effective, risk-based anti-fraud systems aligned with their management and control responsibilities.

The administrative update covered developing of a fraud risk profile and undertaking a regular review of the fraud risks associated with each of the key organizational objectives (*), through:

- effective anti-fraud policy and Fraud Response Plan, commensurate to the level of fraud risk identified in the fraud profile;
- designing an effective control environment to prevent fraud commensurate with the fraud risk profile;
- coordinating assurances about the effectiveness of anti-fraud policies to support the Governance Statement;
- usage of IT tools and open-source resources, e.g. Arachne;
- and, reporting mechanisms to key bodies.

The measure additionally covers trainings attendance from this 'Managing authority at Arachne' training in March 2025, IMS training in October 2025 and interdepartmental meetings throughout the year. (**)

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Anti-Fraud Measure #3 taken by Ireland in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Action plan*	Update		SECTORAL Expenditure: Cohesion Policy Expenditure: Recovery And Resilience Facility	Public Procurement Financial Crime (Including Money Laundering) Conflict of Interest Whistleblower Antifraud or Anticorruption Strategy Other – Irregularity reporting	Management of funds Investigation Irregularities reporting Recovery Other*	To clarify or consolidate existing rules To enhance existing measure
	Organisational 23/07/2025	Update				Inter-agency cooperation General trainings Fraud awareness trainings Simplification of procedures Other**	Increased resources

2.42 Additional measures reported by Ireland in 2025

The Irish Revenue authorities provided information on the indicative measures being undertaken, continuing from previous years into 2025:

- Excise fraud - tackling the illicit trades in tobacco, oil, and alcohol products;
- Missing Trader Intra Community Fraud– identifying and investigating the theft of Value Added Tax through the exploitation of EU VAT rules;
- Targeting undervaluation and misclassification;
- Identifying and addressing fraudulent claims for repayment of VAT and Customs Duty;
- Identifying instances of infringements of intellectual property rights and taking appropriate action;

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- Investigating irregularities involving evasion of duty on imports into the EU, namely, common customs tariff, anti-dumping duty and countervailing duty, and quantification, assessment and pursuit of civil liability identified by investigations into the suspected fraud;
- Where appropriate, investigating with a view to criminal prosecution, those involved in suspected fraud;

Several other additional measures were adopted by relevant bodies:

- The Department of Justice, the Managing Authority for the Asylum Migration and Integration Fund (AMIF) introduced a risk-based verification process of expenditure and participants at the end of 2024. This has been progressing during 2025 with a first assurance package audit expected in 2026. A review of anti-fraud procedures will take place based off the recommendations of this.
- The Northern and Western Regional Assembly, a Managing Authority responsible for the European Regional Development Fund introduced an administrative measure in order to bolster capacity building. They increased initiatives to boost staff awareness with anti-fraud training for governance and control of funds. This has been in many areas including public procurement, conflicts of interest, state aid, integrity and transparency.
- The Southern Regional Assembly (ERDF) reported a review of fraud risk assessments in place for schemes. It allows for an annual check in with scheme managers with a specific focus on Anti- Fraud. It ensures that any issues identified in the previous review have been addressed and for robust measures.
- The Department of Housing reported on improvements made to their Public Utility Policy setting out necessary anti-fraud policies to bolster measures in the fraud prevention and detection stages of the anti-fraud cycle. Training was undertaken throughout the year to align with this rollout of enhanced company policies in order to solidify compliance and enforcement.

Italy

Italy reported three single measures covering legislative, administrative, and operational types of action. In 2025, Italy: introduced criminal and administrative sanctions for those who violate restrictive measures, in line with EU Decision, systematically integrated its data systems and trained staff on their effective use, and computerisation of case records system.

2.43 Introducing criminal and administrative sanctions for the violation of EU restrictive measures

Legislative Decree No 211 of 30 December 2025 implements Directive (EU) 2024/1226, introducing criminal and administrative sanctions for the violation of EU restrictive measures (such as freezing funds, embargoes and travel bans). In light of Article 29 TEU and Article 215 TFEU, the decree seeks to strengthen the Common Foreign and Security Policy (CFSP),

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ensuring the protection of democratic values and the rule of law and the maintenance of international peace, through an effective and dissuasive punitive system.

The Directive is derived from Decision (EU) 2022/2332, which classified the violation of restrictive measures as an 'area of crime' within the meaning of the second subparagraph [sic] of Article 83(1) TFEU, requiring Member States to ensure minimum harmonisation with regard to offences and sanctions. Given the financial and cross-border nature of the conduct, the legislation focuses on asset confiscation as a deterrent and a means of resource recovery. This approach could be said to continue on from the fight against crimes affecting the Union's financial interests.

Anti-Fraud Measure #1 taken by Italy in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *09/01/2026*	New legislation		SECTORAL Revenue: Customs Revenue: Tax Fraud Expenditure: Agriculture Expenditure: Fisheries Expenditure: Cohesion Policy Expenditure: Recovery And Resilience Facility	Public Procurement Financial Crime (Including Money Laundering) Organised Crime Corruption Customs/Tor/ Illicit Trade Shared Management and Control of the EU Funds	Recovery Financial penalties Criminal sanctions (more) Time barring (more)	To enforce the rules in line with developments in EU law

Decree: No. 211

Corruption within public procurement – Italy #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Measures addressing transparency in public procurement. Measures addressing transparency of companies participating in public procurement	

2.44 Systematic integration and strengthening of Arachne/SAS model

In the course of 2025, the operational implementation of the Arachne/SAS model within Italian Agricultural Payments Agency's (AGEA) anti-fraud strategy and operational framework was further stepped up as a central instrument supporting activities aimed at the prevention and

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detection of fraud affecting the EU funds. The measure provided for the systematic integration of the model into management, inspection and audit procedures, as well as training for staff involved in risk analysis.

The measure is relevant as it significantly strengthens the prevention and early detection of fraud and irregularities affecting EU funds. The implementation of the Arachne/SAS model enables a systematic and risk-based analysis of operations and beneficiaries, improving the targeting of controls, the efficiency of verifications and the ability of competent authorities to act in a timely manner, thus contributing to a more effective protection of the financial interests of the European Union.

Anti-Fraud Measure #2 taken by Italy in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	Update		SECTORAL Expenditure: Agriculture	Conflict Of Interest Fraud Definition Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	Eligibility criteria Management of funds Monitoring/ desk checks	Cross-cutting measure, multi-agency measure/measure with impact on various bodies

2.45 Digitalisation of the register on cases of serious irregularities

Digitisation of the 'Summary of irregularities concerning NRRP procedures/spending' register for cases of serious irregularities (fraud, corruption, conflicts of interest and double funding). This register includes the information that the Inspectorate-General of the NRRP sends to the Commission along with Italy's management declaration. Also worth noting are:

- updates to the 'Monitoraggio dei Contratti Pubblici' ('Public Contract Monitoring') platform, known as 'Mo.Co.P.2', which is used to combat irregularities related to public procurement.
- the 'Cruscotto Analisi PNRR' ('NRRP Analysis Dashboard') application, an operational tool used to protect public spending, procurement contracts and incentives.

The digitisation of the register makes it possible to establish a constant flow of information (details of the measure/project, type of serious irregularity, impact on performance, corrective action and undue payments that need to be, or have already been, recovered) between the central bodies responsible for NRRP measures, the Inspectorate-General of the NRRP and the European Commission. The 'Mo.Co.P.2' and 'Cruscotto Analisi PNRR' applications are

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helping operational units of the Guardia di Finanza to target their enforcement efforts on public spending, including EU funds.

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Anti-Fraud Measure #3 taken by Italy in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *01/01/2025*	New measure Update		SECTORAL Expenditure: Recovery And Resilience Facility	Public Procurement Corruption Conflict of Interest Other - Fraud and Double Financing	IT tools ("IT data feeding", "Other IT") Risk indicators	Enhanced coordination Enhanced information flow Targeting of checks Targeting of investigations Enhanced ex-ante controls Enhanced ex-post controls

Corruption within public procurement – Italy #3		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	Measures to improve the effectiveness of control and audit	-

2.46 Additional measures reported by Italy

The administrative measures are aimed at preventing and combating fraud and evasion linked to the role of tax representative and the possibility for non-residents to operate under the VAT Information Exchange System (VIES system).

Those measures derive from the implementation of Article 4, paragraph 1, letters (a) and (b) of Legislative Decree No 13 of 12 February 2024, which made amendments to Article 17, paragraph 3, and Article 35 of Presidential Decree No 633 of 26 October 1972. Article 35, paragraph 7-*quater* provides that, for entities which are not residents of a European Union Member State or a State belonging to the European Economic Area and which fulfil their value added tax obligations through a tax representative, inclusion in the database of taxable persons conducting intra-Community transactions (VIES) is subject to the provision of an appropriate guarantee. Article 17, paragraph 3 has been supplemented and stipulates that, in order to become a tax representative, individuals must meet the requirements set out in Article 8, paragraph 1, letters (a), (b), (c) and (d) of Ministerial Degree No 164 of 31 May 1999 and provide an appropriate guarantee, to be calculated based on the number of entities they represent. The Ministerial Decrees of 4 December 2024 and 9 December 2024 set out the criteria and procedures for issuing these guarantees, entrusting the Director of the Revenue Agency with the issue of specific implementing provisions setting out the operational procedures for

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submitting guarantees to the Revenue Agency offices. Following the adoption of these provisions, specific operational guidelines were issued to the offices regarding the management of the procedures required to implement the regulatory framework.

Latvia

In 2025, Latvia reported three organisational measures, including: an establishment of a dedicated institution for investigation of financial and tax crimes, organisation of thematic sessions within AFCOS Council, and engagement in capacity-building activities.

2.47 Establishment of the Tax and Customs Police as a separate institution

In 2025, Latvia adopted a major structural reform within the State Revenue Service (SRS), leading to the transformation of its Tax and Customs Police Department into an independent direct administration institution - the Tax and Customs Police - effective from 1 January 2026. The reform removed the investigative function from the SRS and placed it under the Ministry of the Interior to strengthen specialization, improve investigative independence, and enhance operational efficiency.

