


# Evaluation of the implementation and impact of Regulation (EU) 2017/1939 of 12 October 2017 on the European Public Prosecutor's Office (EPPO), and of the effectiveness and efficiency of the EPPO and its working practices

Supporting study – EC-JUST/2024/OP/0001

*Final Report*

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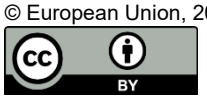
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## Abstract

This study aims to inform the European Commission's evaluation of the EPPO Regulation. It examined and assessed the implementation of Regulation (EU) 2017/1939 over the period from the entry into force of the EPPO Regulation, through the EPPO's operational launch on 1 June 2021 to the end of June 2025, in line with the Commission's Better Regulation Guidelines. The study generated a significant body of evidence through a review of documentation, national compliance assessments across all 24 participating Member States, stakeholder consultations including interviews, a survey of national authorities and practitioners, validation workshops, and case studies.

It was found that the EPPO has been effective to a meaningful extent in establishing and operationalising an EU-level prosecutorial framework for offences affecting the Union's financial interests, handling a significantly higher caseload than originally anticipated and adding clear value in the coordinated handling of complex cross-border cases that would have been difficult to replicate through national action alone. The EPPO's framework is largely coherent in its overall design, and the Office's activities are broadly relevant to the needs of the EU in the field of protecting the Union's financial interests, both over the evaluation period and in light of evolving crime patterns.

However, in a context where the EPPO has faced substantially higher operational demands than foreseen at the time of its establishment, the Office has reported persistent challenges regarding underfunding, administrative understaffing, and uneven national implementation of the Regulation. These include divergent procedural environments across Member States that constrain the EPPO's ability to exercise its mandate uniformly, recurrent compliance gaps in areas such as direct reporting obligations and competence conflict resolution, and technological and data limitations that hinder efficiency. Addressing these issues could deliver meaningful efficiency and effectiveness gains, and would support more consistent protection of the EU's financial interests across participating Member States.

## Résumé

Cette étude vise à éclairer l'évaluation du règlement sur le Parquet européen par la Commission européenne. Elle a examiné et évalué la mise en œuvre du règlement (UE) 2017/1939 sur la période allant de l'entrée en vigueur du règlement sur le Parquet européen, en passant par le lancement opérationnel du Parquet européen le 1er juin 2021, jusqu'à la fin du mois de juin 2025, conformément aux lignes directrices de la Commission pour une meilleure réglementation. L'étude a produit un corpus de données probantes substantiel grâce à une analyse documentaire, à des évaluations de la conformité nationale dans l'ensemble des 24 États membres participants, à des consultations des parties prenantes comprenant des entretiens, à une enquête auprès des autorités nationales et des praticiens, à des ateliers de validation et à des études de cas.

Il ressort de l'étude que le Parquet européen a été efficace dans une mesure significative pour établir et rendre opérationnel un cadre de poursuites au niveau de l'UE pour les infractions portant atteinte aux intérêts financiers de l'Union, en traitant un volume d'affaires nettement supérieur aux prévisions initiales et en apportant une valeur ajoutée manifeste dans le traitement coordonné d'affaires transfrontières complexes qu'une action nationale isolée aurait difficilement pu reproduire. Le cadre réglementaire du Parquet européen est largement cohérent dans sa conception globale, et les activités du Parquet sont globalement pertinentes au regard des besoins de l'UE dans le domaine de la protection des intérêts financiers de l'Union, tant sur la période d'évaluation qu'au vu de l'évolution des formes de criminalité.

Toutefois, dans un contexte où le Parquet européen a dû faire face à des exigences opérationnelles nettement plus élevées que prévu au moment de sa création, l'Office a fait état de difficultés persistantes liées à un sous-financement, à un manque de personnel administratif et à une mise en œuvre nationale inégale du règlement. Celles-ci comprennent des environnements procéduraux divergents entre États membres, qui limitent la capacité du Parquet européen à exercer son mandat de manière uniforme, des lacunes récurrentes en matière de conformité dans des domaines tels que les obligations de signalement direct et la résolution des conflits de compétence, ainsi que des limitations technologiques et en matière de données qui nuisent à l'efficience. Remédier à ces problèmes pourrait générer des gains significatifs en matière d'efficience et d'efficacité, et favoriserait une protection plus cohérente des intérêts financiers de l'UE dans l'ensemble des États membres participants.

# Executive Summary

## Objectives and scope of the evaluation support study

Article 119(1) of Council Regulation (EU) 2017/1939 requires the European Commission to commission an evaluation and submit an evaluation report on the implementation and impact of the EPPO Regulation, and of the effectiveness and efficiency of the EPPO and its working practices. This supporting study was prepared to assist the Commission in meeting that legal obligation. The study examines the period from the EPPO Regulation's entry into force on 20 November 2017 until the end of June 2025, while taking account, where relevant, of important developments after that date.

The study was implemented in line with four objectives. First, it examined whether the EPPO Regulation has been completely and correctly implemented. Second, it assessed the EPPO's governance and use of resources, including significant obstacles to its activities and possible areas for simplification and reduction of administrative burden. Third, it assessed the performance of the EPPO and its working practices against the Better Regulation criteria of effectiveness, efficiency, relevance, coherence and EU added value. Fourth, it drew conclusions and identified areas for improvement, ensuring a clear link between evidence, analysis and findings.

The study covers the EPPO's internal and external functions and activities, including its set-up, governance, operational functioning, working practices, cooperation with national authorities and EU bodies, relations with non-participating Member States and third countries, and the legal and practical framework within which the Office operates. It covers all 24 participating Member States and, where relevant, the three non-participating Member States.

## Methodology and tools

The study applied a mixed-methods approach in line with the Commission's Better Regulation Guidelines. The analytical framework was built around the intervention logic of the EPPO Regulation and an evaluation matrix linking each evaluation question to judgement criteria, indicators and evidence sources. The assessment relied on triangulation across qualitative and quantitative evidence and, where causal attribution was not feasible, on reasoned contribution-based judgements supported by the available evidence.

Four main tasks were carried out: establishing the intervention logic, designing the analytical framework and tools, conducting the necessary qualitative and quantitative data collection and analysis, and preparing evidence-based replies to the evaluation questions together with conclusions and areas for improvement. The intervention logic was used to assess the extent to which the observed outputs, results and early impacts are consistent with the objectives and expected effects of the Regulation.

The evidence base combined desk research, document review, national legal mapping and conformity assessment, stakeholder consultation activities, surveys, validation workshops and case studies. The stakeholder consultation programme included 67 semi-structured interviews with stakeholders from the EPPO, EU institutions, bodies and agencies, Member States, non-participating Member States, third countries, international organisations and independent experts. Additional evidence was gathered through written responses from the EPPO's senior staff, input from 17 Financial Intelligence Units through the Egmont Group, replies to a structured questionnaire sent to all Member State authorities via Council channels (responses received from 22 Member States), a survey of national authorities and practitioners which received 105 responses, and open feedback on the Commission's Have Your Say website. Four case studies were also prepared on material competence, the EPPO's working relationship with OLAF, VAT fraud and cross-border investigations.

Whilst the evidence base is robust overall, some limitations should be noted. In particular, access to a wider range of EPPO staff, especially at the decentralised level, remained more limited than originally envisaged and was outside the control of the study team. Extensive inputs were provided by senior staff within the EPPO (including responses to general and Member State-specific questionnaires), but no direct consultations were conducted at the EPPO's decentralised level nor with a wider body of staff at the central level. This affects the balance of perspectives in some areas, particularly internal governance, day-to-day working practices and parts of the efficiency assessment. These limitations were mitigated through wider consultation with external stakeholders, documentary analysis, legal mapping, survey evidence and systematic triangulation. The conclusions should therefore be interpreted with appropriate caution in those areas where first-hand internal evidence remained constrained.

### Implementation of the EPPO Regulation

The implementation of the EPPO Regulation at the national level reveals recurring compliance gaps across participating Member States, particularly regarding the continued role of investigative judges and other authorities, which undermines the EPPO's independence and control over investigations and prosecutions. The national law implementing some provisions (in particular, Articles 24(1)-(3), 25(6), and 42(2)) was found to be mostly non-compliant in the majority of Member States. On data protection, many Member States rely solely on the direct applicability of the Regulation without adopting dedicated national measures. Overall, these implementation shortcomings may risk compromising the EPPO's ability to fulfil its mandate effectively and uniformly across the participating Member States.

### Effectiveness

The study finds that the EPPO Regulation has been effective to a meaningful extent in establishing and operationalising an EU-level prosecutorial framework for offences affecting the Union's financial interests. Quantified evidence points to substantial operational maturation over the evaluation period. From the start of EPPO investigative and prosecutorial operations on 1 June 2021[1] to 2025, total reports received increased from 2 832 to 6 966, investigations opened from 576 to 2 030, indictments from 5 to 275, and convictions from 1 to 159. By the end of 2025, the EPPO had 3 602 active investigations, of which 27% involved a cross-border dimension. These figures are consistent with the objective of creating a functioning EU-level structure capable of detecting, coordinating and prosecuting offences affecting the Union's financial interests more effectively across jurisdictions. A direct pre-EPPO comparison is only possible to a limited extent, since the original impact assessment itself noted that no structured information was available on the number of offences affecting the Union's financial interests being prosecuted and convicted before the EPPO, and that key parts of the expected caseload and conviction analysis therefore relied on assumptions.

The strongest findings relate to the EPPO's ability to establish the core elements of the model envisaged by the Regulation, including the central office, the decentralised EDP structure, Permanent Chambers, supervisory arrangements and operational case handling. The evidence indicates that these arrangements have enabled greater cross-border visibility, more structured coordination across jurisdictions, and a more coherent handling of cases affecting the Union's financial interests than under the pre-EPPO baseline of fragmented national enforcement. The governance structure and working practices appear broadly effective in enabling mission delivery, particularly by supporting cross-border coordination, central overview of cases and links between them, and strategic steering through the

[1] Throughout the study, operational data for 2021 refers to the seven months following the start of operations on 1 June 2021.

College and the Permanent Chambers, although the evidence base here is limited due to constraints in the consultations with wider EPPO staff.

Effectiveness is also visible in the EPPO's relationships with national authorities, EU institutions, bodies, offices and agencies, and external partners. The EPPO has established working practices that allow it to obtain information, analytical support and operational cooperation necessary for the exercise of its mandate. This includes cooperation with OLAF under Article 101 EPPO Regulation, the Commission under Article 103 of the Regulation, access to Europol support under Article 102, and cooperation pathways with third countries and international organisations under Article 104. However, the evidence also shows that these working practices do not always operate without friction. In particular, stakeholders reported constraints linked to information sharing, duplication of investigations or delays in reporting, managing conflict, the location and accessibility of operational documentation, and the legal and practical limits of the existing framework for cooperation with non-participating Member States and third countries.

The effectiveness of the EPPO is further shaped by the material competence framework, building on the criminal law rules outlined in Directive (EU) 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law (hereafter, PIF Directive). The study finds that the rules on material competence enable the EPPO, to a large extent, to pursue the core PIF offences at the centre of its mandate, including an increasing share of cross-border and mixed fraud schemes. At the same time, they can hinder mission delivery in borderline cases, where legal complexity, contested interpretation and delays or gaps in competence allocation may slow action or leave some matters without timely follow-up. This is particularly relevant in relation to inextricably linked offences and participation in a criminal organisation. National implementation of the PIF Directive may also be relevant.

The evidence, therefore, supports a positive overall judgement on effectiveness, but with important caveats. The EPPO has been effective in building a functioning central-decentralised prosecution system and in strengthening the handling of offences affecting the Union's financial interests across borders. However, effectiveness is constrained in some areas by workload pressures, national procedural diversity, material competence uncertainties, and unevenness in cooperation and information exchange with certain national, EU and international partners. In addition, outcome-level performance remains more difficult to assess with confidence, as final judicial outcomes, confirmed financial recovery and longer-term deterrent effects require more mature case pipelines and a longer observation period.

### Efficiency

The study finds that the EPPO has generally used its allocated resources efficiently, particularly when assessed against the scale and complexity of the operational reality it encountered after becoming operational. Compared qualitatively with the pre-EPPO situation regarding the investigation and prosecution of PIF crimes, the EPPO has delivered clear efficiency gains in the handling of offences affecting the Union's financial interests, especially in complex cross-border cases, by centralising intake, linking information across jurisdictions, and coordinating investigations within a single prosecutorial framework. This positive assessment should, however, be read in light of the substantial mismatch between the assumptions underpinning the 2017 Legislative Financial Statement and the level of demand that materialised in practice. While the 2017 estimates assumed that the EPPO would reach "cruising speed" at around 970 active cases per year, the Office reported 3 602 active cases by the end of 2025.

Although limited and non-uniform data on finalised recoveries restrict the study's ability to highlight clear financial impact, indicative calculations suggest that potential amounts ultimately confiscated / permanently recovered in EPPO cases could range between EUR

318.6 million and EUR 569 million for 2024-2025 based on EPPO data on assets frozen in EPPO cases and existing estimates on the proportion of frozen assets that get ultimately confiscated or permanently recovered. Without considering other routes to financial impact (e.g. financial penalties, simplified prosecution procedures, impacts on deterrence and compliance) from the EPPO's work, as well as the many intangible benefits, this estimates potential confiscation / recovery equivalent to between 84.1% and 150.3% of the costs for the entire period since the EPPO's establishment (approximately EUR 378.7 million). These figures should, however, be interpreted with caution in light of the underlying assumptions and data limitations (e.g. potential nature of estimates, no distinction between damage/recovery to the EU budget versus other victims, limited data on Member State costs, etc.). The main areas for improvement concern the conditions under which the EPPO operates rather than its core model, in particular the continued burden associated with the operation of its Case Management System, relatively limited administrative support, and uneven national operational backing, including access to dedicated investigators, support staff and data systems.

## Coherence

*Internal coherence*

The provisions of the EPPO Regulation mostly work well together to achieve its objectives. Some inefficiencies arise from the EPPO's hybrid structure and reliance on national law. This hybrid structure of the EPPO constitutes both a source of operational strength and a challenge for coherence.

Some uncertainties were found related to the EPPO's material competence under Article 22. In particular, the notions of the "focus" of criminal activity and "inextricably linked offences" continue to generate divergent interpretations, leading to inconsistent determinations of competence and reporting practices among stakeholders. Furthermore, the resolution of disputes over the attribution of competence under Article 25(6) and 42(2) remains inconsistent. This is partly due to the fact that Article 25(6) does not explicitly require the designation of a "court or tribunal" empowered to make preliminary references under Article 267 TFEU or to ensure judicial review, as later provided in Article 42(2).

Another source of concern relates to the rules on cross-border investigations under Article 31. While Article 31 provides a generally effective framework for cross-border investigations, reflecting the EPPO's unitary nature, some legal uncertainties remain. The judgment of the Court of Justice in Case C-281/22 has contributed to strengthening internal coherence by clarifying the division of responsibilities between handling and assisting EDPs. Nevertheless, further clarification still may be required, particularly regarding judicial authorisation and procedural safeguards, to ensure a more uniform application across Member States.

Finally, the continuing role of investigative judges, inquiring magistrates, and customs authorities in certain Member States raises some questions. Articles 4 and 6(1) delineate, on the one hand, the EPPO's tasks, independence, and unity of action, while Recital 15 indicates that this is without prejudice to the Member States' national systems. While the EPPO's reliance on the national law of 24 participating Member States has permitted the EPPO to embed and work effectively, the retention of roles for investigative judges, inquiring magistrates and customs authorities gives rise to tensions, in particular where these structures risk weakening the EPPO's chain of command and limiting the effective exercise of its competences.

*External coherence of the Regulation*

The EPPO's tasks are clearly defined in its Regulation. There are some overlaps with other actors, with room for clarification on the aspects related to their cooperation. The EPPO's mandate is overall coherent with that of other Justice and Home Affairs and anti-fraud

architecture actors. OLAF, EPPO, Europol, and Eurojust operate on the basis of clearly defined and complementary roles. However, gaps persist, particularly in relation to information sharing. Challenges affect the EPPO's cooperation with all three bodies, most notably OLAF. The current framework, including Article 101(2) of the EPPO Regulation, does not provide sufficient guarantees that parallel investigations into the same facts will be avoided, which may reduce overall efficiency. The need for improvements in the "hit/no-hit" system, greater automation of checks, and enhanced reporting mechanisms to strengthen coordination emerged.

The cooperation with the European Commission is generally well-structured, although information sharing arrangements could be improved. The same applies to access to databases, but the amended Cooperation Agreement is nevertheless expected to improve this situation by granting the EPPO direct access to more databases such as the ARACHNE database[2]. Cooperation with the European Court of Auditors has recently raised legal issues, illustrated in Case T-99/25, concerning the refusal to authorise ECA staff to testify in an EPPO investigation. Meanwhile, coherence challenges were identified in relation to the cooperation between the EPPO and the national authorities; in particular, inconsistent implementation of the reporting obligation under Article 24(1) of the EPPO Regulation, ambiguities in the determination of competence, and the designation of non-judicial bodies to resolve competence conflicts under Article 25(6).

Cooperation with non-participating Member States and third countries reveals coherence gaps, stemming from the absence of a uniform legal framework that recognises the EPPO's status as a competent judicial authority. While working arrangements with Denmark and Hungary, Ireland's recent legislative amendments, and a growing network of non-binding agreements with third countries have partially bridged these gaps, the overall framework remains fragmented, in particular related to non-recognition of EAWs issued by or upon request of the EPPO and questions on the attribution of competence.

Chapter VIII of the EPPO Regulation establishes a standalone data protection regime that broadly reflects the standards of the EUDPR and other instruments of the EU data protection acquis; however, uncertainties persist related to its application. While the interaction with the EUDPR is relatively well defined, the standalone nature of the EPPO data protection regime gives rise to uncertainties and practical limitations in its application, particularly regarding its interface with national legal frameworks implementing the LED. Given that most operational data are processed within national systems, alignment between the EPPO's data protection regime and the LED is important. Divergences between the EPPO's standalone regime and national implementing frameworks risk inconsistent application in practice. Additional limitations could stem from the EPPO's standalone data protection regime, which may hinder data sharing with EU anti-fraud actors subject to the EUDPR. Similarly, the framework governing the EPPO's transfers of personal data to third countries broadly mirrors EU data protection standards; however, coherence challenges persist in practice, including divergences between EU and national-level safeguards and operational difficulties reported by third-country authorities. On the contrary, cooperation with the EDPS appears to be effective.

The EPPO Regulation is mostly coherent with the fundamental rights framework established under the ECHR and the Charter, relevant EU directives, and the case law of the ECtHR and CJEU. No major instances of non-compliance with EU and international fundamental rights standards emerged. Nevertheless, certain divergences across national systems, such as

[2] Agreement establishing the modalities of cooperation between the European Commission and the European Public Prosecutor's Office, Annex VIII as amended by ANNEX to the COMMUNICATION TO THE COMMISSION on amendments of Annexes I, III and VIII ('Databases') to the Agreement between the European Commission and the European Public Prosecutor's Office (EPPO). C(2024) 7392 final.

variations in access to legal aid, file management practices, and evidentiary rules, may create unequal conditions for the defence and potentially affect the right to a fair trial under Article 41 of the EPPO Regulation and Article 47 of the Charter. While there is no clear evidence that these issues result from the incorrect implementation of EU procedural rights directives, they nonetheless raise concerns regarding coherence. In addition, uncertainties remain regarding the adequacy of Article 42 of the EPPO Regulation in ensuring a judicial remedy in cross-border proceedings. The Regulation relies on national legal frameworks for the review of EPPO's procedural acts, which means that there are no common EU-level criteria governing such judicial review. This may result in divergent standards of protection across Member States and potential gaps in the effective availability of judicial remedy.

### EU added value

The EU added value appears substantial. It is most evident where the EPPO provides capabilities that would be difficult to replicate through purely national action, notably the uncovering and coordinated handling of complex cross-border cases, the exercise of prosecutorial functions under a common EU mandate, and the creation of a clearer accountability chain for criminal follow-up in cases affecting the Union's financial interests. In this respect, the evaluation broadly confirms the rationale set out in the original impact assessment, namely that Member States acting alone could not achieve the same degree of consistency, coordination and continuity in the criminal protection of the Union budget.

The added value of the EPPO is currently most visible in operational and coordination terms. It is less possible, at this stage, to reach high-confidence conclusions on longer-term added value linked to final judicial outcomes, financial recovery and deterrence. This does not weaken the overall finding of substantial EU added value, but it does point to the need for continued evidence gathering as the EPPO's casework matures.

### Relevance

The study finds that the EPPO Regulation remains relevant to a great extent. The original needs and objectives underpinning the intervention have not fundamentally changed. The EPPO continues to respond to a real and persistent need for a common framework for the investigation and prosecution of offences affecting the Union's financial interests. At the same time, the study indicates that the operational environment is evolving and becoming more complex, requiring the EPPO to continue adapting its working methods and capacities.

The relevance of the EPPO is reinforced by developments such as the increasing significance of large-scale cross-border VAT fraud, the protection of major Union expenditure programmes, growing interdependence with other EU anti-fraud actors, and the continued need for effective international cooperation. Stakeholders cautioned that maintaining this relevance will depend on the EPPO's ability to keep pace with evolving crime patterns, particularly the growing digitalisation, complexity and cross-border sophistication of fraud schemes. In this context, the evaluation indicates that aspects of the current material competence framework, the international cooperation framework, and the EPPO's operational tools and capacities may require further adaptation or clarification due to emerging needs.

### Overall conclusions and potential areas for improvement

Overall, the evidence supports a positive assessment of the EPPO Regulation at this stage of its life cycle. The Regulation has enabled the creation and operationalisation of a new Union-level prosecutorial framework for offences affecting the Union's financial interests. Its strongest achievements lie in institutional establishment, operational functioning, cross-border case handling, and the creation of capabilities that did not previously exist at Union level. The study finds that the EPPO has been effective to a meaningful extent, that its EU

added value is substantial, that its relevance remains high, and that its coherence is generally sound in design, although the variance in practical application in the Member States was even greater than anticipated at the pre-EPPO situation.

At the same time, the evaluation shows that this positive assessment must be read with important caveats. The EPPO is still a relatively young body operating in a field where criminal proceedings are complex and often lengthy. As a result, the evidence base remains more robust for institutional and operational performance than for outcome-level performance, including final judicial outcomes, confirmed financial recovery through final decisions, and longer-term effects such as deterrence. In addition, the Office has developed under operational pressures that diverged significantly from the assumptions underlying the original legislative design, particularly in relation to caseload and resource demands.

The main areas for improvement emerging from the study concern, first, the need to strengthen the evidence base on outcomes and impacts, including more consistent and comparable reporting across participating Member States on judicial outcomes and confirmed recoveries. Second, they concern the reduction of variability linked to national implementation and procedural environments, especially where national arrangements constrain the EPPO's ability to direct investigations, ensure timely reporting, or exercise its competences uniformly. In this respect, the study points in particular to recurring compliance and clarity issues in relation to Articles 22, 24(1), 25(6) and 42 of the Regulation.