The new institution maintains responsibility for investigating tax crimes, customs fraud, smuggling, and offences affecting the EU's financial interests. The reorganization improves coordination with law-enforcement bodies, ensures clearer separation of functions between control and investigation, and supports a more robust national framework for addressing complex financial and customs-related crimes

This reform substantially strengthens Latvia's capacity to detect and investigate crimes affecting the EU budget. By establishing the Tax and Customs Police as a dedicated institution within the Ministry of the Interior, Latvia enhances investigative independence, improves cooperation with law-enforcement partners, and increases the effectiveness of actions against tax fraud, customs fraud, smuggling, and misuse of EU funds. The measure directly contributes to safeguarding EU financial interests.

Anti-Fraud Measure #1 taken by Latvia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Organisational** *01/01/2026*	New measure		SECTORAL Revenue: Customs Revenue: Tax Fraud	Financial Crime (Including Money Laundering) Customs/Tor/ Illicit Trade	Reorganisation of existing bodies	Neutral on resources

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2.48 Annual AFCOS Discussions on Emerging Fraud Risks and the Impact of EU Case Law on EU Funds Management

In 2025, Latvia organized two thematic discussions within the AFCOS Council (Coordination Council for the Protection of the EU's Financial Interests) as part of the annual AFCOS network activities. The first discussion focused on fraud risks related to IT project implementation and VAT fraud, covering typical schemes, preventive measures, and detection challenges. The second discussion addressed the assessment of potential irregularities in EU-funded projects in light of the Court of Justice judgment of 10 October 2024 in case C-175/23. The discussions brought together national authorities, managing institutions, and law-enforcement bodies to strengthen a common understanding of risks, harmonize approaches, and improve coordinated preventive and corrective actions across the EU funds management system.

These discussions enhance Latvia's ability to prevent and detect fraud affecting the EU budget by improving risk awareness, aligning interpretations of EU case law, and supporting consistent treatment of irregularities. They strengthen cooperation between institutions involved in EU funds management and law enforcement, promote early identification of vulnerabilities, and contribute to more effective protection of the EU's financial interests.

Anti-Fraud Measure #2 taken by Latvia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Organisational** *16/101/2025*	New measure		HORIZONTAL	Public Procurement AFCOS Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	General trainings	Neutral on resources

2.49 Capacity-building activities in public procurement processes

In 2025, the Procurement Monitoring Bureau organized several webinars and workshops, independently and in cooperation with the State Chancellery and the Latvian School of Public Administration, to strengthen knowledge and practice in public procurement processes. The activities covered key topics such as procurement planning, the application of exclusion grounds, and the most common procurement errors identified in EU-funded projects. These events targeted contracting authorities, procurement specialists, and EU funds management institutions, providing practical guidance, clarifying legal requirements, and promoting consistent application of procurement rules. The measure aimed to enhance understanding of

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risk areas, reduce errors, and support compliant and transparent procurement procedures in projects financed from EU funds.

The trainings help prevent procurement-related irregularities and fraud risks in EU-funded projects by improving the competence of contracting authorities and strengthening uniform application of procurement rules. By addressing common mistakes and clarifying complex legal provisions, the measure reduces vulnerabilities in EU funds management, supports early detection of risks, and contributes directly to safeguarding the EU's financial interests.

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Anti-Fraud Measure #3 taken by Latvia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Organisational** *06/01/2025*	New measure		HORIZONTAL	Public Procurement	General trainings	Neutral on resources

2.50 Additional measures reported by Latvia in 2025

Lativia reported several additional measures undertaken in 2025, which include:

- Establishment of the Customs Audit Division at the SRS. This is an additional measure complementing the SRS reorganization. The creation of the Customs Audit Division strengthens the detection of financial irregularities and sanctions violations. In 2025, the Division's working environment and regulatory framework were established, and risk-management coordination was ensured. The measure enhances the effectiveness of customs controls, supports compliance with EU requirements, and improves the identification of risks relevant to the protection of the EU's financial interests.
- Internal Regulatory Measures of the Prosecutor's Office Supporting the Protection of EU Financial Interests. In 2025–2026, The Prosecutor's Office adopted several internal acts reinforcing prioritization and supervision of criminal cases related to EU funds. These measures improve investigation quality and institutional accountability regarding offences affecting the EU budget, and include:
    1) Order from 28/01/2025: designated fraud and embezzlement causing damage to the state or involving EU or foreign financial assistance as priority cases.
    2) Order from 04/03/2025: strengthened supervision, information exchange and control mechanisms for priority criminal cases, including those affecting EU financial interests.
    3) Order from 07/01/2026: introduced revised rules for evaluating prosecutors' performance, listing cases of fraud, computer fraud and embezzlement involving EU or foreign financial assistance as priority indicators.
- Amendments to Article 10(10) of the Road Traffic Law. In 2025, the Ministry of Finance initiated amendments to strengthen controls related to intra-EU vehicle acquisitions, addressing risks relevant to VAT fraud schemes. The amendments introduce a ban on alienation for 15 days (legal persons) or 30 days (natural persons), extendable if an inspection is initiated, for certain M1/M1G and N1/N1G vehicles newly registered or re-registered after purchase in another EU Member State. The Law "Amendments to the Road Traffic Law" was adopted on 6 November 2025 and entered into force on 22

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November 2025. The measure enhances traceability of intra-EU vehicle movements and contributes to mitigating VAT-related risks.

Lithuania

Lithuania reported two measures in 2025, covering trainings against corruption and fraud as part of capacity-building organisational efforts and legal amendments aimed at investigations of irregularities and information sharing between authorities.

2.51Trainings strengthening competencies of institutions managing EU Structural funds

The Managing Authority organized trainings in order to strengthen the competences of the institutions managing the European Union Structural Funds in the area of transparency and the fight against corruption and fraud. The Managing Authority continuously evaluates the training needs of the administrations of the European Union Structural Funds in the field of transparency and the fight against corruption and fraud.

Capacity building is crucial in order to protect EU financial interests and improve measures of fight against fraud.

Anti-Fraud Measure #1 taken by Lithuania in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Organisational** *01/01/2025*	Update		HORIZONTAL	Corruption Conflict of Interest	General trainings Fraud awareness trainings	Neutral on resources

Corruption within public procurement – Lithuania #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	Measures addressing transparency in public procurement. Measures to improve the effectiveness of control and audit	-

2.52 Infringements in agriculture sector – amendments to legal acts

This measure includes three orders of the Minister of Agriculture of the Republic of Lithuania, specifically:

- No 3D-80 of 14 February 2023 "On the Approval of the Methodology for the Application of Sanctions for Infringements of the Provisions of Legal Acts in the

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Implementation of the Intervention Measures of the Strategic Plan of Agricultural and Rural Development of Lithuania 2023-2027",

- No 3D-80 of 5 February 2010 "On the Approval of the Rules for the Administration of Infringements of Legal Provisions in Connection with the Implementation of Measures of the European Agricultural Guarantee Fund, the European Agricultural Fund for Rural Development and the European Fisheries Fund" (Last amended in 10/09/2024),
- No 3D-929 of 4 December 2014 "On Approval of the Methodology for the Application of Sanctions for Infringements of the Provisions of Legal Acts in the Implementation of the Measures of the Rural Development Programme 2014-2020 in Lithuania" (Last amended in 16/09/2024).

Brief description of the legislation: the amendments are related to investigating a suspected infringement, sharing information with other authorities, decision-making, information, sanction methodology, etc.

Changes are expected to facilitate conducting investigations into irregularities, protecting the financial interests of the EU and the Republic of Lithuania. (*)

Anti-Fraud Measure #2 taken by Lithuania in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *16/09/2024*	New legislation Amendment		SECTORAL Expenditure: Fisheries	Other – Investigations of irregularities	Definition of a specific topic Recovery	To enforce the rules in line with developments in EU law Other*

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

Luxembourg

2.53 Update of control and monitoring system for the national implementation of the RRF

The protection of the financial interests of the Union is particularly important for the national implementation of EU funds. As part of NextGenerationEU, the Recovery and Resilience Facility is a centrepiece of the EU's pan to emerge stronger and more resilient from the current crisis. Member States are responsible for the successful implementation of their national Recovery and Resilience Plan.

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Anti-Fraud Measure #1 taken by Luxembourg in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Operational** *19/12/2025*	Update		SECTORAL Expenditure: Recovery And Resilience Facility	Shared Management and Control of the EU Funds	IT tools ("IT data feeding", "Other IT") Increased number of checks	Enhanced coordination Enhanced cooperation Enhanced information flow Targeting of checks Enhanced ex-ante controls Enhanced ex-post controls

2.54 Guidelines on ESF+ procedural matters

The managing authority of the ESF+ has prepared a Summary outlining the organisation and management of the programme, as well as the procedures to be followed in all matters related to its operation. In particular, it includes guidelines to be applied in cases of detected fraud or irregularities, the corresponding corrective procedures, and the notification and monitoring of such irregularities.

This measure provides a guideline that explains the procedure to follow, step by step, in various situations to protect the financial interests of the EU. It therefore reduces the error rate and also decreases the likelihood that irregularities will go unnoticed

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Anti-Fraud Measure #2 taken by Luxembourg in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	New measure Update		HORIZONTAL	Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	Eligibility criteria Management of funds Monitoring/ desk checks On the spot checks Audit checklist Irregularities reporting Recovery	To clarify or consolidate existing rules Cross-cutting measure, multi-agency measure/measure with impact on various bodies
	Organisational 01/12/2025	New measure Update				Competence Simplification of procedures	Neutral on resources

2.55 Adding a new feature – a whistleblower button

We have added a whistleblower button that redirects users to the national whistleblower platform, both on the ESF+ platform and on our website. It also includes a brief explanation of whistleblowing, the protection and anonymity afforded to whistleblowers, and the different types of cases that may arise.