Third, the need to reduce friction with national systems in cross-border investigations and to improve efficiency and coherence in cooperation and information exchange with OLAF and other relevant actors, including through more effective interoperability, automation and reciprocal checks where appropriate.

Fourth, the external dimension of the EPPO's work is likely to require further attention as third-country-linked cases increase, given the continued fragmentation and practical limits of the current framework for international cooperation. Finally, the EPPO will need to continue adapting its working methods, operational capacities, digital tools and cooperation arrangements in order to improve efficiency and to keep pace with evolving and increasingly digital forms of criminality affecting the Union's financial interests.

# Résumé


## Objectifs et portée de l'étude d'appui à l'évaluation

L'article 119, paragraphe 1, du règlement (UE) 2017/1939 du Conseil impose à la Commission européenne de commanditer une évaluation et de présenter un rapport d'évaluation sur la mise en œuvre et l'impact du règlement sur le Parquet européen, ainsi que sur son efficacité et son efficience et de ses pratiques de travail. La présente étude d'appui a été élaborée pour aider la Commission à remplir cette obligation légale. L'étude porte sur la période allant de l'entrée en vigueur du règlement, le 20 novembre 2017, à la fin du mois de juin 2025, tout en tenant compte, le cas échéant, des développements importants intervenus après cette date.

L'étude a été menée conformément à quatre objectifs. Premièrement, elle a examiné si le règlement a été mis en œuvre de manière complète et correcte. Deuxièmement, elle a évalué la gouvernance du Parquet européen et la façon dont elle utilise ses ressources, y compris les obstacles importants à ses activités et les domaines possibles de simplification et de réduction de la charge administrative. Troisièmement, elle a évalué la performance du Parquet européen et de ses pratiques de travail au regard des critères d'une meilleure réglementation que sont l'efficacité, l'efficience, la pertinence, la cohérence et la valeur ajoutée de l'UE. Quatrièmement, elle a tiré des conclusions et recensé des pistes d'amélioration, en veillant à établir un lien clair entre les éléments probants, l'analyse et les constatations.

L'étude couvre les fonctions et activités internes et externes du Parquet européen, y compris sa mise en place, sa gouvernance, son fonctionnement opérationnel, ses pratiques de travail, sa coopération avec les autorités nationales et les organes de l'UE, ses relations avec les États membres non participants et les pays tiers, ainsi que le cadre juridique et pratique dans lequel l'Office opère. Elle couvre l'ensemble des 24 États membres participants ainsi que les trois États membres non participants.

## Méthodologie et outils

L'étude a appliqué une approche fondée sur des méthodes mixtes, conformément aux lignes directrices de la Commission pour une meilleure réglementation. Le cadre analytique a été construit autour de la logique d'intervention du règlement sur le Parquet européen et d'une matrice d'évaluation reliant chaque question d'évaluation à des critères de jugement, des indicateurs et des sources de données probantes. L'appréciation s'est appuyée sur la triangulation d'éléments qualitatifs et quantitatifs et, lorsque l'attribution causale n'a pas été possible, sur des jugements raisonnés fondés sur la contribution, étayés par les éléments disponibles.

Quatre tâches principales ont été réalisées: l'établissement de la logique d'intervention, la conception du cadre analytique et des outils, la réalisation de la collecte et de l'analyse des données qualitatives et quantitatives nécessaires, et la préparation de réponses fondées sur des éléments probants aux questions d'évaluation, accompagnées de conclusions et de pistes d'amélioration. La logique d'intervention a été utilisée pour évaluer dans quelle mesure les réalisations, résultats et premiers impacts observés sont conformes aux objectifs et aux effets attendus du règlement.

La recherche a combiné recherche documentaire, examen de documents, cartographie juridique nationale et évaluation de la conformité, activités de consultation des parties prenantes, enquêtes, ateliers de validation et études de cas. Le programme de consultation des parties prenantes a comporté 67 entretiens semi-directifs avec des parties prenantes du Parquet européen, des institutions, organes et agences de l'UE, des États membres, des États membres non participants, des pays tiers, des organisations internationales et des

experts indépendants. Des éléments supplémentaires ont été recueillis au moyen de réponses écrites des cadres supérieurs du Parquet européen, de contributions de 17 cellules de renseignement financier par l'intermédiaire du Groupe Egmont, de réponses à un questionnaire structuré adressé à toutes les autorités des États membres par le biais du Conseil (réponses reçues de 22 États membres), d'une enquête auprès des autorités nationales et des praticiens ayant recueilli 105 réponses, et de commentaires ouverts sur le site « Donnez votre avis » de la Commission. Quatre études de cas ont également été préparées sur la compétence matérielle, les relations de travail du Parquet européen avec l'OLAF, la fraude à la TVA et les enquêtes transfrontières.

Bien que la base de données probantes soit globalement solide, certaines limites doivent être relevées. En particulier, l'accès à un éventail plus large de membres du personnel du Parquet européen, notamment au niveau décentralisé, a été plus limitée que prévu initialement en dehors du contrôle de l'équipe d'étude. Des contributions substantielles ont été fournies par les cadres supérieurs du Parquet européen (y compris des réponses à des questionnaires généraux et spécifiques aux États membres), mais aucune consultation directe n'a été menée au niveau décentralisé du Parquet européen ni auprès d'un plus large ensemble de membres du personnel au niveau central. Ces lacunes affectent l'équilibre des points de vue dans certains domaines, en particulier la gouvernance interne, les pratiques de travail quotidiennes et certaines parties de l'évaluation de l'efficience. Ces limites ont été atténuées par une consultation plus large des parties prenantes externes, l'analyse documentaire, la cartographie juridique, les données d'enquête et une triangulation systématique. Les conclusions doivent donc être interprétées avec la prudence qui s'impose dans les domaines où les éléments internes de première main sont restés limités.

### Mise en œuvre du règlement

La mise en œuvre du règlement au niveau national révèle des lacunes récurrentes de conformité dans les États membres participants, en particulier en ce qui concerne le rôle des juges d'instruction et d'autres autorités, ce qui porte atteinte à l'indépendance du Parquet européen et à son contrôle sur les enquêtes et les poursuites. Le droit national mettant en œuvre certaines dispositions (en particulier l'article 24, paragraphes 1 à 3, l'article 25, paragraphe 6, et l'article 42, paragraphe 2) a été jugé majoritairement non conforme dans la plupart des États membres. En matière de protection des données, de nombreux États membres s'appuient uniquement sur l'applicabilité directe du règlement, sans adopter de mesures nationales spécifiques. Dans l'ensemble, ces insuffisances de mise en œuvre risquent de compromettre la capacité du Parquet européen à remplir son mandat de manière efficace et uniforme dans les États membres participants.

### Efficacité

L'étude constate que le règlement a été efficace dans une mesure significative pour établir et rendre opérationnel un cadre de poursuites au niveau de l'UE pour les infractions portant atteinte aux intérêts financiers de l'Union. Les données chiffrées témoignent d'une maturation opérationnelle substantielle au cours de la période d'évaluation. Depuis le début des opérations d'enquête et de poursuite du Parquet européen, le 1er juin 2021, jusqu'en 2025, le nombre total de signalements reçus est passé de 2 832 à 6 966, les enquêtes ouvertes de 576 à 2 030, les mises en accusation de 5 à 275 et les condamnations de 1 à 159. À la fin de l'année 2025, le Parquet européen comptait 3 602 enquêtes actives, dont 27 % comportaient une dimension transfrontière. Ces chiffres sont cohérents avec l'objectif de créer une structure fonctionnelle au niveau de l'UE, capable de détecter, de coordonner et de poursuivre plus efficacement les infractions portant atteinte aux intérêts financiers de l'Union dans l'ensemble des juridictions. Une comparaison directe avec la situation antérieure au Parquet européen n'est possible que dans une mesure limitée, l'analyse d'impact initiale ayant elle-même relevé qu'aucune information structurée n'était disponible

sur le nombre d'infractions portant atteinte aux intérêts financiers de l'Union poursuivies et jugées avant le Parquet européen, et que des éléments clés de l'analyse attendue de la charge de travail et des condamnations reposaient donc sur des hypothèses.

Les constatations les plus robustes concernent la capacité du Parquet européen à mettre en place les éléments essentiels du modèle envisagé par le règlement, notamment le bureau central, la structure décentralisée des procureurs européens délégués, les chambres permanentes, les dispositifs de supervision et le traitement opérationnel des affaires. Les éléments recueillis indiquent que ces dispositifs ont permis une meilleure visibilité transfrontière, une coordination plus structurée entre juridictions et un traitement plus cohérent des affaires portant atteinte aux intérêts financiers de l'Union que dans la situation antérieure au Parquet européen, caractérisée par une application nationale fragmentée. La structure de gouvernance et les pratiques de travail apparaissent globalement efficaces pour permettre l'accomplissement de la mission, notamment en soutenant la coordination transfrontière, la vue d'ensemble centralisée des affaires et des liens entre elles, ainsi que le pilotage stratégique par le collège et les chambres permanentes, bien que la base de données probantes soit ici limitée en raison des contraintes pesant sur les consultations avec un plus large ensemble du personnel du Parquet européen.

L'efficacité se manifeste également dans les relations du Parquet européen avec les autorités nationales, les institutions, organes et organismes de l'UE et les partenaires extérieurs. Le Parquet européen a mis en place des pratiques de travail lui permettant d'obtenir les informations, le soutien analytique et la coopération opérationnelle nécessaires à l'exercice de son mandat. Cela inclut la coopération avec l'OLAF au titre de l'article 101 du règlement, avec la Commission au titre de l'article 103 du règlement, l'accès au soutien d'Europol au titre de l'article 102, et les voies de coopération avec les pays tiers et les organisations internationales au titre de l'article 104. Toutefois, les éléments recueillis montrent également que ces pratiques de travail ne fonctionnent pas toujours sans friction. En particulier, les parties prenantes ont fait état de contraintes liées au partage d'informations, à la duplication des enquêtes ou aux retards de signalement, à la gestion des conflits, à la localisation et à l'accessibilité de la documentation opérationnelle, ainsi qu'aux limites juridiques et pratiques du cadre existant de coopération avec les États membres non participants et les pays tiers.

L'efficacité du Parquet européen est en outre façonnée par le cadre de compétence matérielle, qui s'appuie sur les règles de droit pénal énoncées dans la directive (UE) 2017/1371 relative à la lutte contre la fraude portant atteinte aux intérêts financiers de l'Union au moyen du droit pénal (ci-après la « directive PIF »). L'étude constate que les règles de compétence matérielle permettent au Parquet européen, dans une large mesure, de poursuivre les infractions PIF fondamentales au cœur de son mandat, y compris une part croissante de montages frauduleux transfrontières et mixtes. En même temps, elles peuvent entraver l'accomplissement de la mission dans les cas limites, où la complexité juridique, les interprétations contestées et les retards ou lacunes dans l'attribution des compétences peuvent ralentir l'action ou laisser certaines affaires sans suivi en temps utile. Cela vaut en particulier pour les infractions indissociablement liées et la participation à une organisation criminelle. La mise en œuvre nationale de la directive PIF peut également jouer un rôle.

Les éléments recueillis étayent donc un jugement global positif sur l'efficacité, mais assorti de réserves importantes. Le Parquet européen a été efficace dans la construction d'un système de poursuite central-décentralisé fonctionnel et dans le renforcement du traitement transfrontière des infractions portant atteinte aux intérêts financiers de l'Union. Toutefois, l'efficacité est limitée dans certains domaines par la pression de la charge de travail, la diversité procédurale nationale, les incertitudes relatives à la compétence matérielle et les inégalités dans la coopération et l'échange d'informations avec certains partenaires nationaux, européens et internationaux. En outre, la performance au niveau des résultats

demeure plus difficile à évaluer avec confiance, car les issues judiciaires définitives, le recouvrement financier confirmé et les effets dissuasifs à plus long terme nécessitent des flux d'affaires plus matures et une période d'observation plus longue.

## Efficience

L'étude constate que le Parquet européen a, dans l'ensemble, utilisé de manière efficiente les ressources qui lui ont été allouées, en particulier au regard de l'ampleur et de la complexité de la réalité opérationnelle à laquelle il a été confronté après son entrée en fonction. Comparé qualitativement à la situation antérieure au Parquet européen en matière d'enquêtes et de poursuites concernant les infractions PIF, le Parquet européen a apporté des gains d'efficience manifestes dans le traitement des infractions portant atteinte aux intérêts financiers de l'Union, notamment dans les affaires transfrontières complexes, en centralisant la réception des signalements, en reliant les informations entre juridictions et en coordonnant les enquêtes au sein d'un cadre de poursuite unique. Cette appréciation positive doit toutefois être lue à la lumière du décalage substantiel entre les hypothèses qui sous-tendaient la fiche financière législative de 2017 et le niveau de demande qui s'est concrétisé dans la pratique. Alors que les estimations de 2017 supposaient que le Parquet européen atteindrait sa «vitesse de croisière» à environ 970 affaires actives par an, l'Office a fait état de 3 602 affaires actives à la fin de 2025.

Bien que les données limitées et non uniformes sur les recouvrements finalisés restreignent la capacité de l'étude à mettre en évidence un impact financier clair, des calculs indicatifs suggèrent que les montants potentiels finalement confisqués ou définitivement recouvrés dans les affaires du Parquet européen pourraient se situer entre 318,6 millions et 569 millions d'euros pour 2024-2025, sur la base des données du Parquet européen relatives aux avoirs gelés dans ses affaires et des estimations existantes de la proportion d'avoirs gelés qui sont finalement confisqués ou définitivement recouvrés. Sans tenir compte des autres voies d'impact financier (par exemple, sanctions financières, procédures de poursuite simplifiées, effets sur la dissuasion et la conformité) découlant du travail du Parquet européen, ni des nombreux bénéfices immatériels, cela correspond à un potentiel de confiscation/recouvrement équivalant à entre 84,1 % et 150,3 % des coûts de l'ensemble de la période écoulée depuis la création du Parquet européen (environ 378,7 millions d'euros). Ces chiffres doivent toutefois être interprétés avec prudence compte tenu des hypothèses sous-jacentes et des limites des données (caractère potentiel des estimations, absence de distinction entre les dommages/recouvrements concernant le budget de l'UE et ceux concernant d'autres victimes, données limitées sur les coûts des États membres, etc.). Les principales pistes d'amélioration concernent les conditions dans lesquelles le Parquet européen opère plutôt que son modèle fondamental, en particulier la charge persistante liée au fonctionnement de son système de gestion des dossiers, un soutien administratif relativement limité et un appui opérationnel national inégal, y compris l'accès à des enquêteurs spécialisés, à du personnel de soutien et à des systèmes de données.

## Cohérence

*Cohérence interne*

Les dispositions du règlement EPPO fonctionnent pour l'essentiel bien ensemble pour atteindre ses objectifs. Certaines inefficiences découlent de la structure hybride du Parquet européen et de sa dépendance à l'égard du droit national. Cette structure hybride du Parquet européen constitue à la fois une source de force opérationnelle et un défi pour la cohérence.

Certaines incertitudes ont été relevées concernant la compétence matérielle du Parquet européen au titre de l'article 22. En particulier, les notions de « centre de gravité » de l'activité criminelle et d'« infractions indissociablement liées » continuent de susciter des

interprétations divergentes, entraînant des déterminations de compétence et des pratiques de signalement incohérentes parmi les parties prenantes. En outre, la résolution des différends relatifs à l'attribution de compétence au titre de l'article 25, paragraphe 6, et de l'article 42, paragraphe 2, demeure incohérente. Cela tient en partie au fait que l'article 25, paragraphe 6, n'exige pas explicitement la désignation d'une « juridiction » habilitée à procéder à des renvois préjudiciels au titre de l'article 267 TFUE ou à assurer un contrôle juridictionnel, comme le prévoit ultérieurement l'article 42, paragraphe 2.

Une autre source de préoccupation concerne les règles relatives aux enquêtes transfrontières prévues à l'article 31. Si l'article 31 fournit un cadre globalement efficace pour les enquêtes transfrontières, reflétant la nature unitaire du Parquet européen, certaines incertitudes juridiques subsistent. L'arrêt de la Cour de justice dans l'affaire C-281/22 a contribué à renforcer la cohérence interne en clarifiant la répartition des responsabilités entre le procureur européen délégué chargé de l'affaire et le procureur européen délégué assistant. Néanmoins, des clarifications supplémentaires pourraient encore être nécessaires, notamment en ce qui concerne l'autorisation judiciaire et les garanties procédurales, afin d'assurer une application plus uniforme entre les États membres.

Enfin, le rôle maintenu des juges d'instruction, des magistrats instructeurs et des autorités douanières dans certains États membres soulève certaines questions. Les articles 4 et 6, paragraphe 1, délimitent, d'une part, les missions, l'indépendance et l'unité d'action du Parquet européen, tandis que le considérant 15 indique que cela s'entend sans préjudice des systèmes nationaux des États membres. Si la dépendance du Parquet européen à l'égard du droit national des 24 États membres participants lui a permis de s'ancrer et de travailler efficacement, le maintien de rôles pour les juges d'instruction, les magistrats instructeurs et les autorités douanières engendre des tensions, en particulier lorsque ces structures risquent d'affaiblir la chaîne de commandement du Parquet européen et de limiter l'exercice effectif de ses compétences.

*Cohérence externe du règlement*

Les missions du Parquet européen sont clairement définies dans son règlement. Il existe certains chevauchements avec d'autres acteurs, avec des possibilités de clarification sur les aspects liés à leur coopération. Le mandat du Parquet européen est globalement cohérent avec celui des autres acteurs de l'architecture de la justice et des affaires intérieures et de la lutte antifraude. L'OLAF, le Parquet européen, Europol et Eurojust opèrent sur la base de rôles clairement définis et complémentaires. Toutefois, des lacunes persistent, notamment en matière de partage d'informations. Des difficultés affectent la coopération du Parquet européen avec ces trois organes, et plus particulièrement avec l'OLAF. Le cadre actuel, y compris l'article 101, paragraphe 2, du règlement, n'offre pas de garanties suffisantes que des enquêtes parallèles sur les mêmes faits seront évitées, ce qui peut réduire l'efficience globale. Le besoin d'améliorations du système de concordance (« hit/no-hit »), d'une plus grande automatisation des vérifications et de mécanismes de signalement renforcés pour améliorer la coordination est apparu.

La coopération avec la Commission européenne est généralement bien structurée, même si les modalités de partage d'informations pourraient être améliorées. Il en va de même pour l'accès aux bases de données, mais l'accord de coopération modifié devrait néanmoins améliorer cette situation en accordant au Parquet européen un accès direct à davantage de bases de données, telles que la base de données ARACHNE. La coopération avec la Cour des comptes européenne a récemment soulevé des questions juridiques, illustrées par l'affaire T-99/25, concernant le refus d'autoriser des agents de la Cour des comptes à témoigner dans le cadre d'une enquête du Parquet européen. Par ailleurs, des défis en matière de cohérence ont été relevés dans la coopération entre le Parquet européen et les autorités nationales, en particulier la mise en œuvre incohérente de l'obligation de signalement prévue à l'article 24, paragraphe 1, du règlement, les ambiguïtés dans la

détermination de la compétence et la désignation d'organes non judiciaires pour résoudre les conflits de compétence au titre de l'article 25, paragraphe 6.

La coopération avec les États membres non participants et les pays tiers révèle des lacunes en matière de cohérence, découlant de l'absence d'un cadre juridique uniforme reconnaissant le statut du Parquet européen en tant qu'autorité judiciaire compétente. Si les arrangements de travail avec le Danemark et la Hongrie, les récentes modifications législatives de l'Irlande et un réseau croissant d'accords non contraignants avec des pays tiers ont partiellement comblé ces lacunes, le cadre global demeure fragmenté, notamment en ce qui concerne la non-reconnaissance des mandats d'arrêt européens émis par le Parquet européen ou à sa demande et les questions relatives à l'attribution de compétence.

Le chapitre VIII du règlement établit un régime autonome de protection des données qui reflète largement les normes de l'EUDPR et d'autres instruments de l'acquis de l'UE en matière de protection des données ; toutefois, des incertitudes persistent quant à son application. Si l'articulation avec l'EUDPR est relativement bien définie, le caractère autonome du régime de protection des données du Parquet européen engendre des incertitudes et des limites pratiques dans son application, notamment en ce qui concerne son interface avec les cadres juridiques nationaux transposant la LED. Étant donné que la plupart des données opérationnelles sont traitées dans des systèmes nationaux, l'alignement entre le régime de protection des données du Parquet européen et la LED est important. Les divergences entre le régime autonome du Parquet européen et les cadres nationaux de transposition risquent d'entraîner une application incohérente dans la pratique. Des limites supplémentaires pourraient découler du régime autonome de protection des données du Parquet européen, qui peut entraver le partage de données avec les acteurs de l'UE chargés de la lutte antifraude soumis à l'EUDPR. De même, le cadre régissant les transferts de données à caractère personnel du Parquet européen vers des pays tiers reflète largement les normes de l'UE en matière de protection des données ; toutefois, des difficultés de cohérence persistent dans la pratique, notamment des divergences entre les garanties au niveau de l'UE et au niveau national et des difficultés opérationnelles signalées par les autorités de pays tiers. En revanche, la coopération avec le CEPD apparaît efficace.

Le règlement sur le Parquet européen est pour l'essentiel cohérent avec le cadre des droits fondamentaux établi par la CEDH et la Charte, les directives pertinentes de l'UE et la jurisprudence de la CouEDH et de la CJUE. Aucun cas majeur de non-conformité aux normes de l'UE et aux normes internationales en matière de droits fondamentaux n'est apparu. Néanmoins, certaines divergences entre les systèmes nationaux, telles que les variations dans l'accès à l'aide juridictionnelle, les pratiques de gestion des dossiers et les règles de preuve, peuvent créer des conditions inégales pour la défense et potentiellement affecter le droit à un procès équitable au titre de l'article 41 du règlement et de l'article 47 de la Charte. Bien qu'il n'existe pas d'éléments clairs indiquant que ces problèmes résultent d'une mise en œuvre incorrecte des directives de l'UE relatives aux droits procéduraux, ils soulèvent néanmoins des préoccupations en matière de cohérence. En outre, des incertitudes subsistent quant à l'adéquation de l'article 42 du règlement pour garantir un recours juridictionnel dans les procédures transfrontières. Le règlement s'appuie sur les cadres juridiques nationaux pour le contrôle des actes de procédure du Parquet européen, ce qui signifie qu'il n'existe pas de critères communs au niveau de l'UE régissant ce contrôle juridictionnel. Il peut en résulter des normes de protection divergentes entre États membres et des lacunes potentielles dans la disponibilité effective d'un recours juridictionnel.