The whistleblower button is intended to provide actors with an additional means of anonymously reporting fraudulent activities. By communicating the introduction of this new tool, we aim to strengthen an anti-fraud culture, thereby reducing the opportunity to commit fraud and increasing overall awareness

Anti-Fraud Measure #3 taken by Luxembourg in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *01/01/2026*	New measure		HORIZONTAL	Whistleblower	IT tools ("IT data feeding", "Other IT") Web reporting/ Hotline	Enhanced cooperation Enhanced information flow

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Malta

Malta reported one administrative measure in 2025, covering a campaign against fraud and misuse of public funds, which raised awareness and pointed to the reporting infrastructure. This campaign targeted public service and public sector employees.

2.56 Communications campaign against fraud and misuse of public funds

In 2025, Malta initiated the process to implement a communications campaign against fraud and misuse of public funds (including EU funds that Malta is required to manage under its international obligations), in response to Action Points 9 and 10 of the National Anti-Fraud and Corruption Strategy. A desktop message was devised, which reached over 54,000 employees working within the Public Service and Public Sector. The message directed employees to report the above-mentioned irregularities through the Report Suspected Fraud/Irregularities button on the website of the Internal Audit and Investigations Department. The campaign was launched during the second week of 2026 upon the lapse of the festive season.

This measure involves a communications campaign addressed to employees within the Public Service and Public Sector to raise awareness about the incidence of fraud and misuse of public funds. The campaign also highlights the infrastructure that is in place to assist public employees to report suspected cases of fraud and misuse of public funds in a secure manner. Increased awareness to safeguard public funds and a straightforward reporting system are considered as very strong measures in the protection of national and EU financial interests and the fight against fraud.

Anti-Fraud Measure #1 taken by Malta in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Administrative** *Action plan*	New measure		HORIZONTAL	Public Procurement Conflict of Interest Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	Irregularities reporting	To clarify or consolidate existing rules

Netherlands

In 2025, the Netherlands reported three measures, including: an operational measure introducing annual declaration on absence of the conflict of interest, an administrative measure

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covering a comprehensive update of a program anti-fraud strategy, and an amendment of a money-laundering prevention act.

2.57 Annual self-declaration of absence of a potential conflict of interest

With regard to the recommendation of the European Commission and the observations made by the national audit service on the risk of conflict of interest of the Paying Agency's in-house staff (beyond the swearing of an oath the managing authorities' integrity policies), it has been agreed that for anyone working on a project for which an assessment has to be done, a list will be drawn up each year and signed to confirm absence of conflicts of interest.

When they take up their post, in-house staff swear an oath. There is also an integrity policy at the organisation. The organisation considered these two measures sufficient to prevent conflicts of interest affecting in-house staff. With the European Commission's recent recommendation and the comments from the national audit service on the risk of conflicts of interest affecting in-house staff of the managing authority, it has been agreed that, for anyone working on a project in which for which an assessment has to be done, a list will be drawn up each year and signed to confirm absence of conflict of interest. (*)

Anti-Fraud Measure #1 taken by the Netherlands in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *01/07/2025*	New measure		SECTORAL Expenditure: Cohesion Policy	Conflict of Interest	Risk indicators	Other*

2.58 Complete revision of the Interreg Meuse-Rhine antifraud policy programme

A new policy applies to the entire programme. The policy reflects the programme's commitment to protecting EU and public funds, in line with legal, ethical and moral rules. The programme adheres to the principles of integrity, objectivity and fairness. There is a zero-tolerance policy on fraud and corruption.

All the various authorities, including EU ones, concerned with the programme can be involved in prosecuting fraud. (*)

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Anti-Fraud Measure #2 taken by the Netherlands in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Decision/ Resolution*	Update		HORIZONTAL	Fraud Definition Whistleblower Antifraud Or Anticorruption Strategy	Eligibility criteria Management of funds Monitoring/ desk checks Investigation Recovery	To clarify or consolidate existing rules To enhance existing measure Cross-cutting measure, multi-agency measure/measure with impact on various bodies (*)

2.59 Legislative amendment against misuse of legal exception rules

An amendment to Regulation of the Minister of Agriculture, Fisheries, Food Security and Nature of 18 December 2024, to Article 5 of the CAP 2023 Implementing Regulation.

The paying agency wants to prevent large companies being able to make use of the exception under Article 5.

Anti-Fraud Measure #3 taken by the Netherlands in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *18/12/2024*	Amendment		HORIZONTAL	Shared Management and Control of the EU Funds	Definition of a specific topic	To clarify and consolidate existing rules

Decision: An amendment to Regulation of the Minister of Agriculture, Fisheries, Food Security and Nature of 18 December 2024, to Article 5 of the CAP 2023 Implementing Regulation.

Poland

Poland reported three single operational measures in 2025, all of which focused on stages of fraud prevention and fraud detection. Specifically, those include: updated mechanisms for co-financed projects verification regarding conflict of interest; verification of impartiality declaration at the stage of selecting beneficiaries; and, a checklist for monitoring the implementation and verification of expenditure in the field of public procurement and public aid.

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2.60 Strengthening selection of projects with potential conflict of interests

This measure is related to strengthening control mechanisms and tools for monitoring the process of selecting projects to be cofinanced under EU funds, using the conflict of interest verification procedure in the SAMPLER tool.

The procedure was adopted in January 2025 and updated in December 2025. The updated version of the procedure includes, inter alia, detailed rules for verifying when selecting projects for cofinancing, conflicts of interest between members of project evaluation committees and beneficiaries whose projects are selected for cofinancing under the relevant call.

Applying the mechanism simplifies the procedures for verifying entities and individuals, including personal and capital links between them. It allows comprehensive and targeted verification of entities and individuals when projects are being selected for cofinancing, the implementation of a structured process of examining the risk of conflicts of interest and an improved information flow. The introduction of this measure constitutes an action under Article 325 TFEU and fulfils the obligations laid down in Article 74(1)(c) and (d) of Regulation (EU) 2021/1060 and Article 61 of Regulation (EU, Euratom) 2024/2509).

Anti-Fraud Measure #1 taken by Poland in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *09/01/2025*	New measure		SECTORAL Expenditure: Cohesion Policy	Conflict of Interest Shared Management and Control of the EU Funds	IT tools ("IT data feeding", "Other IT") Risk indicators	Enhanced coordination Enhanced information flow Targeting of checks

2.61 Verification of declarations of impartiality

Instructions for verifying declarations of impartiality and confidentiality during the work of the tender evaluation committees in the selection of beneficiaries-partner organisations with a nationwide or supraregional scope for the European Food Aid Funds 2021-2027 programme under the ESF+.

The tool aims to address conflicts of interest. It is part of the description of the management and control system in place in the institutions involved in the implementation of the European Funds for Food Aid 2021-2027 Programme.

The tool aims to prevent conflicts of interest at the stage of selecting beneficiaries-partner organisations of nationwide or supraregional for the European Funds for Food Aid programme (FEPŻ). The verification of the declarations of the members of the evaluation committee by an independent organisational unit in the managing authority is intended to confirm the correctness

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of the declarations submitted and prevent conflicts of interest when beneficiaries with nationwide or supraregional reach are being selected. This instrument has been adopted to implement the recommendation made by the audit authority in the system audit for the European Funds for Food Aid programme for financial year 2024/2025.

Anti-Fraud Measure #2 taken by Poland in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *19/03/2025*	New measure		SECTORAL Expenditure: Fund For the Most Deprived	Conflict of Interest Shared Management and Control of the EU Funds	Risk indicators Increased number of checks	Enhanced information flow Targeting of checks Enhanced ex-ante controls

2.62 Guidelines for controls under the development plan co-financed by the RRF

The guidelines have been supplemented by an additional annex, namely a framework checklist for checking the implementation and verification of expenditure in the field of public procurement and state aid. The mechanism can contribute to a more effective combating of fraud and other illegal activities affecting the financial interests of the EU.

The rationale for introducing the framework checklist was to indicate to the institutions the system for implementing the National Recovery and Resilience Plan, i.e. institutions responsible for reforms / institutions responsible for investments / support units – the essential elements underpinning verifications during checks on public procurement and state aid. This harmonises the approach of the individual institutions in this area and ensures that checks are more effective. The introduction of the checklist constitutes implementation of one of the Commission's recommendations.

Anti-Fraud Measure #3 taken by Poland in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *08/05/2025*	New measure		SECTORAL Expenditure: Recovery And Resilience Facility	Public Procurement Shared Management and Control of the EU Funds	Risk indicators	Enhanced coordination Targeting of checks

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Portugal

Portugal reported three measures focused on fraud prevention and detection stages in 2025. Those include awareness, computerisation and organising focus groups, as set out in the National Anti-Fraud Strategy, providing access to risk dashboards for Managing Authorities, and development of a new customs database.

2.63 Implementation of measures set out in the National Anti-Fraud Strategy (NAFS)

The implemented measures focus on the continuity of fraud awareness activities, the conclusion of coordination agreements, the development of IT systems to detect double funding (Recovery and Resilience Plan, RRP) and participation in working groups to deal with matters related to fraud prevention and detection (Agricultural Funds).

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.

Anti-Fraud Measure #1 taken by Portugal in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result

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SINGLE	**Operational** *31/12/2025*	Update		SECTORAL Expenditure: Agriculture Expenditure: Fisheries Expenditure: Cohesion Policy Expenditure: Centralised Direct Management Expenditure: Fund For the Most Deprived Expenditure: Globalisation Fund Expenditure: Migration And Asylum Expenditure: Recovery And Resilience Facility	AFCOS Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	IT tools ("IT data feeding", "Other IT") Risk indicators Structured cooperation with judicial authorities	Enhanced coordination Enhanced cooperation Enhanced information flow Targeting of checks Enhanced ex-ante controls Enhanced ex-post controls

2.64 Updating of mechanisms to support risk assessment, analysis and management when implementing EU funding

In 2025, the Agency for Development and Cohesion, as the certifying authority, made available to the managing authorities, for monitoring risk and error categories (combination of beneficiary and operation) and the impact category for payment claims. The dashboards are in a specific risk-assessment area on a dedicated platform.

The purpose of this measure is to make the management of funds from the EU budget more effective by allowing managing authorities to identify, prevent and mitigate situations involving fraud or mismanagement; at the same time, this enhances transparency and integrity when funding is disbursed and in their implementation.

Anti-Fraud Measure #2 taken by Portugal in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result

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SINGLE	**Administrative** *Circulaire/circular, Instructions, Guidelines, Manuals*	Update		SECTORAL Expenditure: Cohesion Policy Expenditure: Migration And Asylum	Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	Management of funds Monitoring/ desk checks On the spot checks	To enhance existing measure

2.65 Development of a new customs anti-fraud database

The measure was implemented with the aim of improving data collection and processing, enhancing risk management and profiling, with a focus on interoperability with EU and national systems, as well as providing analytical information.

The new customs anti-fraud database will improve data quality and integrity, enable the application of data analytics and artificial intelligence tools, and ensure interoperability with EU and national systems.

nti-Fraud Measure #3 taken by Portugal in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *31/12/2025*	New measure		SECTORAL Revenue: Customs Revenue: Tax Fraud	Financial Crime (Including Money Laundering) Organised Crime Customs/Tor/ Illicit Trade	IT tools ("IT data feeding", "Other IT") Risk indicators Increased number of checks Structured cooperation with law enforcement	Enhanced coordination Enhanced cooperation Targeting of checks Enhanced ex-ante controls

Romania

In 2025, Romania reported three measures, all targeting corruption, among other related areas. Specifically, a legislative measure addressing corruption of foreign public officials, an establishment of a dedicated fund supporting anti-corruption investigation and surveillance efforts, and an amendment to the legal framework allowing for the use of new technologies in customs operations.

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2.66 Strengthening the legal framework to prevent and combat corruption of foreign public officials

This measure concerns the Law No 156 of 16 October 2025 amending Law No 319/2024 laying down measures implementing the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, adopted in Paris on 21 November 1997, and supplementing Law No 302/2004 on international judicial cooperation in criminal matters. Law No 156/2025 strengthens the legal framework for preventing and combating bribery of foreign public officials, which is a significant component of the fight against fraud.

Brief description of the legislation: Law No 156/2025 introduces significant amendments to both criminal law and legislation on international judicial cooperation, with the aim of strengthening the legal framework for preventing and combating the bribery of foreign public officials. Legislative act in its scope regulates the criminal framework for offences involving the bribery of foreign public officials in the context of international business transactions. (*)

The adoption of the legislative act forms part of Romania's accession process to the OECD. (**)

Anti-Fraud Measure #1 taken by Romania in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *16/10/2025*	New legislation Amendment		HORIZONTAL	Financial Crime (Including Money Laundering) Corruption Other - Integrity and transparency measures	Competences Powers Definition of a specific topic Recovery Criminal sanctions Other*	To clarify and consolidate existing rules To remedy flaws To enforce the rules in line with developments in EU law Other**

Law/Act: No.156

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Corruption within public procurement – Romania #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Measures to prevent corruption amongst personnel, including management	

2.67 Strengthening the operational capacity of the National Anti-Corruption Directorate

A special fund for operational expenses, amounting to 3,000,000 LEI, equivalent to approximately 600,000 EUR annually was established in 2025. Under Government Order No 10 of 1 February 2025, the National Anti-Corruption Directorate (*Direcția Națională Anticorupție*, DNA) became the beneficiary of this fund. The Order sets up the legal framework for the creation of an annual fund intended for the planning and conduct of operations aimed at detecting corruption offences as they are being committed, and of a special fund for operational expenditure under the authority of the Directorate's chief prosecutor.

The management and use of the special fund for operational expenditure were regulated at DNA level by Order No 44 of 14 April 2025 of the chief prosecutor. This Order sets out the fund's designated uses, primarily covering the implementation of technical surveillance measures, procurement of technical means and necessary equipment, and expenses incurred through the use of undercover investigators, investigators acting under their real identity and collaborators. This special fund has significantly strengthened the operational capacity of the DNA.

Anti-Fraud Measure #2 taken by Romania in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Decision/ Resolution*	New measure		SECTORAL Revenue: Customs	Corruption	Investigation Penalty Recovery	To enhance existing measure
	Organisational *01/02/2025*	New measure				Competence	Increased resources
	Operational *14/04/2025*	New measure				IT tools ("IT data feeding", "Other IT") Increased number of checks	Enhanced information flow Targeting of investigations

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Corruption within public procurement – Romania #2		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Measures to improve the effectiveness of control and audit	

2.68 Strengthening customs control and supervision mechanisms

This measure concerns the Law No 239/2025 of 15 December 2025 laying down measures for the recovery and efficient use of public resources and amending certain legislative acts amended Law No 86/2006 (the Romanian Customs Code) by introducing a new Article 20^1 on the use of photo-audio-video equipment by customs personnel in the course of specific customs control and supervision activities.

The measure is intended to enhance the framework for protecting the financial interests of the European Union by strengthening customs control and supervision mechanisms for goods imported into the EU customs territory. The measure aims to prevent and combat tax and customs fraud by creating a unified, coherent and stable legal framework that is adapted to social realities and ongoing technological developments.

Brief description of the legislation: The measure involves amending Law No 86/2006 (through the adoption of Law No 239/2025 of 15 December 2025) by introducing Article 20^1, which relates to the use of photo-audio-video equipment by designated customs personnel in the course of customs control and supervision activities. The new article contains six paragraphs and lays down the general criteria and conditions governing the use of body-worn camera systems (including recording, capture, storage and access), with the detailed implementing rules to be laid down by order of the President of the Romanian Customs Authority.

The measure establishes a legal framework for the effective operation and use of available technical resources, with the aim of increasing integrity among customs personnel and enhancing public trust in the customs administration. The measure is designed to prevent the commission of unlawful acts, particularly corruption offences, and to deter activities and conduct that breach the customs code of conduct. Its purpose is to strengthen the prevention and detection of tax and customs (*)

Anti-Fraud Measure #3 taken by Romania in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *15/12/2025*	New legislation Amendment		SECTORAL Revenue: Customs Revenue: Tax Fraud	Corruption Customs/Tor/ Illicit Trade Antifraud or Anticorruption Strategy	Competences Other administrative penalties	Other*

Law/Act: No. 239

Corruption within public procurement – Romania #3		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Measures to improve the effectiveness of control and audit	

2.69 Additional measures reported by Romania in 2025

Romania reported also additional measures undertaken in 2025, which are related to the operations of the National Office for the Prevention and Combating of Money Laundering (ONPCSB), and include:

- updating the national legislative framework in the field of preventing and combating money laundering (AML) and terrorist financing (CFT). Law No 129/2019 on the prevention and combating of money laundering and terrorist financing has been amended by Government Emergency Order No 10 of 13 March 2025, Law No 86 of 22 May 2025, Law No 164 of 23 October 2025 and Law No 224 of 12 December 2025. The aim of these amendments is to adapt the legislative framework to new European and international requirements.

The main objectives of these legislative amendments are to align national legislation with EU law, to remedy the shortcomings identified in the Moneyval Evaluation Report, and to strengthen internal mechanisms for preventing, detecting and sanctioning money laundering and terrorist financing activities. Specifically, among other things, the amendments have clarified reporting entities' obligations; strengthened customer due diligence measures; streamlined the supervisory regime and updated the sanctions framework; strengthened ONPCSB's role in coordinating risk assessments; and improved customer due diligence requirements, staff training and statistical reporting.

- updating legislation on the enforcement of international sanctions by adopting Law No 151 of 13 October 2025, Government Emergency Order No 66 of 2 December 2025, and Law No 224 of 12 December 2025. These legislative acts have strengthened the institutional and procedural framework for enforcing international financial sanctions, including those adopted at EU level.

Through these legislative measures, Romania has sought to ensure a consistent and efficient regulatory framework that is adapted to recent developments and thereby strengthen the national system for preventing and combating money laundering and terrorist financing and for enforcing international sanctions.

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Slovakia

In 2025, Slovakia reported three package measures addressing: the strengthening of a common standard and the digitalisation of irregularities reporting across multiple involved entities, the strengthening of the system of financial control and internal audit through an amendment to the Act on Financial Control and Audit and the issuance of a methodological guideline on internal audit, and the application of preventive and corrective measures within the CAP fund through legal amendments, guidelines, and a new anti-fraud strategy in this domain.

2.70 Improving reporting and strengthening communication channels

This set of measures aimed to improve the reporting of irregularities and suspicions of fraud and to strengthen communication channels includes:

1) Manual on Reporting Irregularities (AFCOS),
2) New IT system ITMS21+ functionalities for the administration of irregularities, reporting irregularities to OLAF and data exchange with the IMS system for the Programme Slovakia 2021-2027 (AFCOS+MF SR),
3) Cooperation agreement between Government Office of the Slovak Republic (AFCOS) and the Office for the Fight against Organised Crime of the Ministry of the Interior of the Slovak Republic,
4) Establishment of contact points at regional prosecutors' offices of the General Prosecutor´s Office of the Slovak Republic for OLAF investigators.

The set of measures directly responds to the European Commission's recommendations in the 36th PIF Report. It standardises and digitalises the reporting of irregularities and suspected fraud, improves the quality, completeness and timeliness of data and reduces the risk of errors. By strengthening cooperation between AFCOS, law enforcement, prosecutors and OLAF through updated agreements and designated contact points, it contributes to more effective protection of the European Union's financial interests.