### Valeur ajoutée de l'UE

La valeur ajoutée de l'UE apparaît substantielle. Elle est la plus manifeste là où le Parquet européen apporte des capacités qui seraient difficiles à reproduire par une action purement nationale, notamment la mise au jour et le traitement coordonné d'affaires transfrontières

complexes, l'exercice de fonctions de poursuite dans le cadre d'un mandat commun de l'UE et la création d'une chaîne de responsabilité plus claire pour le suivi pénal des affaires portant atteinte aux intérêts financiers de l'Union. À cet égard, l'évaluation confirme largement la logique exposée dans l'analyse d'impact initiale, à savoir que les États membres agissant seuls ne pourraient pas atteindre le même degré de cohérence, de coordination et de continuité dans la protection pénale du budget de l'Union.

La valeur ajoutée du Parquet européen est actuellement la plus visible sur les plans opérationnel et de la coordination. Il est moins possible, à ce stade, de parvenir à des conclusions à haut niveau de confiance sur la valeur ajoutée à plus long terme liée aux issues judiciaires définitives, au recouvrement financier et à la dissuasion. Cela n'affaiblit pas la constatation globale d'une valeur ajoutée substantielle de l'UE, mais souligne la nécessité de poursuivre la collecte d'éléments probants à mesure que les affaires du Parquet européen arrivent à maturité.

### Pertinence

L'étude constate que le règlement demeure pertinent dans une large mesure. Les besoins et objectifs initiaux qui sous-tendent l'intervention n'ont pas fondamentalement changé. Le Parquet européen continue de répondre à un besoin réel et persistant d'un cadre commun pour les enquêtes et les poursuites relatives aux infractions portant atteinte aux intérêts financiers de l'Union. En même temps, l'étude indique que l'environnement opérationnel évolue et se complexifie, ce qui exige du Parquet européen qu'il continue d'adapter ses méthodes de travail et ses capacités.

La pertinence du Parquet européen est renforcée par des évolutions telles que l'importance croissante de la fraude transfrontière à la TVA à grande échelle, la protection des grands programmes de dépenses de l'Union, l'interdépendance croissante avec les autres acteurs de l'UE chargés de la lutte antifraude et le besoin continu d'une coopération internationale efficace. Les parties prenantes ont averti que le maintien de cette pertinence dépendra de la capacité du Parquet européen à suivre l'évolution des formes de criminalité, en particulier la numérisation, la complexité et la sophistication transfrontière croissantes des montages frauduleux. Dans ce contexte, l'évaluation indique que certains aspects du cadre actuel de compétence matérielle, du cadre de coopération internationale ainsi que des outils et capacités opérationnels du Parquet européen pourraient nécessiter une adaptation ou une clarification supplémentaire en raison de besoins émergents.

### Conclusions générales et pistes d'amélioration

Dans l'ensemble, les éléments recueillis étayent une appréciation positive du règlement à ce stade de son cycle de vie. Le règlement a permis la création et l'opérationnalisation d'un nouveau cadre de poursuite au niveau de l'Union pour les infractions portant atteinte aux intérêts financiers de l'Union. Ses réalisations les plus marquantes résident dans la mise en place institutionnelle, le fonctionnement opérationnel, le traitement des affaires transfrontières et la création de capacités qui n'existaient pas auparavant au niveau de l'Union. L'étude constate que le Parquet européen a été efficace dans une mesure significative, que sa valeur ajoutée pour l'UE est substantielle, que sa pertinence demeure élevée et que sa cohérence est globalement solide dans sa conception, même si la variance dans l'application pratique dans les États membres s'est révélée encore plus grande que ce qui était anticipé par rapport à la situation antérieure au Parquet européen.

En même temps, l'évaluation montre que cette appréciation positive doit être assortie de réserves importantes. Le Parquet européen demeure un organe relativement jeune opérant dans un domaine où les procédures pénales sont complexes et souvent longues. En conséquence, la base de données probantes reste plus solide pour la performance institutionnelle et opérationnelle que pour la performance au niveau des résultats, y compris

les issues judiciaires définitives, le recouvrement financier confirmé par des décisions définitives et les effets à plus long terme tels que la dissuasion. En outre, l'Office s'est développé sous des pressions opérationnelles qui se sont écartées sensiblement des hypothèses sous-jacentes à la conception législative initiale, notamment en ce qui concerne la charge de travail et les besoins en ressources.

Les principales pistes d'amélioration qui ressortent de l'étude concernent, premièrement, la nécessité de renforcer la base de données probantes sur les résultats et les impacts, y compris des rapports plus cohérents et comparables entre États membres participants sur les issues judiciaires et les recouvrements confirmés. Deuxièmement, elles concernent la réduction de la variabilité liée à la mise en œuvre nationale et aux environnements procéduraux, en particulier lorsque les dispositifs nationaux limitent la capacité du Parquet européen à diriger les enquêtes, à garantir un signalement en temps utile ou à exercer ses compétences de manière uniforme. À cet égard, l'étude met notamment en évidence des problèmes récurrents de conformité et de clarté concernant l'article 22, l'article 24, paragraphe 1, l'article 25, paragraphe 6, et l'article 42 du règlement.

Troisièmement, la nécessité de réduire les frictions avec les systèmes nationaux dans les enquêtes transfrontières et d'améliorer l'efficience et la cohérence de la coopération et de l'échange d'informations avec l'OLAF et les autres acteurs concernés, y compris par une interopérabilité plus efficace, l'automatisation et des vérifications réciproques lorsque cela est approprié.

Quatrièmement, la dimension extérieure du travail du Parquet européen nécessitera probablement une attention accrue à mesure que les affaires liées à des pays tiers augmentent, compte tenu de la fragmentation persistante et des limites pratiques du cadre actuel de coopération internationale. Enfin, le Parquet européen devra continuer d'adapter ses méthodes de travail, ses capacités opérationnelles, ses outils numériques et ses modalités de coopération afin d'améliorer l'efficience et de suivre l'évolution des formes de criminalité, de plus en plus numériques, portant atteinte aux intérêts financiers de l'Union.

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# Acronyms

| Acronym | Definition |
|---|---|
| **AD** | Administrative Director |
| **AFA** | Anti-fraud Architecture |
| **AMLA** | EU Anti-Money Laundering Authority |
| **AWP** | Annual Work Programme |
| **BRG** | Better Regulation Guidelines |
| **CAAR** | Consolidated Annual Activity Report |
| **CARIN** | Camden Asset Recovery Inter-Agency Network |
| **CBA** | Cost-Benefit Analysis |
| **CCBE** | Council of Bars and Law Societies of Europe |
| **CEA** | Cost-Effectiveness Analysis |
| **CEPOL** | European Union Agency for Law Enforcement Training |
| **CIE** | Counter-Factual Impact Evaluation |
| **CJEU** | Court of Justice of the EU |
| **CMS** | Case Management System |
| **CoE** | Council of Europe |
| **CoE PC-OC Committee** | Council of Europe's Committee of Experts on the Operation of European Conventions on Co-operation in Criminal Matters |
| **CONT Committee** | European Parliament's Committee on Budgetary Control (CONT) |
| **DECP** | Deputy European Chief Prosecutor |
| **DG BUDG** | Directorate-General for Budget |
| **DG HOME** | Directorate-General for Migration and Home Affairs |
| **DG HR** | Directorate-General for Human Resources and Security |
| **DG JUST** | Directorate-General for Justice and Consumers |
| **DPO** | Data Protection Officer |
| **EAW** | European Arrest Warrant |
| **ECA** | European Court of Auditors |
| **ECBA** | European Criminal Bar Association |
| **ECHR** | European Convention on Human Rights |
| **ECtHR** | European Court of Human Rights |
| **ECP** | European Chief Prosecutor |
| **EDP** | European Delegated Prosecutor |
| **EDPS** | European Data Protection Supervisor |
| **EEAS** | European External Action Service |
| **e-EDES** | e-Evidence Digital Exchange System |

| Acronym | Definition |
|---|---|
| **EFSA** | European Food Safety Authority |
| **EJN** | European Judicial Network |
| **EJR** | Eurojust Regulation |
| **EJTN** | European Judicial Training Network |
| **EIB** | European Investment Bank |
| **EIF** | European Investment Fund |
| **EIO** | European Investigation Order |
| **EMCDDA** | European Monitoring Centre for Drugs and Drug Addiction |
| **EMN** | European Migration Network |
| **EP** | European Prosecutor |
| **EPAC** | European Partners Against Corruption |
| **EPPO** | European Public Prosecutor's Office |
| **ERA** | Academy of European Law |
| **EU** | European Union |
| **EU BOA** | EU bodies, offices and agencies |
| **EUCPN** | European Crime Prevention Network |
| **EU IBOA** | EU institutions, bodies, offices and agencies |
| **Eurojust** | EU Agency for Judicial Cooperation in Criminal Matters |
| **Europol** | European Union Agency for Law Enforcement Cooperation |
| **EQ** | Evaluation Question |
| **EQM** | Evaluation Questions Matrix |
| **eu-LISA** | European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice |
| **FRA** | European Union Agency for Fundamental Rights |
| **FRONTEX** | European Border and Coast Guard Agency |
| **GDPR** | General Data Protection Regulation 2016/679/EC |
| **IA** | Impact Assessment |
| **ICF** | Internal Control Framework |
| **IL** | Intervention logic |
| **ISG** | Inter-service Steering Group |
| **JHA** | Justice and Home Affairs |
| **KPI** | Key Performance Indicators |
| **LIBE Committee** | European Parliament's Committee on Civil Liberties, Justice and Home Affairs |
| **MCA** | Multi-Criteria Analysis |
| **MFF** | Multiannual Financial Framework |
| **MLA** | Mutual Legal Assistance |
| **MLAT** | Mutual Legal Assistance Treaty |

| Acronym | Definition |
|---|---|
| **MTIC fraud** | Missing Trader Intra Community Fraud |
| **OECD** | Organisation for Economic Co-operation and Development |
| **OLAF** | European Anti-Fraud Office |
| **PIF Directive** | Directive (EU) 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law |
| **RAG** | Red-Amber-Green rating scale |
| **SMART** | Specific, Measurable, Achievable, Realistic, and Timely |
| **SPD** | Single Programming Document |
| **SWD** | Staff Working Document |
| **TEU** | Treaty on European Union |
| **TFEU** | Treaty on the Functioning of the European Union |
| **UNCAC** | UN Convention against Corruption |
| **UNTOC** | UN Convention against Transnational Organized Crime |
| **UNODC** | United Nations Office on Drugs and Crime |
| **VAT** | Value-Added Tax |

# 1. Introduction

This document presents the **final report** for the **Study to support the Evaluation of the implementation and impact of Regulation (EU) 2017/1939 of 12 October 2017 on the European Public Prosecutor's Office (EPPO) and of the effectiveness and efficiency of the EPPO and its working practices**. This evaluation support study[3] was conducted for DG Justice and Consumers under Framework Contract EC-JUST/2024/OP/0001. The purpose of this final report is to:

- Explain the intervention logic, analytical framework and methodology used, including key limitations and what they mean for the findings.
- Summarise the state of play on implementation and impact of the EPPO Regulation and the Office.
- Present the results of the study, bringing together findings from all tasks into a coherent account. This includes providing evidence-based answers to each evaluation question, with clear conclusions for each evaluation criterion. This is supplemented by the required annexes that support the analysis.

## 1.1 Objectives and scope of the supporting study

Article 119(1) of Council Regulation (EU) 2017/1939 (hereafter, the EPPO Regulation) stipulates that the European Commission "*shall commission an evaluation […] on the implementation and impact of [the Regulation], as well as on the effectiveness and efficiency of the EPPO and its working practices*".

The **purpose** of this contract was to support the Commission in meeting this legal obligation through the achievement of **four objectives**:

- **Objective 1**: Examine whether the EPPO Regulation has been completely and correctly implemented in the Member States and, where relevant, by the EPPO.
- **Objective 2**: Analyse the EPPO's governance and use of existing resources, identifying: (i) any significant obstacles to the activities of the Office and progress towards its mission and their causes; and (ii) areas for simplification and reduction of administrative burden.
- **Objective 3**: Assess the performance of the EPPO and its working practices in relation to its objectives and tasks, as well as the overall impact of the EPPO on the problems it was set out to address. In line with the Commission's Better Regulation Guidelines (BRG)/Toolbox, the evaluation examined questions within the criteria of effectiveness, efficiency, relevance, coherence, and EU added value.
- **Objective 4**: Draw conclusions and identify lessons learnt and areas for improvement, ensuring clear links from the evidence collected, source(s) used, and analysis produced.

These objectives were achieved through the completion of **two main tasks** and **four specific tasks**:

[3] The term 'evaluation' is used in this and other reports under this contract to reflect the evaluative nature of the work undertaken. However, this is a support study, providing the main research to underpin the Commission evaluation staff working document.

- **Main tasks**: (i) Implementation check of the EPPO Regulation; and (ii) Evaluative work to support the Commission's evaluation of the EPPO against the five criteria outlined above.
- **Specific tasks**: (i) Establish the intervention logic; (ii) Propose and design the analytical framework and tools for the study; (iii) Quantitative and qualitative data collection and analysis; and (iv) Elaborate replies to the evaluation questions and prepare a comprehensive report with evidence-based conclusions.

In line with the Commission's BRG (Tool #46), achieving these objectives requires the provision of robust evidence on: **what has happened** (e.g. translation of the EPPO provisions into activities/working practices, inputs, activities and effects observed, external factors, challenges, etc.); **why things have happened in the way they have** (e.g. explanatory factors and causal mechanisms); **to what extent change can be attributed** to the EPPO; and **how the changes compare to relevant points of comparison**, such as the original expectations, the situation prior to the introduction of the EPPO Regulation, or benchmarking against other similar contexts.

In terms of **scope**, this study supporting the ex-post evaluation covered the period from 20 November 2017 (entry into force of the EPPO Regulation) until the end of June 2025. However, as agreed with DG JUST in the inception phase, the evaluation team remained flexible to capture specific developments that occurred after June 2025. Materially, the evaluation covered all EPPO activities in this timeframe, including its establishment and internal workings (e.g. set-up, governance, IT systems), and its external operations as of 1 June 2021. Geographically, the evaluation covered all 24 participating Member States and, to some extent, the three non-participating Member States (NPMS)[4]. It also considered the EPPO's cooperation with international organisations and third countries, including enlargement countries, as well as relevant EU institutions, bodies, offices and agencies (IBOAs).

**Commission White Paper**

On 16 July 2025, the European Commission published a White Paper that launched the review of the EU's anti-fraud architecture (AFA). The AFA is the framework of laws, entities and mechanisms established to protect the Union's financial interests. Within this system, the EPPO plays a central role, alongside the European Anti-Fraud Office (OLAF), the EU Agencies for Law Enforcement (Europol) and Criminal Justice Cooperation (Eurojust), the new EU Authority for Anti-Money Laundering and Countering the Financing of Terrorism (AMLA) and other relevant actors. The AFA review complements the preparatory work on the next multiannual financial framework (MFF) and seeks to strengthen integration, cooperation and the efficient use of resources across the anti-fraud cycle, namely prevention, detection, investigation, prosecution and asset recovery. It also focuses on enhancing information exchange, making better use of new technologies and streamlining the applicable legal framework, including through the ongoing evaluations of the EPPO Regulation and related instruments such as Directive (EU) 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law (hereafter, the PIF Directive).

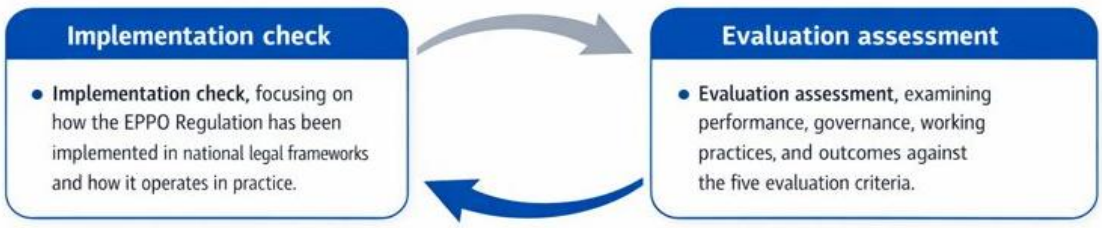
## 1.2 Methodological approach to the study

This evaluation support study applied a mixed-methods approach aligned with the Commission's Better Regulation principles, assessing the EPPO Regulation against the five

[4] The three Member States not participating in the EPPO during the evaluation timeframe were Denmark, Ireland and Hungary.

evaluation criteria: **effectiveness**, **efficiency**, **relevance**, **coherence** and **EU added value**. It covered the period from the adoption of the EPPO Regulation (with operations starting in 2021) to the end of June 2025 and examined developments across participating Member States (MS), as well as cooperation with NPMS, EU IBOAs, as well as third countries and relevant international partners.

The study combined two complementary strands:




Two analytical tools structured the work, namely: **the intervention logic** (see Section 2), developed and refined in cooperation with DG JUST, describes the needs addressed by the Regulation, the expected chain of results and the underlying assumptions, and **the evaluation matrix** (see Annex 3), which maps each evaluation question to judgement criteria, indicators and evidence sources, and guides consistent triangulation and analysis.

### Evidence was gathered and analysed through the following methods:

- **Desk research and document review**, including the EPPO planning and reporting documents, relevant EU and national legal and policy materials, documents shared by the EPPO and the European Commission that are not available publicly, relevant academic literature and other sources required to address the evaluation questions.
- **National legal mapping and conformity assessment**, using correlation tables and country reporting to assess completeness and consistency of implementation and to identify notable divergences or issues. See Annexes 6 and 7 for detailed information. The correlation tables have been shared with DG JUST separately.
- **Targeted stakeholder consultation, including:**
  - **74 semi-structured interviews** with relevant stakeholders, including EPPO leadership and senior management, national authorities and practitioners, former European Prosecutors (EPs), a former European Delegated Prosecutor (EDP), EU IBOAs, international organisations, academic and legal experts. A visit to the EPPO premises in Luxembourg was undertaken in November 2025 to conduct in-person interviews with EPPO leadership.
  - Written responses from the **EPPO** (central level) to a wide range of research questions, including on issues of material competence, cross-border investigations, cooperation with EU bodies and international partners, data protection, and asset freezing and confiscation.
  - Written responses to the interview questionnaire from **17 national financial intelligence units** (FIUs) facilitated through The Egmont Group.[5]
  - **Member State input via Council channels**, using a structured questionnaire to collect feedback from participating and non-participating EPPO Member States.

[5] Responses were provided in an anonymised format from the following MS: Austria, Bulgaria, Cyprus, Estonia, Germany, Greece, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, the Netherlands, Romania, Slovakia, Slovenia and Sweden.

Overall, 24 Member States provided replies, comprising **21 participating[6] and three NPMS.[7]**

**Survey of national authorities and practitioners**, disseminated to 198 targeted contacts compiled by the study team, and further dissemination with the support of the European Judicial Network in criminal matters (EJN), Eurofisc and the Commission's EU network against corruption. The support provided by STEPPO should also be acknowledged. STEPPO – a Jean Monnet Module awarded in 2021 – welcomed the study team to present at its monthly Chairs' meeting in November 2025 to encourage engagement with the survey. In total, **105 responses** were received.

- **Validation workshops**. The first workshop was held to validate the findings of the implementation checks in the 24 participating Member States. Senior legal experts and Commission representatives from the criminal law and data protection fields participated in the discussions, which focused on data protection measures and the findings related to newly added provisions under this study, as well as Member State updates since the compliance assessment conducted in 2022. The workshop also covered Sweden, while a separate working session on Poland was conducted. A second workshop was conducted to test and validate the main study findings with representatives of the Commission, as well as senior legal experts and practitioners in the field. The main findings of the evaluation support study were also presented to senior EPPO staff on 12 March 2026.

- **Call for Evidence submissions**, used, where relevant, as contextual inputs to complement the core evidence base. The submissions cover **10 respondents** from five countries, both private citizens and organisations.[8]

- **Dedicated case studies (CS)**, which were developed to test and illustrate findings on specific topics supporting the broader analysis, namely on: material competence (CS1), the EPPO's working relationship with OLAF (CS2), VAT fraud (CS3), and cross-border investigations (CS4). The full case study reports are presented in Annex 8.

Analysis focused on structured triangulation across sources, considering the consistency of findings and identifying explanatory factors for variation across contexts.

### Methodological challenges and mitigation

The study encountered several operational and methodological challenges that impacted the breadth and balance of the primary evidence collected, particularly in relation to engagement with EPPO staff at the decentralised level. In collaboration with the Commission, the study team integrated contingency actions into the methodological approach and, where possible, applied those contingency mitigation measures to strengthen the evidence base, support triangulation and reduce the risk of evidence gaps affecting the ability to make robust evaluative judgements. The key challenges and mitigation steps taken are now outlined:

**1. Limited coverage of EPPO staff:** The original methodology proposed online surveys targeted to: (i) EPPO decentralised staff, including European Delegated Prosecutors (EDPs) and National EDP Assistants (NEDPAs); and (ii) EPPO central staff, including the European Chief Prosecutor (ECP), the EPs and administrative staff. However, access to these stakeholder groups (except for a small number of interviews with EPPO leadership and

[6] Belgium, Bulgaria, Cyprus, Czechia, Estonia, Finland, France, Germany, Greece, Italy, Latvia, Lithuania, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Spain.
[7] Denmark, Hungary, Ireland.
[8] Most respondents are from Italy and Belgium (with 3 responses from each country), while there are 2 responses from Germany, and one from Hungary and Austria each.

written inputs from EPPO central staff) for the purpose of administering the surveys was not provided by the EPPO, and the surveys could not be launched as intended.

***Mitigation**: As a partial substitute for the EPPO staff surveys, the study team conducted a site visit and held structured group discussions with senior EPPO staff. In addition, in lieu of engaging directly with EDPs, the EPPO agreed to respond to targeted questionnaires on the implementation situation in 11 Member States[9]. The study team also expanded its consultations with other stakeholders, prominently national authorities and practitioners. A total of 21 interviews were conducted with representatives of EU IBOAs compared to a target of 10-15, while inputs (through interviews, written contributions, responses to the Council questionnaire) have been received from 65 national authorities and practitioners compared to a target of 27.*

**2. Reduced overall volume of interviews compared to the original plan:** The overall number of interviews completed is lower than initially planned, primarily because a substantial share of the intended interviews with EPPO staff did not go ahead, including consultations with at least 48 EPPO decentralised staff and at least 26 EPPO central staff. This impacts the balance of perspectives among stakeholders and reduces the scope for within-group triangulation of the EPPO internal viewpoints, with evidence on the internal functioning of the EPPO provided solely by central EPPO leadership and senior management without the possibility for triangulation with the wider body of central and decentralised EPPO staff. This especially affects the assessment of internal governance effectiveness, perspectives relating to internal procedures and efficiency, and the on-the-ground situation of the EDPs and NEDPAs.

***Mitigation**: The study team sought to maintain coverage of all evaluation issues through alternative channels, including expanded consultation with EU-level counterparts and national stakeholders, written inputs where available, and the structured triangulation of a large body of documentary evidence, legal mapping outputs, and stakeholder testimony. A complementary method – a structured survey to Member State authorities – disseminated through the Council was deployed to boost Member State representation. In addition, as noted above, the EPPO provided written responses to questions on the situation in a selection of 11 Member States where particular transposition or implementation issues were identified through other means.*

**3. Limited ability to expand interviews with former EPs and former EDPs:** On the advice of the Commission, and to further mitigate the challenge of consulting EPPO stakeholders, the study team approached a number of former EPs and former EDPs for interviews. However, beyond the two interviews with former EPs and one interview with a former EDP completed, the study team was unable to secure additional interviews. This further narrows the range of reflective perspectives available on institutional design, governance, and early implementation dynamics.

***Mitigation**: Findings in these areas are presented with appropriate caution and are supported through corroboration with documentary sources and external stakeholder evidence, particularly from EU and national-level counterparts with direct working relationships with the EPPO.*

**4. Focus groups:** The original plan was to conduct at least two focus groups, intended to convene EDPs, EPs and/or national practitioners involved in cross-border investigations to explore cooperation challenges, impacts, EU added value, and future perspectives. However, this was not possible due to the difficulties accessing EPs and EDPs, combined with limited interest from national stakeholders to participate in focus groups.

[9] The 11 Member States were: Belgium, Croatia, France, Greece, Italy, Malta, Poland, Romania, Slovenia, Spain and Sweden.



***Mitigation**: The study team identified and conducted interviews with five practitioners in a selection of target countries (BE, BG, SI, PL), slightly shifting the nature of the proposed discussions, to target issues relating to the counter-factual (how the situation used to be, would have evolved in the absence of the EPPO), and the added-value of national set-ups to the effectiveness of the EPPO.*

# 2. What was the expected outcome of the EPPO Regulation?

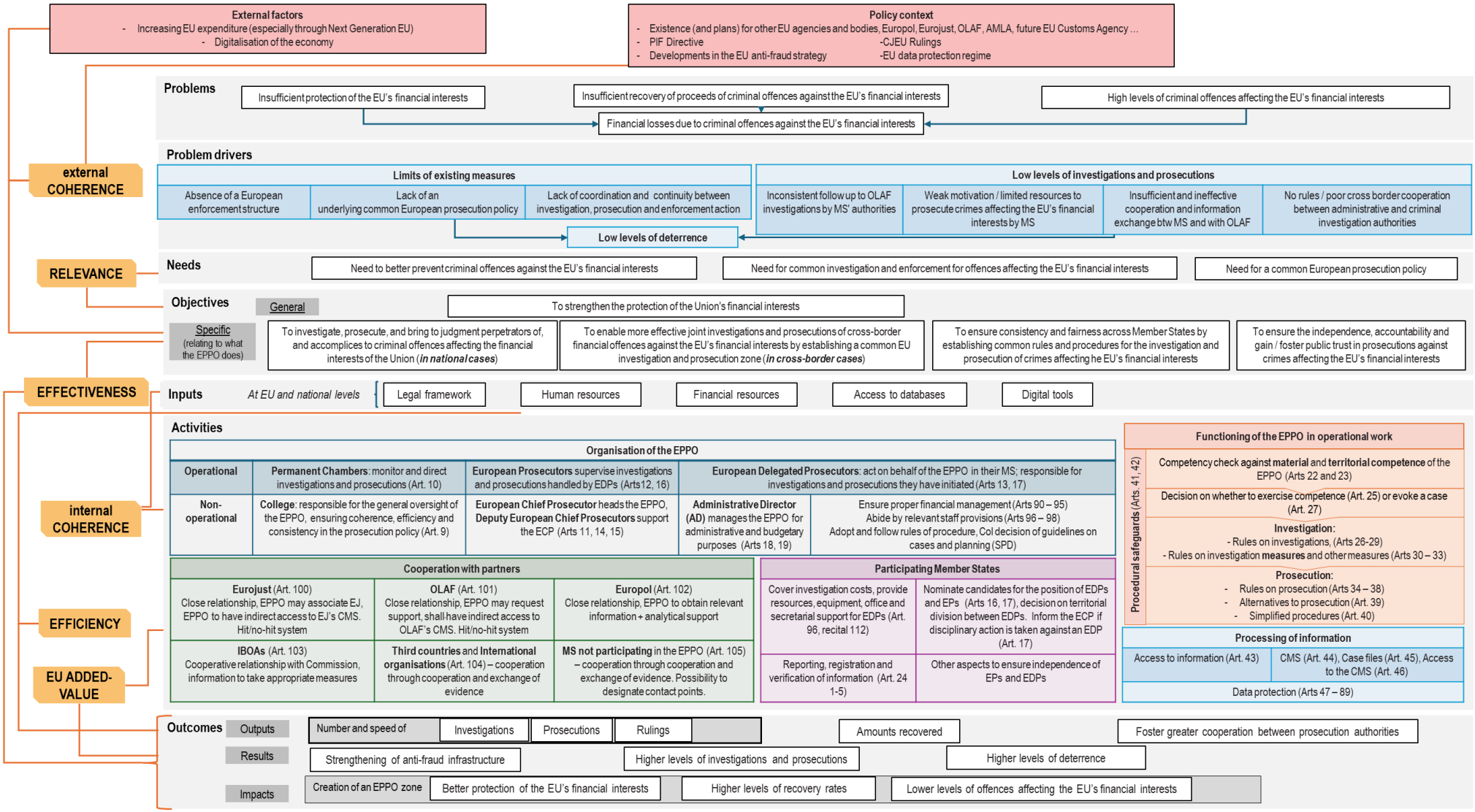
This section sets out the intervention logic (IL) of the EPPO and the EPPO Regulation at the time of its inception in 2017. This section seeks to provide an overview of the needs leading to the creation of the EPPO, the problem drivers affecting those needs, the objectives of the Office, the activities which the EPPO was to undertake in order to achieve those objectives, as well as the outcomes (outputs, results and impacts) the Office was expected to achieve in order to address the needs identified, and beyond this, have an effect on the problem drivers.

The intervention logic serves as a tool to:

- Compare the **intended causal links** between the planned intervention and what has happened since the creation of the EPPO (and in particular identify any area where the effects have been less prevalent, as well as unintended consequences).
- Develop a **shared understanding of the needs, objectives, activities and outcomes** of the EPPO against which the evaluation criteria will be assessed.

The figure below provides a visual representation of the intervention logic. Each element is discussed in more detail below.

## Figure 1: Intervention Logic



## 2.1 EU legal and policy context at the time of adoption: benchmark

### Policy context

The EPPO was envisaged as part of the wider EU anti-fraud architecture. This architecture comprises existing and planned EU agencies, bodies and other actors, the policy and legislative context of the EU anti-fraud strategy, as well as clarifications and rulings from the Court of Justice of the EU (CJEU).

The ecosystem of **agencies, bodies and offices** at the EU level includes:

- **Europol**, the EU Agency for Law Enforcement Cooperation, serves as a centre for law enforcement cooperation, expertise and criminal intelligence. Its tasks include the analysis and the exchange of information, such as criminal intelligence, coordination of investigative and operational actions, as well as participation in joint investigation teams (JITs).
- **Eurojust**, the EU Agency for Criminal Justice Cooperation, coordinates investigations of serious cross-border crime in Europe and beyond. The Agency serves as a hub for judicial cooperation in the EU.
- **OLAF**, the European Anti-Fraud Office, has a hybrid status. OLAF is set up as a Directorate-General (DG) of the Commission; however, it is independent when it carries out its investigative functions. It conducts administrative investigations into fraud, corruption and any other illegal activity affecting the financial interests of the EU and may also be competent to deal with serious matters relating to the discharge of professional duties constituting a dereliction of the obligations of EU staff members or Members of EU IBOAs, which are liable to result in disciplinary or, as the case may be, criminal proceedings.
- **AMLA**, the new EU Authority for Anti-Money Laundering and Countering the Financing of Terrorism, was set up in 2024 with the aim of coordinating national authorities to ensure the correct and consistent application of EU rules in the fields of anti-money laundering (AML) and countering the financing of terrorism (CFT). AMLA started its operations in the summer of 2025, thus, after the temporal scope of this evaluation. AMLA will be fully operational from January 2028.
- The proposed **decentralised agency for customs – the EU customs authority** – which aims to support and help coordinate the risk management work of national customs authorities and manage the EU customs data hub.

In terms of the **policy and legislative context**, important legislative acts include Directive (EU) 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law (PIF Directive), which provides definitions of what constitutes a crime against the financial interests of the EU, as well as sanctions, and forms the basis for the scope of the EPPO (Art. 4 the EPPO Regulation). The Directive replaced the 1995 PIF Convention. Denmark did not take part in the adoption of the PIF Directive and is therefore not bound by it or subject to its application. However, it remains bound by the PIF Convention.[10]

Given the nature of the EPPO's activities and operations, as well as the importance of information exchange, the **EU data protection regime** is also an important contextual element. This includes the data protection regime applicable to IBOAs, consisting of

[10] Van Ballegooij, Wouter, Protecting the EU's Financial Interests through Criminal Law, in Eurocim, 3/2021.

Regulation (EU) 2018/1725 (the EUDPR) for processing of administrative personal data and in particular Chapter IX of the EUDPR for processing of operational personal data, in conjunction with the targeted provisions of the EPPO Regulation (Chapter VIII) and specific internal EPPO rules, in particular College Decision 009/2020 (amended in 2023 by College decision 037/2023)– rules concerning the processing of personal data by the EPPO, and College Decision 006/2020 concerning restrictions of certain data-subject rights in relation to the processing of administrative personal data in the framework of activities carried out by the EPPO. While the Law Enforcement Directive (LED)[11] does not directly concern the EPPO, the Office is at the crossroads of different data protection regimes. The LED is relevant for the national authorities with which the EPPO collaborates and exchanges information in criminal procedures.

Finally, since the creation of the EPPO, the CJEU has rendered two important judgments[12], while additional CJEU preliminary references are pending[13]. As these are arguably also outcomes of the EPPO's work and will determine the correct interpretation of the EPPO Regulation on relevant legal issues, they are part of the evolving context in which the Office operates.

The first ruling relates to cooperation mechanisms between the "handling EDP", which conducts the principal investigation/prosecution, and the "assisting EDP" located in the Member State in which an investigative measure needs to be carried out. The Court found that judicial control by a court in the Member State of the assisting EDP must be restricted to the elements relating to the modalities of execution of that measure, while the substantive aspects of the measure can only be reviewed by the competent court of the Member State of the handling EDP.[14]

In the second ruling (*Criminal proceedings against I.R.O. and F.J.L.R.*), the Court found that procedural acts of the EPPO capable of affecting the legal position of the persons challenging them must be amenable to judicial review on the basis of the EPPO Regulation. This must be interpreted in a uniform manner throughout the participating Member States and in line with the requirement of effective judicial review (Article 47 of the Charter of Fundamental Rights of the European Union). In some cases, such as the one at hand, the concrete analysis of whether a particular procedural act of the EPPO affects the legal position of a person could, however, depend on the analysis of national procedural rules that national courts should assess on a case-by-case basis.[15]

[11] Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data

[12] C-281/22 – 21/12/2023 – G. K. and Others (Parquet européen); and C-292/23 | European Public Prosecutor's Office (Judicial review of procedural acts)

[13] See: C-407/25, Tersten: Request for a preliminary ruling from the Hof van beroep te Brussel (Belgium) lodged on 19 June 2025; Case C-506/25: Decision U-I-5437/2024 of 8 July 2025 of the Constitutional Court of the Republic of Croatia; and Case C-686/25.

[14] Case C-281/22 - G. K. and Others (Parquet européen), The ruling clarified its interpretation of Articles 31 and 32 of the EPPO Regulation establish the conditions for cross-border acquisition of evidence by the EPPO. Ruling available at https://curia.europa.eu/juris/liste.jsf?language=en&td=ALL&num=C-281/22

[15] Case C-292/23 - Criminal proceedings against I.R.O., F.J.L.R, available at: https://curia.europa.eu/juris/document/document.jsf;jsessionid=8C0E4CD6224809225B7BE33265D553B9?text=&docid=300813&pageIndex=0&doclang=EN&mode=req&dir=&occ=first&part=1&cid=295050

## 2.2 Needs and problems identified

The EPPO was established by Council Regulation (EU) 2017/1939 of 12 October 2017 with the mandate to investigate, prosecute and bring to judgment crimes against the financial interests of the EU. The EPPO Regulation entered into force on 20 November 2017.

The need for the EPPO arose from a pressing requirement to combat fraud and financial crime that was undermining the integrity of the EU's financial resources. Already in 1999, it was estimated that there were **high levels of criminal offences affecting the EU's financial interests**.[16]

Prior to the EPPO's establishment, there was **insufficient protection of the EU's financial interest**; the responsibility for investigating, prosecuting and bringing to judgment fraud against the EU budget rested solely with national authorities. However, these authorities faced significant limitations, as their powers were confined to national borders or existing cross-border cooperation tools. This fragmentation created substantial challenges in addressing complex cases of fraud, particularly those involving EU structural funds or large-scale cross-border VAT fraud. National criminal investigators and prosecutors often lacked the necessary tools and authority to act swiftly and effectively across jurisdictions, leading to gaps in enforcement and accountability.[17]

An additional problem was **the insufficient recovery of proceeds of criminal offences against the EU's financial interests**. The amounts recovered are difficult to assess for a number of reasons. First, the total extent of crimes affecting the financial interests of the EU was generally unknown (and turned out to be underestimated) at the time the Regulation was adopted. Second, the estimation of asset recovery in criminal proceedings in general is a difficult topic. Europol estimated that at the EU level, only 1.1% of the proceeds of all crimes (whether they affect the financial interests of the EU or not) were confiscated in 2014 (increasing slightly to 2% in 2025), and only half of those were ultimately recovered.[18]

As a result of these three problems, there were **financial losses due to criminal offences against the EU's financial interests**. Approximately 20% of irregularities detected by the Commission and Member States involved criminal proceedings. Between 2008 and 2017, the total estimated financial impact of suspected expenditure fraud increased from EUR 77.2 million to EUR 380.9 million, while the suspected financial impact of fraud relating to own resources remained relatively stable at EUR 75-76 million (with a maximum of EUR 176.2 million in 2014 and a minimum of EUR 61 million in 2013).[19] In the PIF reports following the adoption of the EPPO Regulation, but before it started its operations, the estimated impact of suspected fraud against the financial interests of the Union continued in the same range, amounting to EUR 365.3 million in 2019 and EUR 253.6 million in 2020. One important consideration is that there appears to be a surge in the estimated expenditure fraud in the first years of the 2014-20 and the 2021-27 multi-annual financial frameworks (MFF).

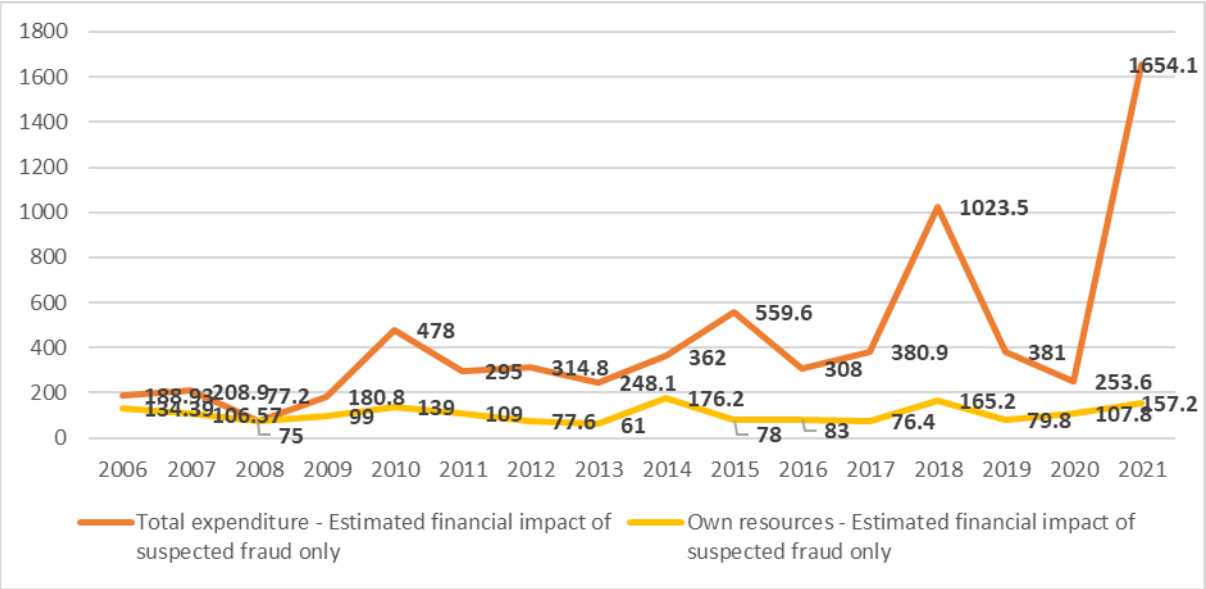
[16] See for instance Protecting the Communities' financial interests – the fight against fraud annual report 1999 – COM(2000) 718, available at: https://anti-fraud.ec.europa.eu/document/download/a600f710-749d-42dd-9638-2f3a56957dc1_en?filename=rep_comm_99_en.pdf

[17] See European Commission, staff working document - Impact assessment Accompanying the Proposal for a Council Regulation on the establishment of the European Public Prosecutor's Office, SWD(2013)0274 final, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=swd:SWD_2013_0274

[18] Europol, Criminal asset recovery in the EU – survey of statistical information 2010-2014, available at: https://www.europol.europa.eu/publications-events/publications/does-crime-still-pay

[19] PIF reports, for 2008 to 2017, available at: https://anti-fraud.ec.europa.eu/about-us/reports/annual-reports-protection-eus-financial-interests-pif-report_en. And SOCTA Report 2025, available at: https://www.europol.europa.eu/cms/sites/default/files/documents/EU-SOCTA-2025.pdf

**Figure 2: Estimated financial impacts of suspected fraud against the financial interests of the EU (expenditure and revenue in EUR million), 2008-2017**




***Source:*** *PIF reports 2008 – 2021.*

These problems stem from the following problem drivers, which are based on those identified in the impact assessment accompanying the proposal for the EPPO Regulation:

- **Limits of existing measures** – there was no European enforcement structure nor an underlying common European prosecution policy. The existing legal framework was implemented in a fragmented way; measures and sanctions set out in the PIF Convention, which was later replaced by the PIF Directive, could only be effective if complemented by measures ensuring that they are also effectively applied in practice. The EPPO impact assessment also identified issues in the coordination and continuity between investigation, prosecution and enforcement (referred to as lack of continuity).
- **Low levels of investigations and prosecutions of offences against the EU's financial interests** – including an 'inconsistent follow-up' to OLAF investigations by Member State authorities. OLAF's 11th Operational Report (2010)[20] found substantial differences in the way Member States handed down convictions for EU-budget-related judicial investigations in a reasonable time. One contributing factor highlighted was the lack of motivation to prosecute crimes affecting the EU's financial interests due to a lack of ownership by national prosecuting authorities, difficulties in identifying priority jurisdictions, and the perceived difficulty in pursuing these cases, leading to them often being left "at the bottom of the pile". Insufficient and ineffective cooperation and information exchange between OLAF and Member States was also highlighted as an issue. Another contributing factor was the lack of 'diagonal cooperation', in other words, cooperation between administrative and criminal authorities across borders.
- **Low level of deterrence** – often considered to be the ultimate objective of criminal justice legislation, the deterrent effect of the regime before the introduction of the EPPO was considered to be limited due to the above two drivers.

The EPPO was conceived as a solution to these shortcomings, intending to provide a unified and robust mechanism for investigating and prosecuting financial crimes that affect the EU's

[20] Available at: https://anti-fraud.ec.europa.eu/document/download/45e77c74-c4de-47ed-89c1-0ae7ae663131_en?filename=rep_olaf_2010_en.pdf

financial interests. By enhancing cooperation between Member States and complementing the work of existing EU bodies, such as OLAF and Eurojust, the establishment of the EPPO aimed to create a more effective and coordinated response to financial crime affecting the Union budget. Through the EPPO Regulation, this new office was empowered to direct, coordinate, and supervise criminal investigations and prosecute suspects in national courts, thereby ensuring that those who commit crimes against the financial interests of the EU and inextricably linked crimes are held accountable and that the integrity of the EU budget is protected.[21]

The needs the EPPO was meant to address are therefore linked to the problems and problem drivers, and set out as:

- The need to better prevent criminal offences against the EU's financial interests;
- The need for common investigation and enforcement for offences affecting the EU's financial interests, and
- The need for a common European prosecution policy for certain types of crimes.

## 2.3 Objectives of the EPPO Regulation

The EPPO was established under Article 86 of the Treaty on the Functioning of the EU (TFEU). At present, it serves as a specialised body responsible for investigating and prosecuting crimes that affect the EU budget. Although its competence could be extended in future through a unanimous decision of the European Council, the EPPO's current overarching goal is to strengthen the protection of the Union's financial interests, ensuring that any illegal activities that threaten these interests are effectively addressed and prosecuted.[22]

**The EPPO's general objective is to contribute to the strengthening of the protection of the Union's financial interests**. The crimes identified include a broad range of activities, such as fraud, including cross-border VAT fraud when the damage exceeds the thresholds defined in the PIF Directive, corruption, money laundering, and misappropriation. The PIF Directive is therefore an essential element for the operation of the EPPO, as it provides the body of substantive rules that it enforces through its investigations and prosecutions.

To achieve its goals, the EPPO aims to provide a unified and coherent legal framework that allows for closely coordinated investigations and prosecutions across Member States. This is essential in light of the complexities and cross-border nature of financial crimes, which often evade national jurisdictions. The establishment of the EPPO was seen as a necessary step to enhance the efficiency and effectiveness of the EU's response to financial crime, which has historically been fragmented and limited by national borders.[23] Improved enforcement is also expected to result in greater deterrence.

As per the EPPO Regulation, the specific objectives of the Office include:

1. **To investigate, prosecute, and bring to judgment perpetrators of, and accomplices to, criminal offences affecting the financial interests of the Union (in**

[21] 20 member states agree on details on creating the European Public Prosecutor's office (EPPO) - Consilium
[22] PIF Directive, Art. 1.
[23] TFEU, Art. 86.

**national cases)**. This includes exercising prosecutorial functions in the competent courts of participating Member States until cases are finally resolved.[24]

2. **To enable more effective joint investigations and prosecutions of cross-border financial offences against the EU's financial interests by establishing a common EU investigation and prosecution zone (in cross-border cases)** by allowing for more effective joint investigations and prosecutions of cross-border financial crimes. This cooperation is crucial for addressing the limitations faced by national authorities, which often lack the jurisdictional reach necessary to tackle such crimes effectively.[25]

3. **To ensure consistency and fairness across Member States by establishing common rules and procedures for the investigation and prosecution of crimes affecting the EU's financial interests**. This includes rules on the admissibility of evidence and judicial review of procedural measures.[26]

4. **To ensure the independence and accountability of prosecutions against crimes affecting the EU's financial interests and gain / foster public trust in prosecutions against crimes affecting the EU's financial interests.**

The material scope of the EPPO Regulation is defined by its focus on criminal offences that affect the financial interests of the Union.[27] Specifically, the EPPO is competent to investigate and prosecute the following crimes as defined by the PIF Directive (PIF crimes):

- **Fraud**: Any fraudulent activity that results in financial loss to the EU budget, particularly when the damage exceeds EUR 10 000. For a lower damage, special rules on the exercise of competence apply.
- **Cross-Border VAT Fraud**: Serious offences against the common VAT system, when they involve a total damage of at least EUR 10 million and are connected to the territory of two or more Member States.
- **Corruption**: Acts of corruption (both active and passive) that undermine the integrity of EU financial resources, save for those that are linked to national direct taxes.
- **Money Laundering**: Activities related to the laundering of proceeds derived from crimes affecting the EU budget.
- **Misappropriation:** The action of a public official who is directly or indirectly entrusted with the management of EU funds or assets to commit or disburse such funds or appropriate or use such assets contrary to the purpose for which they were intended in any way which damages the Union's financial interests.