Updating the rules for reporting irregularities and suspected fraud (Manual on Reporting Irregularities) and their application across entities involved in the external reporting system to the EC/OLAF, aims to eliminate reporting deficiencies, ensuring consistency of procedures and increasing the quality, completeness and timeliness of data reported through the IMS. Manual on Reporting Irregularities covers PP 2004-2006, 2007-2013, 2014-2020, 2021-2027 and for EAGF, EAFRD, AMIF, ISF, CF, EGF, ERDF, ESF, ESF+,EFF, ENRF, FEAD,CBC-ENP.(*)

The IT systems ITMS21+ and IMS are interconnected through automated data export and import for monthly and quarterly reports, improving data quality and efficiency in relation to OLAF.

In addition, the cooperation agreement between the Government Office of the Slovak Republic (AFCOS) and the Office for the Fight against Organised Crime of the Ministry of the Interior of the Slovak Republic, together with the establishment of contact points at regional prosecutors' offices of the General Prosecutor's Office of the Slovak Republic for cooperation

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with OLAF investigators(**), strengthen cooperation and communication within the system for the protection of the EU's financial interests, particularly in the new institutional setting following the abolition of the Special Prosecutor's Office and the National Criminal Agency in 2024.

Anti-Fraud Measure #1 taken by Slovakia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Circulaire/Circular, Instructions, Guidelines, Manuals*	Update		HORIZONTAL	Financial Crime (Including Money Laundering) Organised Crime AFCOS Other	Irregularities reporting	To clarify or consolidate existing rules To enhance existing measure Cross-cutting measure, multi-agency measure/measure with impact on various bodies*
	Organisational *18/12/2025*	New measure				Reorganisation of existing bodies Competence Inter-agency cooperation Other**	Neutral on resources
	Operational *10/11/2025*	New measure				IT tools ("IT data feeding", "Other IT")	Enhanced coordination Enhanced cooperation Enhanced information flow

2.71 Strengthening control and audit system of public financial resources

A set of measures to strengthen the system of control and audit of public financial resources was adopted, including:

1) amendment to Act No. 357/2015 Coll. on financial control and auditing and on amendments to certain laws; amendment to the law enhances the performance of

financial control across the entire public administration. It strengthens the internal control system of public administration bodies, including sound financial management.

2) methodological guidance of the Audit and Control Section of the Ministry of Finance of the Slovak Republic on the performance of internal audits, effective from January 1, 2026 (Ministry of Finance of the Slovak Republic); New internal audit guidelines were adopted due to the adoption of an amendment to the Act on Financial Control and Audit. The methodological guidelines for the performance of internal audits regulate the performance of internal audits in accordance with that act."

Brief description of the legislation: The key elements of the internal control system were established. They are based on the generally accepted and recommended COSO model. In connection with the design of the internal control system, the competences for internal audit were adjusted, including reporting obligations regarding the internal control system. The financial control system was simplified in order to reduce the administrative burden on public authorities as much as possible.

The methodological guideline regulates the basic rules, objectives, and method of performing internal audits for public administration bodies that perform internal audits. The methodological guidelines have been developed in accordance with internationally recognized auditing standards, in particular the Global Standards for Internal Auditing issued by the Institute of Internal Auditors, which came into effect on January 9, 2025. Internal auditors perform internal audits in accordance with the Standards. (*)

Anti-Fraud Measure #2 taken by Slovakia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Legislative** *21/10/2025*	Amendment		HORIZONTAL	Shared Management and Control of The EU Funds Other – Internal audit	Competences Powers Definition of a specific topic Financial penalties Other- Financial control, Internal control system, audit	To clarify and consolidate existing rules To remedy flaws
	Administrative *Circulaire/Circular, Instructions, Guidelines, Manuals*	New measure				Monitoring/ desk checks Other – Internal audit	Cross-cutting measure, multi-agency measure/measure with impact on various bodies*

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Law/Act: Act no. 294/2025 Coll. Amending the Act no. 357/2015 Coll. on financial control and auditing and on amendments to certain laws.

Corruption within public procurement – Slovakia #2		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Measures to prevent corruption amongst personnel, including management Measures to improve the effectiveness of control and audit	

2.72 Strengthening the protection of the EU's financial interests within the framework of the CAP

Set of measures has been adopted to strengthen the protection of the EU's financial interests within the framework of the CAP, with:

- Act No. 316/2025 Coll., amending Act No. 280/2017 Coll. on the provision of support and subsidies in agriculture and rural development, Act No. 292/2014 Coll. on contributions from the European Structural and Investment Funds and Act No. 247/2024 Coll. on contributions from the European Agricultural Fund for Rural Development;
- Methodological Guideline of the Managing Authority, particularly regarding the handling of irregularities, controls, payment applications, and rules on public procurement and procurement;
- a new Anti-Fraud Policy of the Agricultural Paying Agency (APA);
- the establishment of a cross-cutting working group within the Agricultural Paying Agency focused on project assessment, public procurement, conflicts of interest and control of EU funds.

Set of measures to strengthen the prevention, detection and correction of irregularities and fraud in the use of EU funds under the CAP for the years 2023-2027. It responds to the new requirements of Regulations (EU) 2021/2115 and 2021/2116 and to the shortcomings of the previous national framework. The measures align preventive and corrective measures with eligibility conditions, strengthen legal certainty and reduce the risk of irregular payments, thereby protecting the financial interests of the EU.

Brief description of the legislation: Act No. 316/2025 Coll., on contributions from the European Agricultural Fund for Rural Development, introduces a specific legal framework for control procedures, powers and obligations related to administrative checks, on-the-spot checks, remote sensing and the area monitoring system. The amendment addresses the specificities of direct payments and sectoral interventions, clarifies the status and powers of body responsible for the protection of the EU's financial interests (AFCOS), and regulates procedures for dealing with irregularities, suspected fraud and the recovery of undue payments.

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Non-legislative measures supporting the package include the adoption of a new Anti-Fraud Policy and its publication on the website of the APA, establishing a framework for preventing, detecting and tackling fraud and defining the responsibilities of staff, beneficiaries and third parties. The methodological guideline for the Managing Authority was adopted, specifying the procedures for handling irregularities, controls, payment claims and public procurement and strengthening the protection of the EU's financial interests before and after the payment from the EAFRD.(*)

Creation of a working group for project support as a cross-cutting unit within the APA, which is tasked with assessing selected projects and deciding on the further course of the APA. It mainly concerns the areas of public procurement, conflict of interest and control of EU funds. This measure is also expected to reduce the likelihood of irregularities within the CAP, more effective and faster cooperation between the involved APA departments in resolving irregularities, increased emphasis on resolving cases investigated by OLAF and the use of experience in new projects. (**)

Anti-Fraud Measure #3 taken by Slovakia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Legislative** *21/11/2025*	Amendment		SECTORAL Expenditure: Agriculture	Public Procurement Financial Crime (Including Money Laundering) Organised Crime Corruption Conflict of Interest	Competences Powers Recovery Financial penalties	To clarify and consolidate existing rules To remedy flaws To enforce the rules in line with developments in EU law

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	Administrative *Circulaire/circular, Instructions, Guidelines, Manuals*	New measure			AFCOS Whistleblower Shared Management and Control of the EU Funds	Eligibility criteria Management of funds Monitoring/ desk checks On the spot checks Audit checklist Investigation Irregularities reporting Penalty Recovery Other*	To clarify or consolidate existing rules To enhance existing measure
	Organisational *20/03/2025*	New measure				Other**	Neutral on resources

Law/Act: Act No. 316/2025 Coll. This is an act amending and supplementing Act No. 280/2017 Coll. on the provision of support and subsidies in agriculture and rural development and amending Act No. 292/2014 Coll. on the contribution provided from the European Structural and Investment Funds and on the amendment of certain acts, as amended, as amended and supplementing Act No. 247/2024 Coll. on the contributions provided from the European Agricultural Fund for Rural Development and on the amendment of certain acts.

Slovenia

In 2025, Slovenia reported three sectoral measures, including: an introduction of a new feature aimed at spotting double financing in the application system, enhanced information exchange between authorities and amendment of money-laundering prevention legislation.

2.73 Automatic verification of double co-financing

Inclusion of automatic application verification of double co-financing at the level of an individual application or payment claims was done by the Agency for Agricultural Markets and Rural Development (ARSKTRP). Inclusion of a new 'double co-financing' tab in the application for processing applications and payment claims. Data are entered in this tab if the applicant/beneficiary has already received appropriations from the paying agency and other grantors of aid which could overlap in content with the supported project.

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In accordance with Article 36 of Regulation 2021/2116/EU of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013, the ARSKTRP ensures that expenditure financed by the EAGF or the EAFRD does not receive any other financing from the Union budget.

Anti-Fraud Measure #1 taken by Slovenia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *01/07/2025*	Update		SECTORAL Expenditure: Agriculture	Shared Management and Control of the EU Funds	IT tools ("IT data feeding", "Other IT")	Enhanced ex-ante controls Enhanced ex-post controls

2.74 Exchange of information between national police and EPPO

Ministry of Cohesion and Regional Development established links and exchange of information between the managing authority, the EPPO, and the police through regular cooperation and reporting on cases, such as indictments, and joint training using examples from the practice of all bodies concerned.

Because if authorities are better informed and information flows between them are improved, this fosters better implementation of the European Cohesion Policy, which results in a better protection of financial interests and early detection, which in turn contributes to a more effective system of protection of the EU's financial interests.

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Anti-Fraud Measure #2 taken by Slovenia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Operational** *20/11/2025*	New measure		SECTORAL Expenditure: Cohesion Policy	Shared Management and Control of the EU Funds	Structured cooperation with law enforcement	Enhanced coordination Enhanced cooperation Enhanced information flow Targeting of checks Targeting of investigations

2.75 Amendment of money laundering prevention legal act

Office for Money Laundering Prevention adopted a legislative measure – an act amending The Prevention of Money Laundering and Terrorist Financing Act (Official Gazette of the Republic of Slovenia, No. 17/25 - ZPPDFT-2B);

The European Funds Service of the Ministry of the Interior, in its capacity of Managing Authority (MA) for the Internal Security Funds and Implementing Body for the Resilience and Recovery Plan, also carries out work to prevent fraud, specifically awareness-raising, participation in training, monitoring of the fraud risk indicators, identification of conflicts of interest and risks in public procurement procedures and the implementation of contracts. In 2025 an additional measure was introduced to determine whether there were any conflicts of interest between individuals involved in public procurement procedures and tenderers/contractors.