Additionally, when some requirements are met, the EPPO is empowered to investigate and prosecute any other criminal offences that are **inextricably linked to these offences**, thereby aiming to ensure a comprehensive approach to tackling financial crime.[28] The EPPO is also competent for offences regarding participation in a criminal organisation if the focus of the criminal activity of such a criminal organisation is to commit PIF crimes.

Member States were required to adopt and notify the necessary laws and regulations to comply with the PIF Directive by 6 July 2019.[29]

[24] EPPO Regulation, Art. 4.
[25] TFEU, Art. 86; EPPO Regulation, preamble (8).
[26] TFEU, Art. 86; EPPO Regulation, sections 2-5.
[27] EPPO Regulation, Art. 22.
[28] EPPO Regulation, Art. 22.
[29] PIF Directive, Art. 17.

The EPPO's competence covers offences committed within the territories of participating Member States, as well as those committed by nationals of these countries or by Union officials and other staff, even if the offences occur outside their borders.[30] As of July 2025, 24 EU Member States have opted to participate in the EPPO, with Denmark, Ireland and Hungary choosing not to participate.[31] The EPPO has been operational in the latest two members, Poland and Sweden, since January 2025.[32]

The EPPO's competence is shared with the national prosecution authorities, although the EPPO's own competence has priority. The EPPO's competence is exercised by initiation or evocation (i.e. the ability to take over a case that is within its mandate) of cases on the basis of strict notification obligations on the Member States and Union institutions and bodies.

The EPPO Regulation sets forth a framework for the EPPO's operations. This framework is intended to be ongoing and adaptable to the evolving landscape of financial crime.

## 2.4 Inputs, mechanisms, and activities

**Inputs** for the activities envisaged by the EPPO Regulation include the legal framework, the human and financial resources available, and access to databases and other digital tools. Importantly, these inputs stem from both the EU and the national level. The EPPO Regulation sets out specific rules (which are discussed in the activities below), but the extent to which these inputs are being provided at EU and national levels is assessed as part of the implementation check.

To reflect the complexity of the EPPO Regulation, the **activities** are clustered into five distinct areas. Importantly, the Regulation also sets out tasks to be undertaken by actors other than the EPPO, in particular EU IBOAs, and participating Member States. The clusters include:

- **Organisation of the EPPO**, including establishing the internal set-up and managing the Office, both at operational and non-operational levels.

  At the **non-operational level**, this includes:

  - College, which is responsible for general oversight of the EPPO, ensuring coherence, efficiency and consistency in the prosecution policy (Art. 9); it does, however, have an operational role when issuing direct instructions;
  - European Chief Prosecutor (ECP), the head of the EPPO, supported by two deputies (Art. 11 setting out their roles and responsibilities; Arts. 14 and 15 on their appointment and dismissal);
  - Administrative Director (AD), who manages the EPPO for administrative and budgetary purposes (Arts. 18 and 19).

  Other activities under the non-operational level include the EPPO's role in ensuring proper financial management (Arts. 90-95), the need to abide by relevant staff regulation (Arts. 96-98), the adoption of, and need to follow rules of procedures, College decisions, and guidelines on cases, as well as programming and reporting (i.e. multi-annual Single Programming Documents (SPDs), Annual Work Programmes (AWPs), Consolidated Annual Activity Reports (CAARs) and Annual Reports).

[30] EPPO Regulation, Art. 23.
[31] Members | European Public Prosecutor's Office.
[32] Poland | European Public Prosecutor's Office and Sweden | European Public Prosecutor's Office.

At the **operational level**, this includes:

- Permanent Chambers, which monitor and direct investigations and prosecutions (Art. 10)[33].
- European Prosecutors (EPs), who supervise investigations and prosecutions (Art. 12 on their role; Art. 16 on their appointment).
- European Delegated Prosecutors (EDPs), at the decentralised level, who act on behalf of the EPPO in their respective Member States. The EDPs are responsible for the investigations and prosecutions they have initiated (Art. 13 on their role; Art. 17 on their appointment).

- **Functioning of the EPPO in its operational work**, in other words, the core business of the EPPO in its casework. This includes the following activities:
  - Whether the EPPO has the competence to take on a case based on Art. 22 on the material competence of the EPPO and Art. 23 on its territorial and personal competence.
  - Whether the EPPO decides to exercise this competence (Art. 25) or evoke a case (Art. 27);
  - **Investigation of cases**, including:
    - *Rules on investigations*, including initiation and allocation of competences within the EPPO (Art. 26), conducting the investigations (Art. 28) and the lifting of privileges or immunities (Art. 29).
    - *Rules on investigation measures and other measures* (Arts. 30-33), covering cross-border aspects, the enforcement of assigned measures and the pre-trial arrest and cross-border surrender.
  - **Prosecution of cases**, including:
    - *Rules on prosecution*, including referrals and transfer of proceedings to national authorities (Art. 34), the termination of the investigation (Art. 35), prosecution of cases before national courts (Art. 36), rules on the admissibility of evidence gathered by the EPPO (Art. 37), and rules on the disposition of confiscated assets.
    - *Rules on alternatives to prosecution* (Art. 39).
    - *Rules on simplified procedures* (Art. 40).

  In addition, this also covers procedural safeguards for suspects and accused persons, including the scope of those rights (Art. 41) and the right to a judicial review (Art. 42).

- **Cooperation with partners**, setting out specific rules where the EPPO and, where relevant its partners have duties and obligations, including:
  - Eurojust, which the EPPO may associate with its activities and to whom it must allow access to its Case Management System (CMS)[34] through a hit/no hit system. Eurojust must also provide the EPPO with indirect access to its CMS (Art. 100).

[33] Given this section refers primarily to the EPPO Regulation, the articles refer to the EPPO Regulation, except where expressly mentioned.
[34] The EPPO's case management system (CMS) is established through Art. 44 of the EPPO Regulation, supplemented by Recital 47, which states: "The work of the EPPO should, in principle, be carried out in electronic form […] The information in the case management system should include information received about possible offences that fall under the EPPO's competence, as well as information from the case files, also when those have been closed."

  - OLAF, to whom the EPPO may request support and with whom the EPPO can cooperate in the framework of a complementary investigation, ensuring there are no parallel investigations (with the exception of the complementary investigations provided for in the OLAF and EPPO Regulations). Both organisations must also ensure that the other has access to its CMS through a hit/no hit system (Art. 101).
  - Europol, to whom the EPPO can ask for relevant information and analytical support (Art. 102).
  - Other EU IBOAs, including the European Commission (Art. 103).
  - Third countries and international organisations, with the Regulation setting out rules for establishing working arrangements, and the establishment of contact points or mechanisms for the exchange of information and evidence (Art. 104).
  - Non-participating Member States through the setting up of working arrangements, exchange of information, the secondment of liaison officers, etc. (Art. 105).

- **Participating Member States** have obligations that are central to the adequate implementation of the EPPO Regulation. These include:
  - Providing the EPPO with resources, equipment, office and secretarial support (Art. 96(6)).
  - Nominating candidates for EDP and EP positions, deciding on the territorial division between EDPs in agreement with the ECP, ensuring their independence and informing the ECP if disciplinary actions are taken against EDPs (Arts. 13, 16 and 17).
  - Reporting, registration and verification of information on relevant cases (Art. 24).
  - Other aspects ensuring the independence of the EPPO, including EPs and EDPs (Arts. 6, 16 and 17).
- Aspects relating to the **processing of information by the EPPO** (Chapters VII: processing of information – Arts. 43-46; and Chapter VIII: Data protection – Arts. 47-89). These include:
  - Rules on access to information by the EPPO (Art. 43).
  - Rules on establishing a CMS (Art. 44), case files (Art. 46), and access to the CMS within the EPPO (Art. 46).

  **Data protection rules** aim to ensure the data processed by the EPPO is: (i) in line with existing EU data protection rules; (ii) operationally robust to ensure the protection of operational personal data and the admissibility of evidence in court; and (iii) rules on information, to be made available to data subjects and their ability to exercise their rights (Arts. 47-89).

## 2.5 Expected effects

The expected outcomes of the EPPO Regulation can be divided into:

- **Outputs**, the first and most quantifiable level of outcomes. These are generally measured through KPIs collected by the EPPO and reported in the Annual Reports/CAARs. Specifically, this includes indicators to measure the number and speed of the investigations, prosecutions and rulings, and the amounts recovered.

- **Results**, which are linked to the needs set out above and include the strengthening of the anti-fraud architecture, higher levels of investigation and prosecutions, as well as higher levels of deterrence.
- **Impacts** are linked to the problems identified, which the EPPO was meant to address, including the better protection of the EU's financial interests, higher levels of recovery rates and lower levels of offences affecting the EU's financial interests.

The EPPO's expected outcomes are dynamic, and if the EPPO's objective of increasing deterrence is achieved, one may expect a reduction in the number of cases the EPPO has to deal with over time. This is, however, unlikely to be observed in this early phase of the EPPO's existence.

## 2.6 Baseline

The Impact Assessment accompanying the Commission's proposal for the EPPO Regulation was published in 2013; the data presented in the document therefore refers to the situation in 2011, approximately one decade before the EPPO started its operations.

The IA provided some data on the extent to which Member States followed up on cases transferred to national investigations and judicial authorities by OLAF. Out of 471 cases for which a decision has been taken, 199 resulted in a conviction by a criminal court.

Irregularities identified as 'suspected fraud' by OLAF in 2011 were EUR 404 million. However, the IA highlights that this estimate is seriously underestimated, as it is dependent on:

- Member State willingness and capability to detect and record crime.
- Member State willingness and capability to transfer it to the competent EU bodies.

In terms of caseload, the Impact Assessment estimated the EPPO would be responsible for 2 500 cases per year, leading to 1 667 prosecutions and 1 200 convictions.[35]

[35] Based on options 4c and 4d (centralised and decentralised options).

# 3. How has the situation evolved over the evaluation period?

This section provides a factual overview of the state of play in implementing the EPPO Regulation over the period covered by this supporting study. It summarises the following:

- How the intervention has been implemented, including issues identified in Member States and at the EU level.
- Delays in implementation and their potential implications for implementation,
- The current situation in quantitative and qualitative terms using the monitoring arrangements in place.
- External factors that have influenced implementation. Detailed evidence and legal analysis are presented in Annex 9 (State of Play analysis).

## 3.1 Implementation of the EPPO Regulation

### 3.1.1 Establishment and operationalisation

The EPPO became operational on 1 June 2021. Since the start of operations, the EPPO has further developed its institutional, administrative and procedural arrangements, including governance and internal procedures, the central and decentralised set-up, and operational workflows. The detailed narrative of establishment and operationalisation is set out in Annex 9 (see section titled "Establishment and operationalisation").

As described in Annex 9, the EPPO has relied on shared services and working arrangements at the EU level. This includes treasury, information and communication technology (ICT) procurement and digital workspace services, Human Resources (HR) and security functions, payments and interpretation services. In parallel, the EPPO has developed its own organisational structures and has progressed preparations towards IT autonomy[36], which was eventually achieved in 2025.

### 3.1.2 Implementation at the national level

The EPPO Regulation, albeit binding in its entirety and directly applicable in all participating MSs in accordance with Article 288 TFEU, required amendments to national laws to ensure the proper functioning of the EPPO and its seamless inclusion in national judicial procedures before trial courts.

Annex 6 provides the detailed legal conformity assessment and summarises the status of the implementation of selected provisions of the EPPO Regulation per Member State (see

[36] In the context of the EPPO, IT autonomy refers to the transition from a reliance on the EC's shared digital infrastructure to the establishment of internally managed and proprietary digital services. A core objective of IT autonomy is to operate a complete catalogue of administrative IT services, known as Digital Workplace (DWP) services, internal to the Office.

also Annex 9, Section titled "Implementation at the national level"). Only selected provisions were checked in terms of their implementation at the national level.[37]

The conformity assessment completed as part of this study identifies a set of recurring issues in the implementation of the Regulation across Member States. These include matters linked to the continued roles of investigative judges and other national authorities, which in some circumstances can limit the ability of the EPPO to exercise full control over its investigations and the decision whether to prosecute. The assessment also identifies provisions considered problematic in their implementation at the Member State level:

- **Article 4**: In several Member States, national authorities, such as investigative judges or inquiring magistrates, continue to lead investigations in the EPPO cases, hindering the Regulation's allocation of tasks and responsibilities to the EPPO. Furthermore, the EPPO still cannot prosecute or investigate some categories of person as enshrined in **Article 29(1).** The large majority of Member States comply with requests to lift privileges or immunities made by the ECP, but approaches differ significantly across jurisdictions, and some restrictions remain regarding the prosecution of individuals protected under national privilege or immunity rules, which affect the EPPO's ability to fulfil its tasks and thereby impact compliance with Article 4.
- **Article 6(1):** In several Member States, the EPPO's independence is weakened where national authorities retain investigative powers that limit the EPPO's control. The EPPO's independence is compromised as national judges or authorities can still take the lead in PIF investigations or prosecutions.
- **Article 24(1)-(3):** Many Member States still provide under national law that national authorities should report criminal conduct to a national authority, which then reports such conduct to the EPPO.
- **Articles 25(6) and 42(2)(c):** The majority of Member States have not selected a judicial authority as the authority to decide upon the attribution of competences in the case of a conflict between the national authority and the EPPO, nor have they provided for a judicial review of such decisions.
- **Article 28(1)-(2) and (4):** In Member States with inquisitorial systems, prerogatives to investigate PIF offences are still given to investigative judges or other national authorities instead of EDPs or EPs carrying out investigative measures themselves or EPs or EDPs instructing competent national authorities to do so.
- **Article 39:** In a few Member States, national authorities still retain the power to take the final decision on dismissing a case, although under the EPPO Regulation this prerogative lies exclusively with the Permanent Chamber.

The compliance of national law with Chapter VIII on Data Protection was also covered. This assessment did not specify the level of compliance of national law with these provisions; however, the Member State approach in regulating the interplay between the data protection framework established by the EPPO Regulation and national law was assessed. The key finding was that many Member States rely on the direct applicability of the EPPO Regulation without adopting any national measures. While some have enacted dedicated legislation, others depend on general data protection frameworks applicable to national authorities, such as rules transposing the LED. As these frameworks do not automatically extend to the

[37] Articles 4; 5(3)-(6); 6(1); 12(4); 13(1)-(3); 17(1)-(2), (4)-(5); 22(1)-(4); 23; 24(1)-(7); 25(1)-(4), (6); 26(1)-(5); 27(1)-(3), (5), (7); 28(1)-(2), (4); 29(1)-(2); 30(1); 30(1)(a)-(f); 30(2)-(5); 31(1)-(6); 33(1)-(2); 35(1)-(3); 36(1), (3), (5), (7); 37(1)-(2); 38; 39(1)-(4); 40(1)-(3); 41(3); 42(1)-(4), (8); 43(1)-(2); 45(1)-(3); 46; 47(1)-(3); 49(1); 50(1)-(3); 51; 55(1)-(2); 58(1)-(3); 59; 60(1); 61(1)-(2); 85(1)-(5); 87(2); 96(6)-(7); 104(4); 106(1); 108(1)-(5); 113(6).

EPPO, this situation raises questions about whether such an approach ensures effective, consistent and legally certain application across Member States.

A full overview of the situation per Member State can be found in Annex 6, with an overview of the compliance status of national law with each provision across the 24 participating Member States found in Annex 7.

### 3.1.3 Implementation at the central level

The EPPO's monitoring and reporting documents (Annual Reports, CAARs and SPDs) provide information on resources, staffing and the evolution of operational activity. The EPPO scaled up from its pre-operational phase in 2020 into full operations, with the committed budget rising from EUR 34.54 million in 2021 to EUR 85.91 million in 2025, meaning that the 2025 budget was almost 2.5 times the 2021 level. Central Office statutory staff increased from 122 in 2021 to 275 in 2024. Over the same period, the number of active European Delegated Prosecutors increased from 95 to 166, and rose further to 182 by 31 December 2025, reflecting in particular the addition of Poland and Sweden as participating Member States. In relative terms, **by 2024 Central Office statutory staff had more than doubled**, while the number of EDPs had grown by around three quarters. By 2025, the number of active EDPs had increased by just under 92% compared with 2021.

As discussed in Annex 9, the lower 2021 budget is linked to delays in EDP appointments and staffing constraints, and later increases are attributed mainly to infrastructure and ICT costs, including Case Management System (CMS) developments, and expanded decentralised prosecutorial capacity. Despite this growth, the EPPO continued to report organisational pressure, requesting 188 additional posts in 2024 but receiving 13. In parallel, recruitment and retention challenges led the EPPO to shift its staffing approach towards temporary agents, rather than contract agents, and to complement this through a Seconded National Expert scheme. Staffing occupancy improved from 89% in 2022 to 95% in 2024, providing context for the reported increase in workload and activity over the same period.

**Table 1: The EPPO resources (budget and staffing), 2020-2025**

| Year | Phase/ Milestone | Committed Budget (EUR thousands) | Staff at Central Office (filled) | EDP (FTE) | Key Developments |
|---|---|---|---|---|---|
| **2020** | Pre-operational setup | n/a | 63 | n/a | Ramp-up year before start of operations. |
| **2021** | Operational start (from 1 June) | 34 544 | 122 | 95 | Adapted budget linked to delays in EDP appointments and staff limitations |
| **2022** | Scaling of operations | 50 234 | 221 | 114 | Resource increase linked to infrastructure, ICT costs and CMS developments |
| **2023** | Continued scale-up | 65 719 | 235 | 140 | Further consolidation of core capacity and EDP deployment |
| **2024** | Further expansion | 75 200 | 275 | 166 | Budget adjusted to prioritise increasing EDP numbers and continuing CMS development |
| **2025** | Consolidation and further expansion | 85 913 | 299 | 182 | Start of operations in Poland and Sweden; Contribution Agreement in relation to the Ukraine Facility Regulation |

***Source**: Compiled from the EPPO CAARs and Reports on Budgetary and Financial Management (2021-2025). At the time of writing, the EPPO's 2025 Report on Budgetary and Financial Management has not been published. The figure for 2025 is the estimate included in the Statement of revenue and expenditure for the 2025 financial year – EPPO – amending budget No 1 (C/2026/208).*

## 3.2 External context shaping the EPPO

### 3.2.1 EU legal and policy landscape

The EU legal and policy landscape shaping the EPPO is defined first by the relationship between the EPPO Regulation and the PIF Directive, which sets the material scope of the EPPO's competence for offences affecting the Union's financial interests, including serious cross-border VAT fraud subject to the EUR 10 million threshold, corruption, misappropriation, money laundering linked to PIF offences, and ancillary offences, with additional competence for organised crime under Article 22(2) and, where the conditions in Article 25(3) are met, inextricably linked offences under Article 22(3).

As the PIF Directive by its own nature, in view of its drafting, left significant discretion to the Member States, and both instruments depend on national implementation, **diverging definitions, sanctions and limitation periods across MS can create legal and practical friction when it comes to the EPPO exercising its competence in accordance with the EPPO Regulation**. This includes complexity in applying the sanction preponderance test and interpreting concepts such as instrumentality, alongside specific uncertainties regarding the VAT threshold calculation and the scope of procurement-related expenditure fraud, and practical difficulties when VAT fraud is linked to national direct tax offences, which are excluded from the EPPO's competence.

The EPPO operates within the wider EU anti-fraud architecture, in addition to OLAF's administrative investigations and working alongside Eurojust and Europol through cooperation tools, including working arrangements and hit/no-hit mechanisms, while also engaging with digital criminal justice developments such as e-CODEX and interoperability with relevant databases. Its operational environment is also shaped by the EU Digital Strategy, data protection and cybersecurity requirements under the GDPR, Regulation (EU) 2018/1725, Chapter VIII of the EPPO Regulation and the NIS 2 (Directive (EU) 2022/2555),[38] which are linked to the EPPO's move towards IT autonomy under EDPS oversight.

Finally, the policy context includes continued debate about extending the EPPO's material competence beyond PIF offences, as well as the continuing implications of non-participation by some Member States for cross-border cooperation, including delays in evidence gathering and constraints on enforcement. In NPMS, OLAF remains the primary actor for administrative investigations, while the EPPO may still be competent for PIF offences involving those countries where the offence is also considered to have been committed on the territory of a participating Member State.

Annex 9 describes this evolving cooperation landscape relevant to the EPPO in greater detail, including working arrangements with EU bodies and agencies and cooperation with third countries and international organisations.

[38] Directive (EU) 2022/2555 of the European Parliament and of the Council of 14 December 2022 on measures for a high common level of cybersecurity across the Union, amending Regulation (EU) No 910/2014 and Directive (EU) 2018/1972, and repealing Directive (EU) 2016/1148 (NIS 2 Directive) (Text with EEA relevance)

### 3.2.2 Economic and social developments

**Implementation and early operations took place against a shifting economic and social context**, most notably the COVID-19 period, which, as elaborated in Annex 9, affected activity levels in 2020 and 2021 and makes early comparisons difficult to interpret. As the EPPO moved from start-up into steady operations, the reported increases in workload indicators over the period of 2021 to 2024 need to be read in the context of this post-launch ramp-up and the broader environment in which EU funds were being implemented and managed across MS. The differences in national administrative and judicial practices, including reporting behaviours and follow-up by authorities and private parties, form part of the practical context shaping the volume and profile of cases entering the EPPO system over time.

### 3.2.3 Technological advances and crime trends

Over the evaluation period, the EPPO's operational context has been shaped both by evolving fraud and financial crime affecting the Union's financial interests and by growing reliance on digital tools for cross-border case handling. Annex 9 (see section titled "Casework") reports an increase in cross-border investigations by the EPPO (from 316 in 2022 to 987 in 2025), shifts in the typology of offences investigated, and a rising number of cases with links to third countries, with implications for information exchange and cooperation. In addition, the section on casework situates the development and use of the EPPO's progress towards IT autonomy within a legal and operational environment that requires secure handling of sensitive data and, where relevant, effective interoperability with partner systems. These trends sit within a broader move towards more digital criminal justice processes, including initiatives that enable electronic transmission of information and more structured cooperation across jurisdictions.

## 3.3 Observed outputs, results, and impacts

In line with the monitoring and reporting arrangements in place (Annual Reports, CAARs and SPDs), this sub-section reports on selected indicators describing the EPPO's activity and reported outcomes. These indicators are useful to describe workload and activity, but cannot be taken as a measure of impact.