As regards OLAF and the Office for Money Laundering Prevention as competent national authority, new Article 116a has been added in Prevention of Money Laundering and Terrorist Financing Act. This article relates to effective cooperation between OLAF and the Office regarding requests relating to matters under investigation in Art.3 and 4 of Reg.883 MNZ: The measure we report on is key to strengthening the ethical behaviour of individuals, improving risk management, ensuring an effective system and supervision and controls, thus strengthening the protection of the EU's financial interests, including detection and prevention of interests.

The managing authority reports quarterly to AFCOS on detected irregularities in the use of EU funds under the Internal Security Funds. In 2025, an irregularity was detected in one case, which was reported to the MA of the Ministry of the Interior and reported to the competent authorities. An irregularity could also constitute a potential conflict of interest. Further irregularities have been rectified during the implementation of the operation, which is why the operation continues.

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In connection with the provision laid down in Regulation 2023/2223/EU concerning cooperation between OLAF and the Office as the competent national authority, a new Art. 116a has been added in The Prevention of Money Laundering and Terrorist Financing Act. This article relates cooperation between OLAF and the Office regarding requests relating to matters under investigation referred to in Articles 3 and 4 of Regulation 883/2013/EU (*)

In addition to the fraud indicators already included in the checklists for management verifications, with an emphasis on the detection of conflicts of interest and risks in public procurement procedures and in the implementation of contracts, additional activities were introduced for checking interest-based connections between the participants in the public procurement procedure and the selected tenderers/contractors. A declaration by persons involved has been introduced regarding their lack of connections to tenderers, plus further checking of this declaration (firstly only at the management verification stage, then at the public procurement implementation stage following the audits carried out by the Audit Authority). (**)

Anti-Fraud Measure #2 taken by Slovenia in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Organisational** *03/01/2025*	Update		SECTORAL Expenditure: Migration And Asylum Expenditure: Recovery And Resilience Facility	Public Procurement Financial Crime (Including Money Laundering) Conflict of Interest Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy Other*	Fraud awareness trainings Other**	Increased resources

Spain

Spain reported three horizontal measures in 2025, which include an approval of the statewide anti-corruption plan and its five areas of action, an establishment of a dedicated body for whistleblower protection, and creation of a working group dedicated to collaboration with EPPO.

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2.76 Approval of the State Plan to Combat Corruption

Approval by the Council of Ministers on 26 August 2025 of the State Plan to Combat Corruption and the creation of an interministerial commission to implement, promote and monitor the plan (Royal Decree 711/2025 of 26 August).

This plan deploys a strategy for action in the areas of transparency, good governance of public administrations and the fight against corruption, based on the recommendations of the Council of Europe's Group of States against Corruption (GRECO), the OECD and the European Commission, and incorporating contributions from civil society.

The Plan includes five areas of action:

1) Risk prevention and governance in the fight against corruption and control of corruption.
2) Protection of whistleblowers.
3) Combating corruption: investigating, prosecuting and punishing corruption.
4) Recovery of assets derived from corrupt activities.
5) Promotion of a culture of anti-corruption and integrity among citizens

The State Plan to Combat Corruption, which will be implemented through an organic law currently being drafted, includes five areas of action that will contribute to improving the protection of the EU's financial interests, in addition to national interests.

Brief description: Royal Decree 711/2025, of August 26, creating the Interministerial Commission for the Promotion of the State Plan to Combat Corruption, and establishing its composition and functioning. The Commission is chaired by the First Vice President of the Government and Minister of Finance.

For the implementation of the Plan, it is planned to approve the Organic Law on Public Integrity, subject to prior public consultation in September 2025, which is currently being drafted, as well as other regulatory amendments. The State Plan to Combat Corruption establishes a roadmap that allows to continue moving toward a more honest and transparent administration. It contains new measures to combat corruption in different areas. (*)

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Anti-Fraud Measure #1 taken by Spain in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Legislative** *26/08/2025*	New legislation		HORIZONTAL	Public Procurement Financial Crime (Including Money Laundering) Organised Crime Corruption Conflict of Interest Fraud Definition AFCOS Whistleblower Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy	Competences Powers Definition of a specific topic Recovery	To clarify and consolidate existing rules To remedy flaws To enforce the rules in line with developments in EU law
	Administrative *Action plan*	New measure				Management of funds Monitoring/ desk checks Investigation Penalty Recovery	To clarify or consolidate existing rules To enhance existing measure Cross-cutting measure, multi-agency measure/measure with impact on various bodies*

Decree: Royal Decree 711/2025

Corruption within public procurement – Spain #1		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere)	Measures addressing transparency in public procurement. Measures to improve the effectiveness of management of the public procurement. Measures to prevent corruption amongst personnel, including management	

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	Measures addressing transparency of companies participating in public procurement Measures to improve the effectiveness of control and audit	

2.77 Establishment of the State Independent Whistleblower Protection Authority

The State Independent Whistleblower Protection Authority was established on 1 September 2025 (Order PJC/908/2025, of August 8, determining the date of commencement of operations of the Independent Whistleblower Protection Authority).

The purpose of this Independent Authority for the Protection of the Informant is to guarantee the protection of the informant, to serve as an institutional pillar in the prevention and fight against fraud and corruption, and in guaranteeing the integrity of the administrations and personnel in the service of the public sector.

This Authority is also in charge of an external reporting channel whose scope includes the protection of EU´s financial interests.

The material scope of Law 2/2023 on the protection of persons who report regulatory violations and the fight against fraud covers, in addition to the scope of the Directive (EU) 2019/1937, actions or omissions that may constitute a serious or very serious criminal or administrative offense. (*)

Anti-Fraud Measure #2 taken by Spain in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result

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SINGLE	**Administrative** *Other - Ministerial Order (Ministry of Justice, Office of the President, and Court Relations)*	Update		HORIZONTAL	Public Procurement Financial Crime (Including Money Laundering) Organised Crime Corruption Conflict of Interest Fraud Definition Whistleblower Shared Management and Control of the EU Funds Antifraud or Anticorruption Strategy Other*	Other - Reporting channel and whistleblower protection	To clarify or consolidate existing rules

Corruption within public procurement – Spain #2		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Measures to prevent corruption amongst personnel, including management Other measures preventing corruption in public procurement	The scope of the external reporting channel includes breaches of public procurement. Protection of whistleblowers.

2.78 Creation of an operational group dedicated to EPPO cases

Creation within the Economic and Fiscal Crime Unit of the National Police of a new operational group dedicated exclusively to investigating and enforcing requirements in relation to crimes falling within the jurisdiction of the European Public Prosecutor's Office.

The existence of a new group attached to the European Public Prosecutor's Office, physically located at the headquarters of the Spanish delegation of the aforementioned Office, significantly improves cooperation with this body and, therefore, the protection of the EU's financial interests.

Anti-Fraud Measure #3 taken by Spain in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result

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SINGLE	**Organisational** *01/02/2025*	New measure		HORIZONTAL	Public Procurement Financial Crime (Including Money Laundering) Organised Crime Corruption Conflict of Interest Customs/Tor/ Illicit Trade Shared Management and Control of the EU Funds	Reorganisation of existing bodies Inter-agency cooperation General trainings	Increased resources

Corruption within public procurement – Spain #3		
Public / Private sector	Fight against corruption in public procurement	Comment
Public sector (including political sphere) Private sector	Other measures preventing corruption in public procurement	Investigation and prosecution of crimes in public procurement funded by European funds.

2.79 Additional measures reported by Spain in 2025

Spain reported additional measures undertaken in 2025, including:

- In 2025, the process of filling the posts assigned to the Support Unit of the General Intervention of the State Administration (IGAE) for the European Public Prosecutor's Office continued, a unit that depends organically on the IGAE and functionally on the EPPO. All four positions are currently filled.

Likewise, in January 2025, the Civil Guard significantly increased the number of support staff assigned to the EPPO.

- As a development of Law 7/2024 and the VAT amendment to tackle hydrocarbon fraud in relation to the concepts of reliable operator and guarantee management, Orders of the Ministry of Finance nº 1495, 1496, and 1497 of 2025 have been published, with the new system coming into effect on January 1, 2026, for applications for reliable operator status and on February 1, 2026, for guaranteed extractions.
- Development by the ERDF managing authority of verification and control instruments that encompass both strategies and checklists, which form part of the management

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verification system, ensuring that co-financed expenditure complies with the regulations, is reviewed using risk-based criteria, and is documented objectively.

- Update of the Strategy for the prevention, detection, and combating of fraud and conflicts of interest within the agency (FEGA, Spanish Agricultural Guarantee Fund Agency).
- The Conflict of Interest Advisory Unit, created in 2023 at the IGAE in the context of the Recovery, Transformation and Resilience Plan, has continued its work in 2025 to disseminate good practices to avoid and prevent conflicts of interest, through the publication of the document 'Ethical and Integrity Commitments' aimed at participants in public procurement procedures (tenderers, contractors and subcontractors).
- The Spanish AFCOS has continued its intensive training work on the prevention and fight against fraud to the EU's financial interests, both in general terms in these matters, and in more specific training in the framework of the implementation of the Recovery, Transformation and Resilience Plan. Other entities also organised trainings e.g. the FEGA, or the Civil Guard to provide training to national investigators specialised in economic and financial investigations to increase their knowledge of frauds that may affect the EU's financial interests in order to facilitate the detection of possible fraudulent conduct during their investigative activities.

Sweden

Sweden reported two horizontal measures in 2025, including a legislative amendment strengthening penalties for offences related to high risk of damaging confidence in the public and trust in authorities and an administrative measure related to a report on possibilities to reduce double financing risks.

2.80 Strengthening of penalties for certain offences

The Government's bill introducing more severe penalties for certain offences relevant to the criminal offences set out in Articles 3 and 4 of the SEFI Directive. The bill provides for higher penalties that better reflect the gravity of the offences.

Brief description of the legislation: It is proposed to increase the minimum penalty from imprisonment of six months to imprisonment of one year for the following offences: gross fraud, gross misappropriation of subsidies, gross embezzlement, gross breach of trust, gross tax offence, gross customs offence and gross money laundering. The minimum penalty for bribery (taking or giving a bribe) is to be increased from a fine to imprisonment of minimum one month. The minimum penalty for gross bribery (taking or giving a bribe) is to be increased from imprisonment of six months to imprisonment of 18 months. The maximum penalties for the above offences will remain unchanged.

The legislative measure is proposed as part of a broader review of penalty scales under criminal law, some of including for offences related to those criminalised under the SEFI Directive. Among other things, it was considered that those offences should be met with a more forceful

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reaction than is currently the case and that they are of such a nature that they risk undermining trust in public authorities and other central institutions. (*)

Anti-Fraud Measure #1 taken by Sweden in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
SINGLE	**Legislative** *15/01/2026*	Amendment		HORIZONTAL	Financial Crime (Including Money Laundering)	Criminal sanctions (more)	Other*

Law/Act: Referral to the Council on Legislation Dual punishment for crimes in criminal networks and stricter penalty scales, decided by the Government on 15 January 2026.

2.81 Report on the conditions for reducing the risk of double funding

Report on the conditions for countering fraud and other irregularities through checks by authorities managing, administering and disbursing EU funds to recipients in Sweden. The reports have been produced together with several managing authorities under the SEFI Council. This provides increased support and knowledge in how these issues should be addressed.

Indicative reports have been drawn up that can be used at a cross-cutting level by all managing authorities. (*)

Anti-Fraud Measure #2 taken by Sweden in 2025							
Single / Package	Type	New / Update/ Amendment	Stage in Anti-Fraud Cycle	Horizontal / Sectoral	Area	Scope	Reason / Expected Result
PACKAGE	**Administrative** *Recommendation*	Update		HORIZONTAL	Financial Crime (Including Money Laundering) Organised Crime Shared Management and Control of the EU Funds	Monitoring/ desk checks	To clarify or consolidate existing rules Cross-cutting measure, multi-agency measure/measure with impact on various bodies*

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Case studies

In 2025, nine Member States voluntarily submitted a case study in the PIF Questionnaire. The cases are related to different irregularity types, both on the revenue and expenditure side, or include conflict of interest or counterfeit goods scenarios. The following table summarises information on the reporting country, type of irregularity detected, and, in most cases, the amount affected by the irregularity.

REVENUE	**Italy** Cross-border VAT fraud Approx. 34 million EUR	**Croatia** Misclassification of goods/smuggling 400,608.00 EUR amount due was recovered	**Czech Republic** VAT fraud/tax evasion Approx. 187 million EUR

EXPENDITURE	**Belgium** Misuse of investment premiums 3,360,000.00 EUR	**Slovakia** False statements and documentation More than 5.6 million EUR, financial damage avoided	**Romania** False documentation More than 240,000 EUR (1,224,832 RON)

CONFLICT OF INTEREST	**Hungary** Conflict of interest No subsequent financial damage found	**Bulgaria** Conflict of interest, false declaration N/A

COUNTERFEIT GOODS	**Greece** Counterfeit food products Approx. 95 million EUR in seized goods

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Case study 1. The case of a missing trader company, reported by Italy

Reporting country:	Italy
Irregularity type:	Cross-border VAT fraud
Amount affected:	Approx. 34 million EUR
Industry/Product:	Wholesale of cleaning products
Suspicion:	Abnormal financial flows from Italian companies to a local company operating in the financial sector

The Verona Economic and Financial Police Unit, in the context of an investigation coordinated by the European Public Prosecutor's Office, identified a criminal association engaged in cross-border VAT fraud in the wholesale trade in cleaning products.

The investigative activities, which also involved international judicial cooperation mechanisms, uncovered a fraudulent system built on 'shell' and 'buffer' companies, which are used to evade VAT. In short, companies purportedly resident abroad purchased household cleaning and personal hygiene products from Italian wholesalers (VAT-free) and then sold them – though only on paper – to missing traders in Italy who then supplied the goods to buffer companies without paying any tax.

On 26 November 2025, the aforementioned unit, together with other units of the Guardia di Finanza, issued an order for the precautionary seizure, also by equivalent value, of assets and financial resources worth approximately EUR 34 million. They also called 7 leaders of the criminal organisation and 27 of their associates in for questioning prior to the implementation of the precautionary measures. Simultaneous operations took place in Croatia, resulting in the arrest of a number of suspects, and in northern Italy, where searches and seizures were carried out at the request of the Croatian judicial authorities.

A Central European Financial Intelligence Unit (FIU) reported abnormal cash flows from Italian companies to a local company operating in the financial sector, on the suspicion that they were purchasing false guarantees. The company had been the subject of criminal proceedings for offences related to money laundering and fraud and had also been suspected of conducting unauthorised banking activities. The FIU's analysis initially focused on suspicious transaction reports concerning the Italian companies (which had previously been involved in various illegal activities). Subsequently, through consulting the national public procurement database and based on close cooperation with the National Anti-Corruption Authority, the Unit found that two of the aforementioned companies had been awarded multiple tenders and then gone on to sign the related public contracts, which were financed by EU NRRP funds. However, the actual use and submission of the guarantees in question in the tender documentation were not

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specifically assessed. In this regard, the FIU has conducted a thorough and effective financial analysis, enhanced its capacity to access external information assets and implemented effective best practices for both national and international cooperation.

Case study 2. The case of an attempted cigarettes smuggling, reported by Croatia

Reporting country:	Croatia
Irregularity type:	Misclassification of goods/smuggling
Amount affected:	400,608.00 EUR – **amount due was recovered**
Industry/Product:	Cigarettes
Suspicion:	Shape of transported goods did not match the description

On October 16, 2025, in Bregana, customs officers of Mobile Unit Zagreb stopped and singled out for inspection a truck with goods declared for transit – plastic film, with gross weight 15,317.00 kg. The vehicle was transported to Department of Mobile Unit Zagreb in Bregana. The control revealed shapes that did not match with the description of the declared goods. Cardboard boxes containing cigarettes were discovered – 13,910,000 pieces of various brands of cigarettes. As means of committing the crime, set of vehicles and goods were temporarily confiscated. Customs duty was collected in the amount of 400,608.00 EUR.

Case study 3. The case of imports from third countries and fictitious movement of goods between EU countries, reported by Czech Republic

Reporting country:	Czech Republic
Irregularity type:	VAT fraud/tax evasion
Amount affected:	Approx. 187 million EUR
Industry/Product:	Electronic goods
Suspicion:	Targeted action against an organised group importing goods from third countries and engaging in fictitious trade transactions

The case, codenamed 'Záblesk' ('Flash'), targeted a group of individuals suspected to be involved in a long-term criminal scheme consisting of the importation of electronic devices into the European Union from third countries (including Hong Kong, the United Arab Emirates and

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the United States) through companies based in Czechia. These companies subsequently declared intra-Community supplies of goods to entities registered in Hungary, Poland and Slovakia. However, these foreign entities did not engage in any real economic activity, did not take delivery of the goods and did not pay anything. The electronic equipment was instead delivered to other recipients that have yet to be identified.

The losses caused by this fraudulent scheme are estimated to exceed CZK 4.7 billion (approximately EUR 187 million), making it one of the largest cases of VAT fraud in Czechia's history. A total of ten people were arrested, seven of whom have been formally charged with the serious crime of tax fraud, specifically tax evasion, and the illegal underpayment of compulsory payments. The court decided to place six of the accused in pre-trial detention; in the case of one individual, pre-trial detention was replaced by conditional supervision and a prohibition on leaving the country. If convicted, the individuals will face custodial sentences of between five and ten years. Three properties, luxury watches and cash were seized during house searches, and bank accounts holding a total of CZK 42 million (approximately EUR 1.6 million) were frozen.

Case study 4. The case of waffle factory funded with ERDF, reported by Belgium

Reporting country:	Belgium
Irregularity type:	Misuse of investment premiums
Amount affected:	3,360,000.00 EUR
Industry/Product:	ERDF funds/factory construction
Suspicion:	A check conducted on company premises revealed existence of a private apartment

In 2019, company X was granted an investment premium of 28% on an investment programme worth EUR 12 000 000 with a budgetary impact of EUR 3 360 000. The investment was for the construction of a new waffle factory. The company undertook to employ at least 44.79 workers from 1 April 2023 to 31 March 2027. The employment condition was met in the reference quarter with 48.25 FTEs. The premium was therefore paid in full (two instalments in 2020 and the balance in 2021).

In 2024, an own initiative a check on the company's premises was carried out by the competent administration, which discovered the existence of a private apartment occupied by the director and the director's spouse and children. The director had never informed the administration of the existence of this residence. The administration considered that the director of company X had knowingly provided incorrect or incomplete information with a view to obtaining the grant. In 2025, the administration then planned to request the full recovery of the investment premium,

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i.e. EUR 3 360 000 (40% from the ERDF). For the infringement 'Has KNOWINGLY provided incorrect or incomplete information with a view to obtaining a grant', a criminal report was also sent to the competent public prosecutor for misappropriation of subsidies, fraud and use of forgery.

Case study 5. The case of nineteen identical applications, reported by Slovakia

Reporting country:	Slovakia
Irregularity type:	False statements and documentation
Amount affected:	More than 5.6 million EUR, **financial damage avoided**
Industry/Product:	ESF+ fund, non-refundable subsidies for adult education
Suspicion:	Multiple (19) applications originating form one organisation included identical references of previous experience and requested the same amount of a non-refundable financial contribution.