**Box 1: How to read the indicators?**

The figures below do not describe one single sequence followed by every case.

In simple terms, the process starts when the EPPO receives a report. Some reports do not lead to an investigation, while others do. Once opened, an investigation may remain active, be dismissed, or lead to an indictment before a national court. Court proceedings may then result in a conviction or an acquittal.

The indicators should therefore be read as showing different stages and outcomes in the EPPO's work, not as one group of cases moving step by step through the same path.

### 3.3.1 Operational achievements

Unsurprisingly, all activity indicators have increased over the period, given that it covers the time when the office was becoming fully operational and developing as an organisation. Overall, the EPPO experienced an increase in its casework, as demonstrated by the number of active investigations, growing from 515 at the end of 2021 to 3 602 at the end of 2025. Interestingly, one figure which has remained stable since the first full year of operation is the number of reports received from the EU IBOAs.

**Table 2: Selected activity indicators reported by the EPPO (2021-2025)**

| | | | | | |
|---|---|---|---|---|---|
| **Reports received** | 2 832 | 3 318 | 4 187 | 6 547 | 6 966 |
| *Incl. from private parties* | *1 282* | *1 924* | *2 494* | *4 623* | *4 629* |
| *Incl. from IBOAs* | *190* | *103* | *108* | *113* | *143* |
| **Investigations opened** | 576 | 865 | 1 371 | 1 504 | 2 030 |
| **Active investigations at year's end** | 515 | 1 117 | 1 927 | 2 666 | 3 602 |
| ***of which ongoing cases in trial phase*** | *5* | *73* | *155* | *309* | *517* |
| **Closed investigations (*estimated*)**[39] | 58 | 204 | 395 | 568 | 802 |
| **Dismissed cases**[40] | 3 | 59 | 166 | 197 | 292 |

***Note**: 2021 refers to the seven months following the start of operations on 1 June.*
***Source**: Compiled from the EPPO Annual Reports and CAARs.*

See Annex 9 for developments in the typology of offences investigated and a growing number of cross-border investigations over the period.

### 3.3.2 Strategic impacts and systemic role

The EPPO reports outcomes of its activities through indicators such as indictments and convictions, and through reporting on freezing orders and asset recovery-related measures. Annex 9 reports a continuous increase in indictments and convictions since the start of operations and provides additional detail on freezing orders (including the value of freezing orders granted and the percentage of freezing orders granted).

Table 3 indicates a steady rise in the number of indictments, convictions and acquittals reported by the EPPO between 2021 and 2025. This suggests that, as the EPPO has matured operationally, a growing number of investigations have progressed to the prosecution and adjudication stages. However, these figures represent annual reported outcomes rather than a single cohort of cases, and should, therefore, not be read as showing the final status of all persons indicted during the period, as at the end of 2025 there were 3 602 investigations ongoing.

**Table 3: Outcomes of the EPPO activities (2021-2025)**

| | | | | | |
|---|---|---|---|---|---|
| **Indictment** | 5 | 87 | 139 | 205 | 275 |
| **Convictions** | 1 | 20 | 48 | 102 | 159 |
| **Acquittals** | 0 | 0 | 5 | 4 | 8 |

***Note**: 2021 refers to the seven months following the start of operations on 1 June.*
***Source**: Compiled from the EPPO Annual Reports and CAARs.*

[39] Data on closed investigations not provided by the EPPO. It is calculated based on: active investigations at year's end (year n-1) plus investigations opened (year n) minus active investigations at year's end (year n) minus dismissed cases (year n).
[40] Referred to as the termination of an investigation when prosecution becomes impossible.

### 3.3.3 Persistent challenges and open issues

Overall, the main persistent challenges and open issues relate to how the EPPO framework operates across diverse national legal and procedural systems, how information is reported to the EPPO, and how cross-border cooperation operates in practice. National procedural arrangements, including investigative judge models and the roles assigned to national authorities, can, in some cases, constrain EDPs' ability to exercise their functions with full control over investigations.

There are also recurring challenges linked to reporting obligations under Article 24, including delays and incomplete reporting, and continuing issues around conflicts of competence under Article 25(6), which can affect how competence rules are applied in practice.

Limited or delayed cooperation by NPMS can create operational bottlenecks in evidence gathering and case progression, with a direct effect on the overall level of protection of the Union's financial interests. The period assessed also shows operational pressures linked to resourcing and system development, including early delays in EDP appointments and staff limitations that affected planning and budget execution in 2021, and the ongoing move towards IT autonomy, where resource constraints and planning assumptions have influenced delivery timelines.

Finally, shifts in operational patterns, including increased reporting by private parties, growth in cross-border investigations and a rising number of cases involving third countries, point to expanding demands for timely information exchange and practical cooperation across jurisdictions.

# 4. To what extent was the EPPO Regulation successful and why?

This section examines the extent to which the EPPO Regulation and its implementation by the EPPO and MS were successful and why. It investigates this question through the lenses of:

- **Effectiveness**, which considers the extent to which progress has been made towards achieving the objectives of the EPPO Regulation (section 4.1);
- **Efficiency**, which considers the relationship between the human and financial resources available to the EPPO centrally and the support from MS at the decentralised level and the outputs and results achieved with a view to assessing the extent to which the objectives of the EPPO Regulation (or progress towards the objectives) have been achieved at a reasonable cost (section 4.2); and
- **Coherence**, which considers how well the EPPO Regulation and the EPPO's operationalisation of the legislation work together with different EU, international and national interventions that seek to achieve similar objectives and/or conduct similar activities (section 4.3).

These sections address the overarching questions for each evaluation criterion. The findings presented in these sections are based on the triangulation of evidence gathered through desk research, semi-structured interviews, an online survey to national authorities and practitioners (incl. survey to MS disseminated through the Council), a dedicated analysis on the status of implementation in each MS (see Annex 6 and 7), and four dedicated case studies (see Annex 8). One important shortcoming has been the lack of access to EPs, EDPs and the EPPO staff beyond the study visit undertaken in Luxembourg in November 2025.

## 4.1 Effectiveness of the EPPO

The assessment of effectiveness examines the extent to which the EPPO Regulation has achieved its intended objectives and delivered results in line with the intervention logic, taking into account the mechanisms through which change was expected to occur. For the EPPO, effectiveness is closely linked to its legal mandate, governance model, operational performance and cooperation mechanisms within a decentralised system reliant on national judicial and enforcement frameworks. The assessment, therefore, considers not only operational outputs but also the institutional and contextual factors that shape how the Regulation is embedded at the national level and functions in practice across MS.

This section assesses effectiveness through a set of interrelated thematic areas, reflecting the structure of the evaluation questions:

- progress towards objectives and the overall contribution of the Regulation (EQ1, EQ1.1, EQ 1.14),
- the adequacy of the legal framework and material competence (EQ1.2, EQ1.6, EQ1.7),
- consistency and coordination across Member States (EQ1.3, EQ1.4, EQ1.5),
- governance and internal functioning (EQ1.8),
- cooperation with EU and international partners (EQ1.9, EQ1.10),

- operational achievements (EQ1.11, EQ1.12),
- financial impacts related to the EPPO activities (EQ1.13).

The sections below present the analysis organised along these thematic dimensions, drawing on the available evidence while explicitly acknowledging data and timing constraints where they affect the strength of conclusions.

### 4.1.1 Progress towards objectives and overall contribution (EQ1, EQ1.1, EQ 1.14)

The first set of evaluation questions examines the extent to which the EPPO's activities have contributed to the Regulation's objectives, as well as the broader EU's policy objective and priority of fighting crimes against the Union's financial interests (EQ 1.1). It also seeks to answer the question of whether and to what extent the EPPO's investigations and prosecutions and their judicial outcome contributed to a better protection of the Union's financial interest and had any impact on relevant crime trends (EQ 1.14).

The analysis relies on multiple evidence sources generated for this supporting study, including the horizontal status-of-implementation assessment across Member States (see Annex 6, Annex 7), operational evidence consolidated in the State of Play overview (see Annex 9), interviews with key stakeholders, survey responses, feedback and the responses to the MS questionnaire disseminated through the Council as well as the case studies (Annex 8).

Assessing the effectiveness of the EPPO from a quantitative perspective is a difficult task. As discussed in detail in the Intervention Logic (see section 2.3), the overall objective of the EPPO Regulation is to **contribute to the strengthening of the protection of the Union's financial interests**. The assessment of this 'contribution' can be based on the figures, but they will only provide one dimension of the overall picture. The data collected by the EPPO tends to be linked to the process of investigation and prosecution, rather than the impacts. This is due to multiple factors. First, in criminal procedures, a case can only be considered finalised once all redress mechanisms have been exhausted, which may take years. Second, there is no reporting obligation on the side of the Member States to the EPPO on the number of convictions, amounts recovered, etc. Third, even if these data were available, they would only provide a picture of the direct impact of the EPPO on cases it has investigated and prosecuted, but not on the wider improvement of the situation in terms of deterrence or the better protection of the EU's financial interests.

#### Specific objective 1 – Investigate, prosecute, and bring to judgment perpetrators of, and accomplices to criminal offences affecting the financial interests of the Union

These issues are particularly important when assessing the extent to which the EPPO has achieved the first specific objective of the Regulation. As shown in Table 2, the number of cases (investigations and prosecutions) opened (from 576 in 2021 to 2 030 in 2025) and closed (from 58 to 802 over the same period) by the EPPO has increased since the creation of the EPPO. While these figures provide an indication of the volume of casework activity undertaken by the EPPO and the volume of outputs, the actual impact of these activities is much more difficult to assess.

Similarly, the number of indictments and convictions continued to increase over the period. The activities of the EPPO had immediate outcomes, with five indictments being issued in 2021, covering crimes like corruption and fraud in the first seven months of operation (rising to 275 in 2025). The number of convictions resulting from the EPPO investigations and prosecutions also increased, more than doubling annually between 2022 and 2024 before increasing by 50% in 2025 (see Table 3 in section 3.3.2).

These trends reflect the fact that, while the EPPO started operations in 2021, the number of cases, indictments etc. has not yet plateaued. The EPPO estimates that the Office has not yet reached its "cruising speed". Given the demand-driven nature of the EPPO and the principle of mandatory prosecution, it is difficult to assess the number of cases this would represent. One might expect this to mean an increase in the number of cases year on year of single digit or low double digit percentage points. Another indicator could be the number of EPPO Crime Reports (ECR) received. Between 2021 and 2024, these rose at an increasing rate (from 17% to 56%) before significantly slowing (6% increase) in 2025.

The Office was set up in a short time, with the College working to get the EPPO up and running by discussing and approving ways in which to operationalise the EPPO Regulation, including internal Rules of Procedure, working agreements with partners, adopting a CMS, etc. (see Annex 9 – 'Establishment and operationalisation (EU-level set up)' for more information on the EPPO's set-up phase).

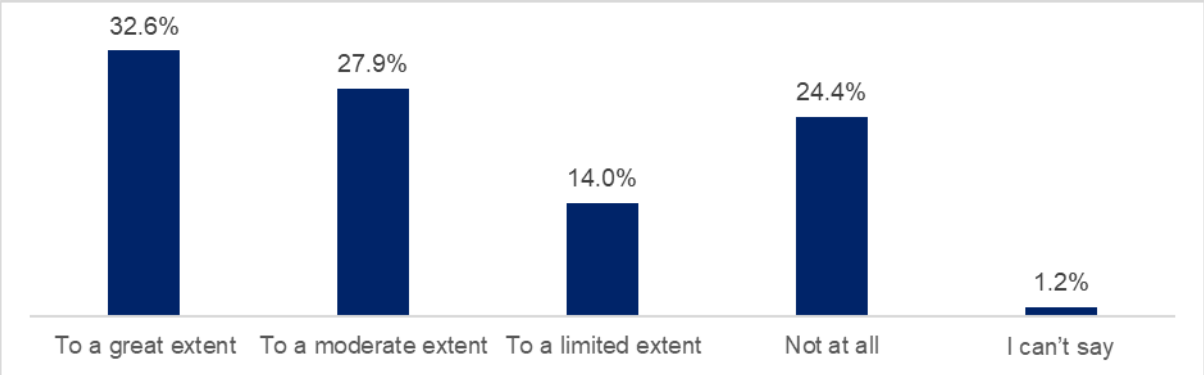
A related element refers to the impact of the EPPO on the recovery of the proceeds of crimes against the EU's financial interests. The EPPO publishes information on the total value of assets frozen and the amounts of freezing orders granted. Data on the actual amount recovered is patchy, as the EPPO has only been able to allocate resources to collect and record information generated by national judicial authorities for 2024 (covering investigations and prosecutions undertaken in 2022-2024). In 2024, the total value of final judicial recovery orders issued by the national courts stood at EUR 231.7 million. It is important to note that this amount is very likely higher than the actual amounts recovered, as the court order does not directly translate into actual amounts recovered. In order to gather better data on actual amounts recovered, in November 2024, the Commission started putting in place an "EPPO Overview Mechanism".[41]

One of the successes of the EPPO, as mentioned by internal stakeholders[42], is the positive impact of the EPPO prosecutions on the length of court proceedings. In several EPPO cases, the defendants pleaded guilty in court, significantly reducing the length of proceedings. At least two stakeholders highlighted that this was relatively rare in financial crime investigations, but that the level of proof brought about by the EPPO investigations and prosecutions across different Member States helped achieve the objective of bringing to judgment perpetrators of, and accomplices to criminal offences, without harm to procedural safeguards or the right of suspected or accused people.

Despite these difficulties in providing quantitative data, stakeholders surveyed opined that the EPPO contributed to the objective of investigating, prosecuting, and bringing to judgment perpetrators of, and accomplices to, criminal offences affecting the financial interests of the Union to a great or moderate extent.

[41] ECA, Special Report 26/2025 – EU bodies fighting fraud, pp 35-37.
[42] As part of the study visit to the EPPO, the evaluators interviewed key member of staff, including the ECP, deputy ECPs, the Administrative Director and some senior advisers – see Annex 4 for the consultation strategy.

**Figure 3: Perceptions of national authorities and practitioners regarding specific objective 1 – To what extent does the EPPO contribute to the following: Investigate, prosecute, and bring to judgment perpetrators of, and accomplices to criminal offences affecting the financial interests of the Union (in national cases) (n=86)**




***Source**: Preliminary national authorities and practitioners survey results extracted as of 21st of January 2026.*

The EPPO provides a typology of crimes it investigates. Each case can be categorised under more than one type of crime. The sum of cases presented in the table below is therefore higher than the absolute number of active cases. The table below presents the typologies identified in active EPPO cases as of December 31 of each respective year.

**Table 4: Typology of crimes investigated – number of cases (2021-25)**

| Type of Crime (Investigated Offense) | 2021* | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-procurement expenditure fraud | 313 | 679 | 1 486 | 2 105 | 1 820 |
| VAT revenue fraud[1] | 173 | 427 | 873 | 1 287 | 981 |
| Money laundering | 47 | 116 | 226 | 380 | 350 |
| Corruption | 40 | 87 | 131 | 191 | 169 |
| Non-VAT revenue fraud (including customs fraud) | 132 | 236 | 405 | 480 | N/A |
| Inextricably linked offense | 104 | 242 | 599 | 808 | 615 |
| Procurement expenditure fraud | 110 | 224 | 379 | 591 | 648 |
| Misappropriation | 34 | 48 | 72 | 115 | 153 |
| Cross-border investigations | 142 | 316 | 545 | 767 | 987 |
| PIF crime-focused criminal organisation | 30 | 122 | 209 | 385 | 529 |

***Source**: Compiled by the consortium, based on EPPO Annual Reports / CAARs.*
***Note**: 2021 refers to the seven months following the start of operations on 1st June.*
*[1] In 2025, VAT and Customs fraud are combined as Revenue fraud*

The table above illustrates the increasing number of cases being dealt with by the EPPO and provides an overview of the main types of crimes being investigated. **Non-procurement expenditure fraud** consistently represents the highest number of identified offences in active cases, accounting for around 34% of all offences in 2023, approximately 33% by the end of 2024, increasing even more significantly to approximately 50%. This category involves misuse of financial aid or subsidies, frequently found in agricultural programs, regional development, and recovery funds. **VAT revenue fraud** consistently accounts for the second-largest portion, typically representing about 20% of all investigated offenses. This fraud is connected to cross-border schemes causing total damage of at least EUR 10 million. **Inextricably linked offenses** saw a steep rise, increasing from 242 offences in 2022 to 599 in 2023, to 808 in 2024. This figure has decreased in 2025, to 615. The number of cases

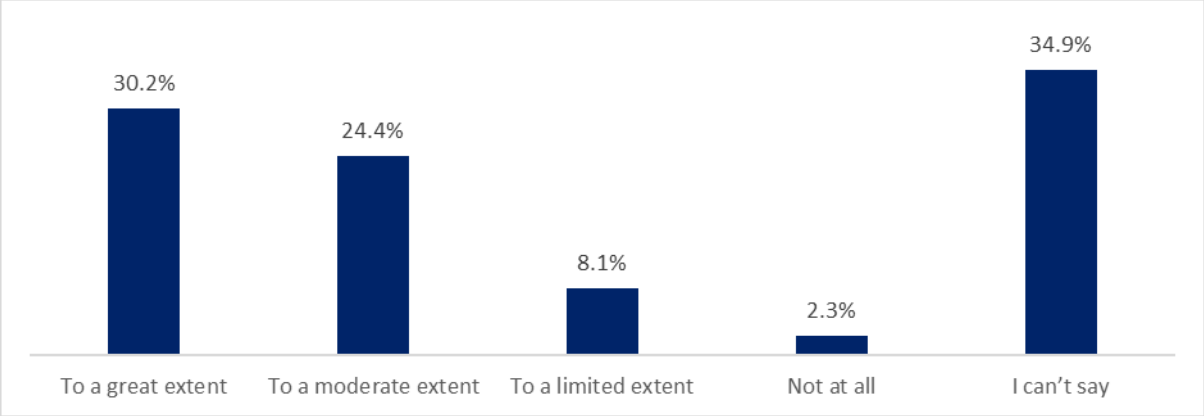
involving **PIF crime-focused criminal organisations** has significantly increased, (from 30 in 2021 to 529 in 2025).

### Specific objective 2 – Enable more effective joint investigations and prosecutions of cross-border financial offences against the EU's financial interests by establishing a common EU investigation and prosecution zone (in cross-border cases)

In terms of the EPPO's **second specific objective**, an important element is to examine the types of crimes that would not have been investigated or prosecuted prior to the EPPO's establishment.

Survey respondents largely agreed that the EPPO enables more effective joint investigations and prosecutions of cross-border financial offences affecting the EU's financial interests, with over 54% (47 out of 86) agreeing with the statement to a great or moderate extent, while 10% (9 out of 86) considered that to be the case to a limited extent or not at all.

**Figure 4: Perceptions of national authorities and practitioners regarding specific objective 2 – To what extent does the EPPO contribute to the following: Enable more effective joint investigations and prosecutions of cross-border financial offences against the Union's financial interests (n=86)[43]**




***Source**: National authorities and practitioners survey results.*

The EPPO appears to have had a clear impact on the identification and prosecution of crime in the areas for which it has competence. The EPPO has compared its operational work to "uncovering a continent of crime"[44]. This refers to crimes that were not previously investigated and prosecuted by national authorities, either due to the fact that they were not aware of the crimes or because they were lower on the list of priorities for prosecutors. The EPPO, as well as some national authorities, reported that some PIF crimes, as well as missing trader intra-community fraud (MTIC) were not detected before the creation of the EPPO. While the PIF convention meant that Member States had to address these crimes, in practice, the lack of a helicopter view provided by the EPPO had a negative impact on their ability to do so. One example of the impact the EPPO has had in helping with the detection of these crimes is Operation Admiral (see Box 2 below).

Tax authorities in Portugal identified the case of a company selling mobile phones, tablets, earphones and other electronic devices with a very large turnover despite having only very few employees. Following an administrative enquiry, the matter was not pursued further as from the point of view of the tax authorities, the company's tax and VAT filings were in order.

[43] The full statement is Enable more effective joint investigations and prosecutions of cross-border financial offences against the Union's financial interests by establishing a common EU investigation and prosecution zone (in cross-border cases).
[44] EPPO Annual report 2024, forward from the European Chief Prosecutor.

As the EPPO had become operational, a Portuguese EDP decided to pursue the matter. The case evolved into what is assumed to be the largest VAT fraud case uncovered in the EU, involving a number of organised criminal groups in numerous Member States. Beyond the impact at the EU level, Operation Admiral also uncovered damages of EUR 80 million in Portugal alone. One stakeholder involved in the case reported that if the case had emerged before the creation of the EPPO, the investigation would not even have started in Portugal.

### Box 2: Operation Admiral – Overview

**Operation Admiral** is a landmark investigation of the EPPO. The case originated from a report submitted by an employee of the tax authorities in Coimbra, Portugal. The official noted a suspicious discrepancy regarding a small company that employed only two individuals but reported an annual turnover exceeding EUR 200 million. The Portuguese EDP decided to open an investigation.

Within eighteen months of the initial report, the EPPO had uncovered a criminal network that extended across more than 30 countries. The scope of the criminal enterprise included:

- **Organisational Complexity**: The network involved approximately 9 000 companies and 600 individuals.
- **Criminal Syndicates**: The EPPO identified at least five distinct criminal organisations operating as a vertically integrated "criminal industry".
- **Estimated Damages**: the total estimated damage of the Admiral ecosystem was EUR 2.9 billion.

The investigation centred on complex VAT carousel fraud schemes, primarily involving the trade of electronic goods such as mobile phones, headphones, and tablets. Criminal groups exploited EU rules regarding intra-community transactions, which are exempt from VAT, by establishing chains of missing traders. These traders sold goods to customers who paid the VAT, but the companies disappeared before transferring those funds to national tax authorities. Subsequently, other companies in the fraudulent chain would claim undue VAT reimbursements, effectively stealing from public finances.