On 2 October 2024, The Ministry of Education, Research, Development and Youth of the Slovak Republic, as the intermediary body for the Programme Slovakia (the Ministry of Education) announced a call for applications for a non-refundable financial contribution (application) entitled "Development of basic adult skills - the path to inclusion and employability" call code PSK-MSVVM-019-2024-DV-ESF+ (call). The condition for providing a contribution (eligibility of the applicant) is that the organization meets the following on the day of submitting the application: the organization demonstrates at least 2 years of experience (cumulative) with the implementation of activities in accordance with the focus of the call for eligible target groups of the call.

When fulfilling and demonstrating experience with the implementation of activities and the target group, 19 applicants who applied for the provision by registering for the call submitted references, where 1 person acts as a guarantor. After reviewing these references, the ministry of Education found that the references in the title of the training are identical. This means that each of the 19 applicants should have implemented the same set of training courses. The applicants were unable to refute the doubts even after being asked to supplement or explain the doubts and

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ambiguities. For this reason, reasonable doubt arose about the truthfulness of these references. At the same time, the relevant applications have the same amount of the requested financial contribution.

The Ministry of Education rejected all 19 applications in the approval process, because the relevant condition for providing the contribution was not met. Subsequently the Ministry of Education submitted a motion to the General Prosecutor's Office of the Slovak Republic on 14 May 2025 pursuant to Section 196 of Act No. 301/2005 Coll. on the Criminal Code (Criminal Code) against an unknown offender on suspicion of committing the crime of damage to the financial interests of the EU at the stage of attempt pursuant to Section 261, paragraph 1 of the Criminal Code. If grant agreements for a non-repayable financial contribution had been concluded with the applicants, the applicants would have been provided with funds from EU sources in the amount of more than 5.6 million euros.

On 26 September 2025, the Ministry of Education received a notification from the European Public Prosecutor's Office on the initiation of criminal prosecution in the matter of the concurrent continuing crimes of damage to the financial interests of the EU under the Criminal Code, both in the preparation stage. Subsequently, the case was transferred to the Police Force Presidium of the Slovak Republic, Banská Bystrica unit, for the purpose of further investigation, which is currently ongoing. The employees of the provider, as well as the statutory representatives of the organizations, have already been questioned.

Case study 6. The case of inflated costs of beekeeping equipment, reported by Romania

Reporting country:	Romania
Irregularity type:	False documentation
Amount affected:	More than 240,000 EUR (1,224,832 RON)
Industry/Product:	EAGF fund, Apiculture (beekeeping)
Suspicion:	Overstated values for equipment presented on fraudulent invoices.

This case concerns an acquisition of non-self-propelled beekeeping transport equipment (beekeeping trailer/beekeeping pavilion) and non-self-propelled equipment for loading and unloading hives in transhumant beekeeping. Prosecutors from the National Anti-Corruption Directorate – Bacău Regional Service indicted 12 defendants, without placing them in custody, in connection with the unlawful receipt of RON 1 224 832 in European funds, as follows:

- 10 private individuals, all of them beekeepers or on behalf of various companies, each charged with the offence of using or presenting, in bad faith, false, inaccurate or incomplete documents or statements, resulting in the wrongful receipt of EU funds;

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- a company and its administrator, U.M.C., each charged with incitement to the use or presentation, in bad faith, of false, inaccurate or incomplete documents or statements, resulting in the wrongful receipt of EU funds, as a continued offence consisting of 10 acts, and with forgery of private documents, as a continued offence consisting of 18 acts.

The 10 private individuals, acting as beekeepers or on behalf of various companies, applied for financial support under the 2022 National Apiculture Programme (funded from European and national sources), under the component 'Acquisition of non-self-propelled beekeeping transport equipment (beekeeping trailer / beekeeping pavilion) and non-self-propelled equipment for loading and unloading hives used in transhumant beekeeping'.

They were allegedly induced by U.M.C., by means of promises of material benefits, to submit applications between 27 April and 2 May 2022 for financial support under this component, reporting overstated values for the equipment to be acquired. For that purpose, U.M.C. provided them with pro forma invoices issued by the company containing incomplete data. Those documents accompanied each beneficiary's letter of intent. Subsequently, U.M.C. prepared and issued, on behalf of the same company, a total of 18 fiscal invoices containing false information as to the purchase value of the equipment. Between 28 July and 1 August 2022, the 10 defendants submitted these documents to the Agency for Payments and Intervention for Agriculture, knowing them to be false.

For example, evidence relating to the company's sale of equipment described as 'utility trailers' showed that the 10 trailers were purchased by the company at prices of RON 19 499.99 (including VAT) and RON 23 099.99 (including VAT), whereas the price charged by the company in its commercial dealings with the 10 beekeepers was RON 118 950 (including VAT).

To secure recovery of the damage identified in the case, the prosecutors imposed precautionary measures on certain immovable property belonging to the defendants. The prosecutors sent the indictment to the Neamț Tribunal (*Tribunalul Neamț*), along with the proposal that the precautionary measures be maintained.

Case study 7. The case of conflict of interest (family connections), reported by Hungary

Reporting country:	Hungary
Irregularity type:	Conflict of interest
Amount affected:	N/A, no subsequent financial damage found
Industry/Product:	N/A
Suspicion:	Undeclared close relationship between a supplier and a person responsible for related procedural steps

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A person was found to have a conflict of interest, as the investigation identified several projects in which that person carried out substantive procedural steps, while their spouse was a supplier in the projects concerned. In all cases, the person under examination made an ad-hoc declaration of absence of conflict of interest. According to the information provided by the Managing Authority, no factors affecting the projects were identified during the checks. The employer took action in relation to the person concerned.

Case study 8. The case of conflict of interest (professional ties with both the beneficiary and the contractor), reported by Bulgaria

Reporting country:	Bulgaria
Irregularity type:	Conflict of interest, false declaration
Amount affected:	N/A
Industry/Product:	Trainings
Suspicion:	Conflict of interest was falsely undisclosed in a single tender procedure, resulting in a selection of a contractor who failed to fulfil conditions of participation.

The General Directorate 'National Police' received a report alleging that unlawful actions had been committed by a beneficiary of a cross-border cooperation project. During the check of the selection of a contractor with a single tender in accordance with the Practical Guide on contract procedures for European Union external action (PRAG version 2020.0), concerning the participation of Bulgarian stakeholders in a training course, it was found that, when selecting a contractor, the contracting authority had not fulfilled the conditions for participation in the selection procedure and had allowed a conflict of interest.

The beneficiary association had concluded a contract with a person for the preparation of tender documents for the project and for the contract at issue. According to the information available in the curriculum vitae submitted on the conclusion of the above-mentioned contract, it was established that the person was a member of the company's staff. According to the curriculum

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vitae, the person is responsible for the 'Development of project proposals, preparation of project applications, organisation, monitoring and coordination of the implementation of approved projects' in the company applying for the contract.

A declaration was submitted by the company representing the contractor stating that the tenderer 'had not participated in the preparation of the tender procedure, where this might entail a breach of the principle of equal treatment, including distortion of competition, that cannot be remedied otherwise'. This constitutes a conflict of interest between the person involved in the preparation of the tender documents and the contractor selected.

The contracting authority, the association, submitted to the MA false information contained in a false declaration completed by the contractor, signed personally by the contractor's representative and submitted to a representative of the contracting authority, and the beneficiary, the association, failed to inform the MA (Directorate for Technical Services – Ministry of Regional Development and Public Works) of the circumstances that had come to its attention during the procedure, namely that the selected contractor had a conflict of interest in breach of the rules of the Practical Guide (point 2.6.10.1.2 Rejection from a given procedure (c)).

Upon completion of the inspection, the materials were reported to the competent prosecutor's office and pre-trial proceedings were initiated for criminal offences under Article 248a (3)(1) in conjunction with (2)(1) of the Criminal Code.

Case study 9. The case of targeted operation against food fraud, reported by Greece

Reporting country:	Greece
Irregularity type:	Counterfeit food and beverage products
Amount affected:	Approx. 95 million EUR
Industry/Product:	Food and beverages
Suspicion:	N/A, targeted operation

Participation of the Sub-Directorate for Financial Crimes (YDOE) in Operation OPSON XIV (from December 2024 to May 2025) to combat food fraud in general and the trafficking of counterfeit/counterfeit and low-quality food and beverages in particular. The operation involved law enforcement authorities from EU Member States and non-EU countries, with the support of the European Antifraud Office (OLAF), the European Commission Directorate-General for Health and Food Safety (DG SANTE), the European Commission Directorate-General for Agriculture and Rural Development (DG AGRI) and the European Union Intellectual Property Office (EUIPO).

This operation resulted in the dismantling of 13 criminal organizations, the arrest of 101 persons, the prosecution of 631 persons, the seizure of illicit goods with a total estimated value

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of EUR 95 million and the total checks carried out amounting to 31 165 (ref. EUROPOL press release dated 06/10/2025).

The sub-objectives of Operation OPSON XIV, in accordance with EUROPOL's Operational Plan, shall consist of:

- the protection of animals, plants and public health
- preventing the trafficking of counterfeit/counterfeit food and beverages
- focusing attention on international crimes requiring the support of EUROPOL
- strengthening cooperation between national law enforcement agencies, food control agencies, the private sector of the food and beverage industry, EUROPOL and other organizations involved in the operation
- strengthening inter-agency cooperation
- strengthening the capacity of law enforcement authorities in the field of counterfeit/counterfeit food by raising awareness of the threats and regulations associated with these products
- accurately record and send results related to seizures of illegal food and beverages
- identifying new threats
- increasing consumer and law enforcement awareness of food crime and its consequences
- strengthening cooperation with the Prosecution Service at local and national level
- improving the exchange of information between EUROPOL, INTERPOL and participating countries
- strengthening cooperation between the private and public sectors.

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