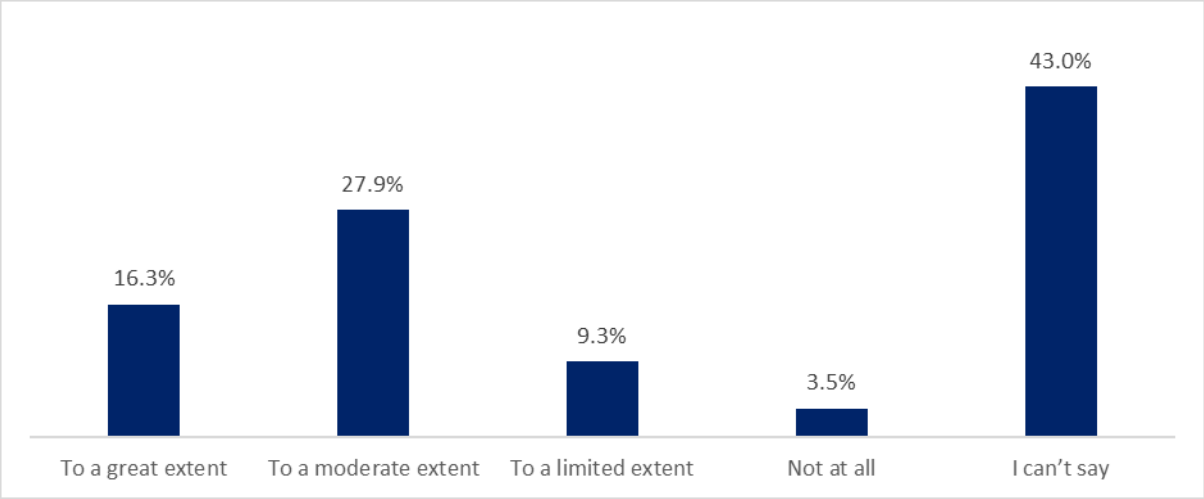
Another dimension of this 'uncovering' relates to the lack of existing data. During the preparatory phase of the EPPO, before it began operations, the organisation sought data on the number of cases involving crimes to be under the jurisdiction of the EPPO and the amounts in question. Over half of participating Member States had no statistics or no relevant cases.

The majority of stakeholders interviewed at the national level, including authorities and practitioners, support the view that the EPPO has been effective in addressing crimes against the financial interests of the EU that would not have been addressed otherwise. This chimes with the views of those Member States having responded to the Council questionnaire. Half of Member States having answered (10 out of 20, or 50%) were of the opinion that the EPPO contributed to the strengthening of the Union's financial interests to a great extent. A further eight (out of 20, or 40%) were of the opinion that it did to a moderate extent, with the balance (two Member States, or 10%) that it did to a limited extent. One point of divergence is the case of representatives of one Member State who argued that, while the EPPO does add value in cross-border cases, it merely displaces resources from purely national cases. They explained that the national cases investigated and prosecuted by the EPPO in their country would have been prosecuted even in the absence of the EPPO. This view did remain an outlier.

### Specific objective 3 – Ensure consistency and fairness across Member States by establishing common rules and procedures for the investigation and prosecution of crimes affecting the EU's financial interests

In terms of the third specific objective, the EPPO Regulation was meant to ensure consistency and fairness across Member States. Survey respondents were less certain of the extent to which the EPPO managed to establish common rules and procedures, with 43% (37 out of 86) not able to provide an opinion. Nevertheless, the majority of those providing an answer found that the EPPO did so to a moderate (27.9%, 24 out of 86) or great extent (16.3%, 14 out of 86).

**Figure 5: Perceptions of national authorities and practitioners regarding specific objective 3 – To what extent does the EPPO contribute to the following: Ensure consistency and fairness across Member States (n=86)[45]**




***Source**: National authorities and practitioners survey results.*

At the central level, the College has adopted internal rules of procedure and operational guidelines setting out the prosecutorial policy of the EPPO. The aim of these rules is to ensure a uniform framework for operations, methodologies for investigations and guidelines on referring back cases to national authorities. Furthermore, the role of the Permanent Chambers (PC) is also to act as the operational engine to ensure consistency and oversight in directing operations. One aim of the PC is to ensure that similar criminal conducts receive an equivalent judicial response regardless of the jurisdiction in which they occur. While the mechanics of the system can be discussed, none of the practitioners interviewed at the national level highlighted any issues with the operation of the PC. It is important to note, however, that given no interview was possible with EPs (who are members of the PC) or EDPs, these views are not fully representative of all relevant stakeholders.

Another important element at the central level is the use of tools to promote similar standards. This is done, among others, through the EPPO Academy, which is run in collaboration with the Italian Guardia di Finanza, as well as external training partnerships with the Academy of European Law (Europäische Rechtsakademie – ERA) and the European Judicial Training Network (EJTN). These programs train financial investigators from across the Member States in common typologies of PIF crimes and investigative peculiarities specific to the EPPO. Furthermore, the EPPO has developed handbooks and strategic reports, such as the "Expenditure Manual" and booklets on VAT fraud, to share

[45] The full statement is Ensure consistency and fairness across Member States by establishing common rules and procedures for the investigation and prosecution of crimes affecting the financial interests of the Union.

best practices among prosecutors. These efforts seek to ensure that investigators and prosecutors share a similar understanding of complex financial crimes, such as MTIC.

However, as discussed in greater detail in Annex 6, this relies to a large extent on the way in which the participating Member States implement the Regulation. In certain respects, consistency is missing between Member States, especially in the following areas:

- **The role of investigative judges** – In some Member States (especially BE, MT and SI), investigative judges play an active role in leading and supervising criminal investigations rather than merely overseeing them. Other national authorities with the power to investigate and prosecute certain criminal offences include, for instance, the customs officials with regard to customs offences in BE and the inquiring magistrate in MT. Because the EPPO Regulation builds on a prosecutorial-led model, the structure where investigations are led by an investigative judge can create compliance challenges, as it limits the ability of EDPs to exercise full control over investigations as provided for in the EPPO Regulation. When it comes to the investigation and/or prosecution of certain PIF offences or the use of certain coercive measures, compliance issues have been observed in BE, MT and SI. Depending on the type of investigation, the investigative judge (in BE, SI), the inquiring magistrate (in MT) or customs authorities (in BE), rather than the EDP, are taking the lead in the investigations of PIF offences. This approach is rooted in the principle that an impartial judge should lead or at least supervise the most intrusive measures to safeguard fundamental rights. However, this negatively impacts the consistency of the EPPO's activities across Member States. This can constrain the extent to which Permanent Chambers can supervise case direction and outcomes in the way the Regulation intends.
- **Conflict of competence** – Under Article 25(6) of the EPPO Regulation, the competent national authorities designated by the Member States shall decide on the attribution of competences concerning prosecution at the national level if there is a disagreement between the EPPO and national authorities over the question of whether the criminal conduct falls within the scope of Article 22(2) or (3), or Article 25(2) or (3). Ambiguity arises from the wording of Article 25(6), which does not explicitly state that the competent national authority must be a court or tribunal within the meaning of Article 267 TFEU. This becomes clear only when read together with Article 42(2)(c), which gives the CJEU jurisdiction to interpret Articles 22 and 25 through preliminary rulings. Therefore, the national authority resolving competence disputes must qualify as a "court" or "tribunal" under EU law to be able to make such referrals, or at the very least the decisions of the national prosecution services should be subject to judicial review by such a court or tribunal at the request of the EPPO. The implementation assessment shows that in most Member States, **legislation is not compliant with Article 25(6)**, as their designated authorities do not clearly meet the judicial criteria required under EU law, and there is no judicial review of their decisions on the attribution of competence.
- **Immunities and privileges** – Article 29 of the EPPO Regulation governs the rules on lifting privileges and immunities. Article 29(1) allows the ECP to make a reasoned written request to lift the immunity of persons protected by immunity or privilege under national law if such protection poses an obstacle to the investigation of the EPPO. While the national laws of all Member States were found to be compliant with the EPPO Regulation, the situation is different in practice. A linked issue is that of Article 4, under which the EPPO is prevented from investigating and prosecuting specific categories of people. The law of some Member States presents some restrictions as to the prosecution of specific individuals protected by a privilege or immunity under national law. For instance, in FR, the immunities for the President of the French Republic, the French Ombudsman and his/her assistants cannot be waived. In EL, only the Parliament has the right to lift the immunity of a Member of Parliament. This had a clear negative

impact on at least two prosecutions for which the EPPO would normally be competent under the EPPO Regulation, where the persons of interest were ministers. Another issue relates to the ability of the EPPO to investigate cases in other EU bodies and institutions. While the mandate of the EPPO appears clear, the refusal of the ECA to lift the confidentiality of ECA officials to be heard as witnesses points to inconsistencies in the application of the EPPO Regulation.[46] The EPPO must request the lifting of immunities under Article 29 of the EPPO Regulation. This procedural difference creates disparities: OLAF can act more swiftly when dealing with IBOA staff, while the EPPO faces additional steps. The ongoing CJEU case (EPPO v. ECA – case number T-99/25) is an example of the problems this can create (in addition to creating mistrust for EU citizens).

These issues are further discussed under coherence (section 4.3 below).

### Specific objective 4 – Ensure the independence, accountability of, and gain / foster public trust in prosecutions against crimes affecting the EU's financial interests

There is little tangible information on the way in which the implementation of the EPPO Regulation and the work of the Office have affected public trust in prosecutions against crimes affecting the EU's financial interests. Nevertheless, most practitioners, representatives of IBOAs and national authorities interviewed were of the opinion that the structure and set-up of the EPPO was conducive to greater trust.

Interviews with the EPPO central office identified very specific cases where the lack of cooperation from national authorities led to issues affecting the independence of the EPPO's actions.

In one case, the EPPO was investigating suspected fraud in a public procurement procedure to acquire trolley buses by a Bulgarian municipality[47]. The EPPO prepared an action day, but the police undertaking this was only allowed in four of the six locations of the municipality in which searches were carried out. This was despite the search warrants being authorised by the relevant judicial authorities in the country. This example highlights the impact of not having dedicated specialised support staff for EDPs.[48]

In Slovakia, the specialised police unit which supported the work of the EPPO has been dismantled. They were replaced with a stagiaire police officer who lacks the experience of conducting specialised financial investigations. As a result, the EPPO central office has reported that the majority of cases emanating from the country are petty cases. This is only one of the recent changes in the country affecting the independence of prosecutions against crimes affecting the EU's financial interests. These changes include the ongoing reforms to the criminal code, which have led to the closure of the Special Prosecutor's Office and have led to criticism from the ECP.[49]

Beyond these examples, the implementation check has identified two Member States in non-compliance with Article 6(1) on the independence of the EPPO. In LV, the national legislation provides that the instructions, commands, and orders of the Prosecutor General shall be mandatory for all prosecutors, including EDPs[50]. In NL, the legislation requires the Board of Prosecutors General to check the decision of the EPPO to use certain investigative

[46] CJEU case T-99/25 (C/2025/2403) Action brought on 10 February 2025 – European Public Prosecutor's Office v Court of Auditors, available at: http://data.europa.eu/eli/C/2025/2403/oj
[47] See https://www.eppo.europa.eu/en/media/news/bulgaria-contractor-indicted-eu45-million-fraud-involving-trolleybus-municipality-vratsa
[48] It is important to note that since then, the situation in BG has evolved, with the specific police officers and financial investigators detached to the EPPO offices in Bulgaria.
[49] See https://www.euractiv.com/news/slovakias-special-prosecutors-office-disbands-amid-controversial-criminal-code-reform/
[50] See Annex 6 – LV

techniques. A further three Member States (AT, BE and MT) were found in partial compliance.

Finally, an important element of public trust relates to fundamental rights; this aspect is discussed in greater detail under the Coherence criterion.

### General objective – strengthen the protection of the EU's financial interests

The **question of the extent to which the EPPO's investigations and prosecutions have contributed and are contributing to the better protection of the Union's financial interests** and whether it has any impact on relevant crime trends is a complex one. First of all, the EPPO only started operations in 2021, which left a very short timeframe to observe any impact on crime trends or its contribution to the protection of the EU's financial interests.

The PIF reports published by the European Commission annually appear to show a rise in the number of cases in which irregularities reported as fraudulent have been detected on the expenditure (from 466 in 2021 to 746 in 2024) and revenue (482 in 2021 to 537 in 2024) side. However, the total value of these fraudulent irregularities has decreased. On the expenditure side, the value of fraudulent irregularities fell from EUR 1.654 billion in 2021 to EUR 399.7 million in 2024. As discussed above, there appears to be a surge in estimated expenditure fraud at the start of each MFF, but it is also worth noting that there have historically been wide changes in the amounts reported. The decline is less pronounced on the revenue side, with the value of fraudulent irregularities going from EUR 157 million in 2021 to EUR 84.2 million in 2024. It is difficult to assess the extent to which these figures reflect a trend and the extent to which the EPPO has contributed to these figures.

As discussed above, one important consideration is the role the EPPO has played in uncovering a 'continent of crime'. By the end of 2025, the EPPO had achieved a steady and significant increase in its operational workload, reaching a total of 3 602 active investigations with an overall estimated damage of EUR 67.27 billion. This growth appears to indicate that fraud against the Union budget was systematically underestimated by pre-existing national systems. While Member States had uneven or no assessment of the scale of the issue, interviewees from the EPPO's central level, as well as national practitioners pointed to an assessment that the issue was 'not on the radar' of national prosecution authorities, or, when it was, not pursued to the same extent as there was a feeling that the public purse affected by the crime did not belong directly to the Member State. Success stories have also played a role in raising awareness of the EPPO's existence and role. A prosecutor in Portugal explained that the Admiral case and the role played by the Portuguese tax authorities in uncovering the case have led to a greater awareness of the EPPO in the country. A few interviewees reported that the turnover of the small electronic goods sector, which was known amongst prosecutors and investigators as a sector often chosen by organised criminal groups to undertake MTIC fraud, reduced drastically after the Admiral case. This tends to support the idea that the EPPO has had a role in influencing the way in which criminal organisations operate.

Furthermore, Europol's SOCTA report has identified a trend of "poly-criminality," wherein traditional organised criminal groups use lucrative VAT and customs fraud to finance other activities such as drug trafficking, trafficking in human beings, and firearms smuggling.

Despite these successes, the impact of the EPPO is continuously shaped by the adaptive responses of criminal organisations. Practitioners interviewed noted that criminal networks appear to have reacted to the establishment of the EPPO by engaging in "forum shopping," strategically moving their operations to Member States where they perceive investigative units to be less skilled or where detection risks are lower. Some national practitioners interviewed, as well as interviewees from the EPPO central level pointed to the fact that these criminal groups seek workarounds by deferring their activities to areas not covered by

the EPPO or ensuring that their activities remain below the EUR 10 million threshold for VAT fraud. The awareness that criminal groups appear to have of the EPPO, its mandate and activities also points towards its success in the current setting.

### 4.1.2 Material competence and legal framework (EQ1.2, EQ1.6, EQ1.7)

In the context of the EPPO, **material competence defines the substantive scope of offences the Office may investigate and prosecute**. It shapes both what the EPPO *can do in principle* and what *it can achieve in practice*. Because the EPPO operates through a shared (preferential) competence model with national authorities, the effectiveness of this legal framework depends not only on the Regulation's competence rules but also on *how* those rules are implemented and operationalised across MS. In this context, this section examines the material competence and related legal-operational framework from three complementary perspectives:

- Whether the EPPO's competence rules enable or constrain mission delivery in practice (EQ1.2).
- How differences in national implementation of the PIF Directive and the EPPO-related provisions affect the EPPO's ability to prevent and disrupt fraud (EQ1.6).
- Whether the shared competence system, including the right of evocation, is adequate as a practical allocation model (EQ1.7).

The analysis relies on multiple evidence sources generated for this supporting study, including the horizontal status-of-implementation assessment across Member States (see Annex 6, Annex 7) and the national country profiles prepared by national legal experts, targeted documentary and legal analysis (incl. a dedicated competence-focused case study[51]), operational evidence consolidated in the State of Play overview (see Annex 9), interviews with key stakeholders, survey responses, and, where relevant, open feedback and the responses to the MS questionnaire disseminated through the Council. Below, we provide a detailed analysis of each of the three questions.

#### EQ1.2: To what extent do the rules on the material competence of the EPPO allow or prevent the Office from fulfilling its mission?

The **rules on the exercise of the EPPO's material competence allow the EPPO, to a large extent, to pursue the core PIF offences at the centre of its mandate, including an increasing share of cross-border and mixed schemes.** However, they can also hinder mission delivery in borderline cases, where legal complexity, contested interpretation and delays or gaps in competence allocation may slow action or leave some matters without timely follow-up. As discussed in case study 1 on material competence (see Annex 8), this is particularly evident where the conditions governing participation in a criminal organisation, inextricably linked offences, and the exclusion of national direct tax offences require early competence assessments on incomplete facts, or lead similar fact patterns to be treated differently across participating Member States.

Before the EPPO became operational, offences affecting the Union's financial interests were investigated and prosecuted through national systems, with uneven follow-up and limited continuity in cross-border enforcement. Against that background, the Regulation was designed not only to confer competence over core PIF offences, but also, under defined

[51] Refer to Annex 8, Case Study 1 titled "Challenges related to the EPPO's material competence"

conditions, to allow the EPPO to exercise competence over national offences that are inextricably linked to them. In particular, Recitals 54 to 56 and Articles 22(3) and 25(3) reflect the logic that effective investigation, consistency in case handling, and respect for the *ne bis in idem* principle may require a single prosecutorial treatment of factually connected conduct, rather than separate handling of the PIF and non-PIF elements.

A legal analysis by Guerra (2021) frames Article 22 as covering three clusters (PIF offences as implemented nationally, participation in a criminal organisation focused on PIF offences, and inextricably linked offences) and argues that **effectiveness depends on a functional interpretation that avoids artificial splitting**, while noting that the contours of this interpretation will be shaped through practice and jurisprudence.[52]

In the absence of formal indicators to measure the effectiveness of material competence norms, this supporting study relies on operational proxies consolidated in Annex 9 (State of Play) to show how competence rules operate in practice as an entry point into the EPPO action and as a determinant of the criminality pursued.

- First, the high volume of **competence verification** (i.e. decisions not to exercise competence divided by total reports received) demonstrates a strict application of the EPPO's jurisdictional boundaries. Reports received rose from 2 832 (2021) to 6 966 (2025), with the share of instances where the EPPO decided to exercise its competence increasing slightly from 20.3% to 29.1% over the period. While this metric would benefit from being presented at a more granular level (by looking at the share of cases taken on by the EPPO by type of report received), these figures are not available. However, the EPPO central office has indicated that a number of private party reports continue to be assessed as outside the EPPO's competence and are subsequently dismissed, referred to competent national authorities, or sent to OLAF.[53] The EPPO has five days to decide whether to open an investigation or not after receiving an ECR.
- Second, the effective exercise of the EPPO's **material competence** is reflected in the massive growth of investigations into core PIF offences. The competence framework is successfully capturing key offence categories in practice: between 2021 and 2024, the number of investigated offences surged for both VAT fraud (from 173 to 1 287) and non-procurement expenditure fraud (from 313 to 2 105). This trajectory continued in 2025, where out of a record 3 602 active investigations, 1 820 cases contained non-procurement expenditure fraud, and 981 cases contained revenue fraud (VAT and Customs).
- Third, the EPPO's capacity to tackle transnational criminality is demonstrated by the sheer scale of its **investigations with a cross-border dimension**. Consistent with its mission to overcome fragmented national law enforcement, the EPPO operates effectively in multi-jurisdictional cases. While cross-border investigations rose rapidly from 142 in 2021 to 767 in 2024, the 2025 Annual Report confirms this transnational focus remains robust, with a cross-border dimension present in 27% of its record 3 602 active cases (i.e. around 972 cases). The financial impact of these operations is massive; by the end of 2025, revenue fraud (VAT and Customs) - which is predominantly transnational and linked to organised crime - accounted for EUR 45.01 billion, representing more than 67% of the EPPO's total estimated damage under investigation.
- Fourth, the practical importance of the EPPO's competence over **inextricably linked offences** is reflected in the growing number of active cases in which such offences are

[52] Guerra, J. E. (2021). The Material Competence of the EPPO and the Concept of Inextricably Linked Offences. Eucrim, 1(1), 49-50, Available at https://doi.org/10.30709/eucrim-2021-004
[53] EPPO Annual Report 2021-2025

investigated alongside core PIF conduct. This is consistent with the logic of the Regulation, under which efficient investigation and respect for the *ne bis in idem* principle may, in certain cases, require an extension of the investigation to offences under national law that are inextricably linked to a PIF offence. By the end of 2025, 615 active EPPO cases, which is around 17% of all active cases, contained an inextricably linked offence. The 2025 Annual Report further indicates that such offences are increasingly part of the modus operandi in sophisticated fraud schemes, with forgery of documents identified as the most common example. This shows that the competence framework for inextricably linked offences is not marginal, but an operationally significant part of how the EPPO handles mixed fact patterns in practice.

This is also consistent with the EPPO's own 2025 operational reporting, which notes that forgery is commonly committed as an inextricably linked offence in non-procurement expenditure fraud cases, confirming that such offences are a routine part of the factual patterns investigated by the Office.[54]

Case study 1 on material competence (see Annex 8) indicates that the application of Article 22(2) continues to generate practical difficulties because the notion of the 'focus' of a criminal organisation's criminal activity is not further clarified in the Regulation. The case study finds that this can lead to divergent interpretations across participating Member States, with operational consequences including conflicts of competence, parallel investigations, delays in determining whether the EPPO or national authorities should proceed, and, in some cases, loss of investigative opportunities. The evidence also suggests that these difficulties are not uniform across participating Member States, as some national systems appear better able than others to accommodate the concept in practice.

Stakeholder evidence also highlights practical difficulties in applying the rules that extend the EPPO's competence beyond core PIF offences, particularly the provisions on 'inextricably linked offences', which stakeholders consider insufficiently clear and which can complicate and delay decisions on whether the EPPO should exercise competence. In the case study, these difficulties are linked not only to legal uncertainty, but also to concrete operational consequences, including split handling of factually connected conduct, delays in agreeing competence, and reduced consistency in cross-border investigations.

In response to the open "Call for Evidence" by the Commission,[55] the Union of Italian Criminal Chambers submitted a position paper arguing that the provisions that allow the EPPO to exercise competence over offences beyond those defined in the PIF Directive, in particular the rules on 'inextricably linked offences' (Article 22(3) and Article 25(3)), are insufficiently clear and raise issues of legal certainty. In their submission, the Union of Italian Criminal Chambers argue that, notwithstanding the exclusion of national direct taxes from the EPPO's material competence under Article 22(4) of Regulation (EU) 2017/1939, the EPPO has in practice also investigated national direct tax offences where these are treated as inextricably linked to VAT fraud and EU own resources. The case study on material competence suggests that the exclusion in Article 22(4) may do more than complicate competence assessments. It may also discourage some national authorities from reporting cases to the EPPO where competence is not immediately evident, contribute to under-reporting, and create missed investigative opportunities. The case study cites examples from Luxembourg and Belgium, and further notes that the exclusion may create impunity risks where a minor direct-tax component prevents the EPPO from acting on a broader fact pattern affecting the Union's financial interests.

[54] EPPO Annual Report 2025
[55] https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=PI_COM:Ares(2024)6817689

These concerns are also reflected in the EPPO's own position. For example, in its recent response to the ECA audit,[56] the EPPO argues that its **current material competence is insufficient to fully protect the EU's financial interests. The Office advocates for a further legislative expansion** (incl. to certain corruption-related offences affecting EU interests, serious crimes by EU officials, and direct taxes when inextricably linked, subject to Member State consent), as well as changes to VAT territorial scope and the EUR 10 million threshold. While many consider the PIF Directive's scope sufficient in principle, Member States' open-text responses to the Council questionnaire echo several of the same issues, notably challenges at case opening when damage is uncertain, and thresholds are difficult to estimate. Multiple replies highlight challenges in applying the EUR 10 million threshold for cross-border VAT fraud early in an investigation, and continued uncertainty around "inextricably linked" conduct, with some expecting clarification through the EU and national case law. Several respondents also point to emerging fraud patterns, including misuse of digital platforms and crypto assets, as areas that may require attention in future revisions of the Regulation.

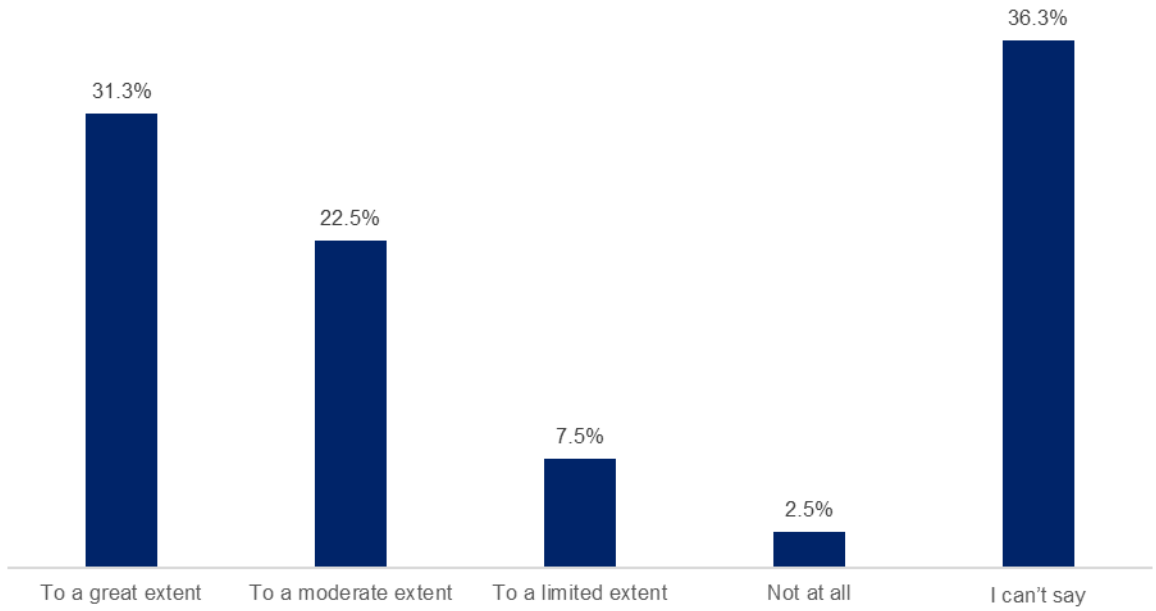
Operational evidence from interviews points to practical frictions at the margins of competence allocation. In discussions with OLAF, respondents described situations where a delayed EPPO decision on competence constrained OLAF from acting and led, in their view, to periods where "nobody acts on the case". A national practitioner interview similarly reported a low-value PIF matter that the EPPO sought to refer back to national authorities, but the national level reportedly declined to take it forward, illustrating the risk of negative competence conflicts. Academic legal expert interview evidence complements these operational accounts by characterising aspects of Articles 22(4) and 25(3) as overly restrictive or counterproductive, and by warning that uneven interpretation could undermine uniform protection across MS. FIUs that provided written responses to interview questions also flagged fragmentation of competences. They note that where a case involves both the EPPO offences and national offences (e.g. VAT carousel fraud linked to wider money laundering or Hawala structures), the EPPO may need to involve additional prosecutors for the non-EPPO elements, increasing coordination demands and fragmenting responsibilities across authorities.

Case Study 1 on material competence further reinforces similar concerns by pointing to concrete ways in which Article 25(3)(a) can produce uneven EPPO involvement across jurisdictions, because maximum penalties for linked offences vary across MS. It reports that this has resulted in recurrent situations where the EPPO must refrain from exercising competence in some MS, and it highlights early-stage difficulties in estimating damage and applying the instrumentality test, which can delay competence decisions and contribute to fragmentation.

Complementing the operational and qualitative evidence, the survey of national authorities and practitioners (n=80) suggests moderately positive perceptions of the adequacy of the EPPO's material competence among those able to express a view: 53.8% considered it adequate "to a great extent" or "to a moderate extent". At the same time, the large share of respondents selecting "Cannot say" (36.3%) points to limited visibility or uneven familiarity with the issue and suggests that these results should be interpreted with caution.

[56] EPPO Response to ECA Audit on customs procedures and import one-stop-shop procedures. Provided confidentially to the study team by the EPPO.

**Figure 6: Perceptions of adequacy of the EPPO's material competence – To what extent do you think that the material competence of the EPPO is adequate to ensure the fulfilment of its mission? (n=80)**




***Source**: National authorities and practitioners survey results.*

When asked to explain their responses in an open-ended follow-up question, the respondents offered varying views. Respondents across multiple Member States affirm that EPPO's material competence is sufficient for its mission. From a customs perspective, one respondent describes it as "highly adequate" because it "directly covers complex commercial fraud, false or inaccurate declarations, cross-border schemes, and especially large-scale VAT fraud at import." Others note that the legislative framework and national law amendments are aligning well with EPPO's mandate. One respondent from Sweden confirms prosecutors and staff "appear to be very competent to carry out their mission." Notably, even among those who consider competence adequate, some add caveats that effectiveness depends on cooperation with national authorities and available resources, and that the scope is limited to certain offence types, which "may restrict its capacity to address all forms of economic crime related to EU funds."

*"I think that EPPO established and evolved the prosecution of financial crimes to the level that we, Member States, can look up to."*

*"It might be preferable for the EPPO to have jurisdiction over all customs offences."*

*"Right now, national criminal law is being amended in order to enhance EPPO competence."*

Overall, the material competence framework has enabled the EPPO to pursue the main forms of criminality within its mandate, including core PIF offences, cross-border fraud and mixed fact patterns. However, the case study evidence indicates that, when it comes to the exercise of such competences, the framework remains only partially effective. In particular, divergent interpretation of the 'focus' criterion under Article 22(2), the exclusion of national direct taxes and offences inextricably linked thereto under Article 22(4), and the limiting conditions in Article 25(3), especially the sanction-based test in point (a), continue to generate fragmentation, delays and uneven operational outcomes across Member States.

The evidence further suggests that Article 22(4)[57] may also discourage reporting and contribute to missed investigative opportunities, while the practical effects of Article 25(3)(b)[58], though real, appear less pronounced in practice than those associated with Article 22(4) and Article 25(3)(a) ("sanction preponderance").

### EQ1.6: To what extent have the differences in the national implementation of the PIF Directive had an impact on the EPPO's ability to prevent fraud to the Union's financial interest?

Because the EPPO's material competence under Article 22 of the EPPO Regulation is anchored in PIF offences "as implemented in national law", differences in the national transposition and interpretation of the PIF Directive can affect prevention by shaping what conduct is criminalised and prioritised in practice, how it is sanctioned, and how smoothly mixed schemes can be pursued across jurisdictions.

Methodologically, this question is assessed by tracing plausible causal pathways from differences in national transposition of the PIF Directive to prevention-relevant outcomes for the EPPO, recognising that "prevention" in this context is not limited to deterrence but also covers the ability to disrupt and stop fraud early through criminal follow-up. The assessment draws primarily on the horizontal compliance mapping and Member State fiches (Annex 6 and national country reports), complemented with case study 1 on material competence findings and selected operational examples. Findings are presented as contribution-based judgements rather than causal attribution, given the limits of comparable outcome indicators across Member States.

**Differences in national implementation of the PIF Directive (Directive (EU) 2017/1371) appear to have a meaningful, but uneven, impact on the EPPO's ability to prevent fraud affecting the Union's financial interests**. The impact is uneven because the PIF Directive establishes only partial harmonisation, leaving Member State discretion in how key offences, sanctions and related parameters are defined in national law. While some degree of variation is inherent in a minimum-harmonisation instrument, the resulting divergences matter operationally for the EPPO because its material competence under Article 22 of the EPPO Regulation is anchored in PIF offences as implemented in national law. Since the EPPO Regulation relies on national criminal law to implement the PIF Directive, these divergences can inevitably translate into fragmentation, inconsistent operational reach, and legal uncertainty. This can reduce the EPPO's capacity to intervene early and consistently across participating Member States. They may also affect the reporting and channelling of cases to the EPPO at national level, because national authorities must assess, on the basis of national law, whether conduct could fall within the EPPO's competence and should therefore be reported under Article 24 of Regulation (EU) 2017/1939.

#### How national implementation differences affect prevention in practice

The evidence from Annex 9 (status of implementation analysis) indicates that PIF-Directive-related divergences can affect prevention through four main pathways, explained below:

1) **Early EPPO involvement can be hindered where national offence definitions, transposition choices or reporting frameworks narrow what is treated as "PIF-relevant"**

Even where Article 22(1) of the EPPO Regulation is directly applicable, national transposition choices and national definitions of relevant offences can affect what is

[57] The fact that the EPPO is not competent for criminal offences in respect of national direct taxes including inextricably linked offences.
[58] The fact that the EPPO's competence is restricted when the damage caused in under the threshold.

practically identified and channelled to EDPs as falling within the EPPO competence. **France** illustrates this risk. French law provides a list of offences to be reported to EDPs, but this list was assessed as not including some offences that could be regarded as falling within the PIF Directive's scope (e.g. violation of public tender rules, unlawful taking of interest by a public agent, and certain tobacco-related customs fraud). While these provisions do not formally limit the EPPO's competence, the national summary report on France notes they may hinder competence in practice if authorities do not report such conduct to EDPs, reducing the EPPO's early opportunity to disrupt relevant fraud patterns. This matters for prevention because differences in national offence definitions or reporting frameworks can filter cases before the EPPO is able to verify competence itself, thereby reducing the likelihood of early criminal follow-up in potentially relevant fraud patterns. This issue however is one of the national implementation of the PIF Directive, rather than an issue with the legal instrument itself.

**2) Temporal gaps arising from the timing of national criminalisation can remove the EPPO's preventive capacity for a period**

Where implementation of PIF offences occurs via new national offence provisions that take effect later than the EPPO Regulation's operational framework, the EPPO may be unable to act on relevant conduct for a defined period. **Malta** provides an example of a national measure implementing Directive (EU) 2017/1371, which introduced a new set of offences on fraud against the Union's financial interests that became effective only on 15 March 2021. The national summary report on Malta and Annex 6 explain that this means Maltese EDPs cannot act on certain offences committed since 2018, but only after March 2021. In preventive terms, this creates a period during which EPPO criminal enforcement cannot be used in that jurisdiction to disrupt, investigate, or deter the relevant conduct.

**3) Divergent national sanction structures, interacting with Article 25(3)(a), can reduce the EPPO's ability to pursue mixed schemes coherently**

A key prevention-relevant effect arises from the interaction between national sanction levels and the EPPO Regulation's rules on inextricably linked offences, especially Article 25(3)(a) ("sanction preponderance"). The State of Play presented in Annex 9 highlights that this criterion relies on varying national sanction scales and can lead to situations where the EPPO must generally refrain from exercising competence if the maximum sanction for the PIF offence is equal to or less severe than the maximum sanction for the inextricably linked non-PIF offence, unless the non-PIF offence was merely instrumental to committing the PIF offence. This can produce fragmentation and constrain coherent handling of mixed schemes, including cross-border contexts, which in turn can weaken the preventive impact. Case study 1 on material competence suggests that this problem may also stem from the interaction between the PIF Directive's prescriptive sanction thresholds and pre-existing national sanction structures. In some jurisdictions, this has led to the creation of parallel offences or has resulted in equal sanction levels between PIF and non-PIF offences, thereby increasing the likelihood that Article 25(3)(a) will prevent the EPPO from exercising competence in mixed schemes.

**4) Divergent interpretation of key PIF elements can delay or narrow the EPPO action in serious fraud categories**

The State of Play analysis in Annex 9 also refers to PIF-Directive-related uncertainty affecting specific offence categories that are core to the EPPO's mission:

- **Serious cross-border VAT fraud**, where divergence is noted in how the EUR 10 million threshold is calculated (the "total damage") and how the cross-border element is understood, which can affect operational reach. The issue of the EUR 10 million

threshold was discussed in the answer to EQ1.2 above, and the need to clarify the mandate is further discussed under the Relevance criterion in section 6.3.

- **Procurement fraud (Article 3(2)(b)),** where uncertainty remains on the scope of procurement-related expenditure, including whether it covers procurement involving national contracting authorities managing EU funds, potentially excluding some procurement fraud scenarios from the PIF scope and thus from the EPPO's mandate.

In prevention terms, such divergence does not merely create abstract legal uncertainty. It can delay competence verification and case-opening decisions, contribute to contested or asymmetric jurisdictional outcomes across participating Member States, and reduce the EPPO's ability to disrupt serious fraud rapidly and uniformly.

Overall, differences in national implementation of the PIF Directive appear to have a meaningful but uneven impact on the EPPO's ability to prevent fraud affecting the Union's financial interests. The impact is not uniform across all offence categories. Rather, it is concentrated in specific prevention-relevant areas where national transposition and interpretation affect what is practically treated as PIF-relevant, whether temporal gaps in criminalisation arise, how national sanction structures interact with Article 25(3)(a) in mixed schemes, and how key scope elements and thresholds, notably in VAT and procurement fraud, are understood. The evidence therefore suggests that differences in national implementation do not generally prevent the EPPO from acting, but they can reduce the timeliness, coherence and consistency of preventive criminal follow-up in certain high-leverage areas, notably by affecting the reporting of potentially relevant conduct, the early verification of competence, and the EPPO's ability to pursue mixed schemes uniformly across participating Member States.

EQ1.7: To what extent can the system of shared competence between the EPPO and the national authorities in combating crimes affecting the Union's financial interests, based e.g. on the right of evocation of the EPPO, be considered to be adequate?

**The system of shared competence can be considered broadly adequate as an institutional arrangement for enabling the EPPO to operate within national criminal justice systems while giving it priority to act where crimes affecting the Union's financial interests fall within its competence.** However, this adequacy is not absolute. In practice, the system's performance depends heavily on national reporting arrangements, dispute-resolution mechanisms and operational support structures, which vary across Member States and can limit the effectiveness of the model. The model rests on a set of legal mechanisms and operational preconditions, notably mandatory reporting to the EPPO, verification of competence, the right of evocation, referral of cases back to national authorities where the EPPO does not exercise competence, and the EPPO's reliance on national investigative and enforcement structures through the EDP system.

The relevant benchmark for assessing adequacy is the pre-EPPO situation in which investigation and prosecution of crimes affecting the Union's financial interests depended entirely on national authorities, with no Union-level prosecutorial mechanism able to evoke cases or ensure priority handling across participating Member States.

Stakeholder consultations (including interviews with the EPPO[59], EU IBOAs and national authorities) and documentary review shows that there are ongoing challenges that make it harder for the EPPO to function as a single office across all Member States. These problems include delays or incomplete reporting of crimes by national authorities, difficulties in deciding who should handle a case, and inconsistent support from national systems.

[59] With the EPPO, the study team had in-person group interviews, but the evidence primarily arises from their written responses to specific interview questions on material competence.

The shared competence arrangement appears to be conceptually clear and anchored in the Regulation's stated intent. A European Parliament study describes the model as one of preferential rather than exclusive competence, whereby the exercise of EPPO competence obliges national authorities to refrain from acting in respect of the same criminal conduct, and the EPPO may proceed either by opening an investigation or by evoking a national investigation.[60]

The arrangement is anchored in the Regulation's broader rationale that protection of the Union's financial interests could not be sufficiently achieved by Member States acting alone because of fragmentation in investigation and prosecution, and could, therefore, be better achieved at the Union level. Within that broader framework, the Regulation establishes a decentralised system in which national competence remains relevant, but the EPPO has priority where the conditions for its competence are met. The question for this study is therefore not whether shared competence is the only conceivable model, but whether the model chosen under the Regulation has functioned adequately in practice.

In operational terms, the evidence shows that the EPPO has put in place several core mechanisms that are consistent with making shared competence workable. They include:

- **The model depends on mandatory reporting "without undue delay" and a verification step** to assess material, territorial, and personal competence. The EPPO has operationalised this intake through dedicated secure channels: the 2024 Annual Report notes that its direct, secure connection for national authorities and IBOAs (the EPPOBox) has expanded to 766 users, alongside the use of SIENA for secure communication with Europol and a dedicated web portal for private parties.
- **The right of evocation is framed by clear legal deadlines**: Article 27 requires a decision as soon as possible and no later than five days after receiving information, with a possible five-day extension by the European Chief Prosecutor, and requires national authorities to refrain from decisions that would preclude evocation during that period while still taking urgent measures.
- **The model includes referral back to national authorities to avoid prosecution gaps** where the EPPO is not competent or does not exercise competence, and relies on national law enforcement capacity because the EPPO has no own police force, with EDPs issuing instructions and coordinating national bodies, particularly in cross-border cases.
- **The EPPO also uses training and integration measures such as the EPPO Academy to strengthen national preparedness** and works with MS to designate contact points, supporting the infrastructure for shared competence to function.[61]

### Frictions challenging the adequacy of shared competence in practice

Against this design and these mechanisms, the evidence indicates several frictions that limit practical adequacy. A first recurring issue is **delayed or filtered reporting**, which weakens the preferential competence model by delaying the EPPO awareness and, therefore, timely evocation or early action. The compliance assessment found that in some MS, reporting may be routed through hierarchical superiors or central bodies, creating a risk of filtering and delays (e.g. Belgium, Portugal, Spain). The EPPO's response to the 2025 ECA audit reinforces this, explicitly citing delayed reporting by national customs and tax authorities as a major operational hurdle. According to the EPPO, these authorities often seek first to recover

[60] European Parliament (2019). The European Public Prosecutor's Office: Strategies for Coping with Complexity, available at https://www.europarl.europa.eu/RegData/etudes/STUD/2019/621806/IPOL_STU(2019)621806_EN.pdf
[61] EPPO Annual Report 2024

the amounts due through administrative procedures before notifying the EPPO. As a result, the EPPO is brought into the case only at a later stage, when the fraud scheme may already have evolved, relevant assets may have been moved, and opportunities for early criminal intervention may have been reduced. The EPPO further notes that the prior opening of national administrative procedures can alert suspects and increase the risk that evidence will be concealed or destroyed before the file reaches the EPPO.[62] It also notes that centralised reporting systems foreseen by recital 52 can create delays and that multiple reporting mechanisms can risk jeopardising criminal investigations. These points align with the broader concern that, in a shared competence model, national gatekeeping can, in practice, dilute the EPPO primacy.

A second friction concerns **competence conflict resolution and escalation routes**, which, as the evidence suggests, can undermine the intended primacy of the EPPO. According to the compliance assessment conducted as part of this study, many MS designated Prosecutor Generals (as opposed to courts) to settle disputes under Article 25(6), without providing for judicial review, reducing the possibility for preliminary references to the Court of Justice and leading to situations where the EPPO and the Court of Justice itself could be sidelined. The academic analysis by Öberg (2025), drawing on a dispute in Spain, frames this as structurally problematic because it allows a national prosecution office to have the last say over the EPPO competence, consequently challenging the rationale for a priority competence model designed to address national inaction.[63] This suggests that, while the shared competence system is clearly defined by law, its adequacy depends also on dispute resolution arrangements that ensure effective judicial review and consistent and legally correct application of the EPPO's competence rules.

A third friction is **operational dependence on national systems**, which can create uneven effectiveness even if the legal competence allocation is smooth. The EPPO's response to the ECA audit highlights a lack of direct access to essential tax and customs databases for EDPs and central support staff, causing delays and dissuading investigators due to the complexity and length of access procedures. The EPPO specifically refers to the need for: *"a direct access to VIES, IOSS, CESOP, CIS and other relevant tax and customs databases".* These access and timeliness constraints are also echoed in Case Study 3 on VAT fraud (see Annex 8), which describes the practical implications of fragmented and slow access to VAT data for complex cross-border schemes.

In their response, the EPPO also note shortages of dedicated specialised investigators and uneven resources and expertise, emphasising that the Regulation's *"same level of support as national prosecutors"* standard may be insufficient for a transnational office and that support should be more homogeneous and tailored. This is seconded by stakeholder perceptions. For example, an IBOA interview notes fragmentation of competences in practice, where mixed EPPO and national involvement can require additional prosecutors and challenge the "one-stop-shop" idea.

Finally, the evidence also points to **concrete scope and implementation issues** that interact with shared competence and affect adequacy, particularly for customs and VAT-related fraud. The previously mentioned EPPO response to the ECA audit identifies insufficient detection incentives across MS for customs fraud and import VAT fraud and notes specific

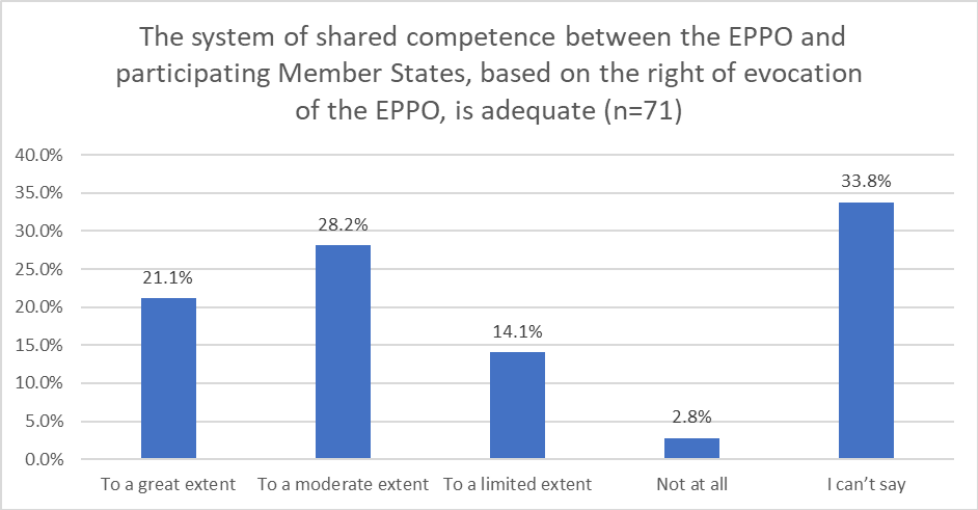
**Key point:**
Shared competence adequacy depends not only on the EPPO Regulation's allocation rules but also on national legal and operational conditions that shape what can be detected, reported, and prosecuted in practice.

[62] EPPO Response to ECA Audit on customs procedures and import one-stop-shop procedures. Provided confidentially to the study team by the EPPO.
[63] Jacob Öberg, 'The European Public Prosecutor's Office—Supranationalism, Sovereignty and Legitimacy' (2025) 50 European Law Review 705. (Article shared with the study team by the Author following a validation workshop)

implementation issues of the PIF Directive that affect the EPPO's work, including examples where undervaluation is not criminalised (i.e. Bulgaria) and where French EDPs lack a national legal basis to open certain tobacco-smuggling investigations even though the EPPO would be competent for such competence.

The survey of national authorities and practitioners suggests a moderately positive overall view towards the adequacy of the shared competence system among respondents able to express a view, albeit with a substantial level of uncertainty. This is consistent with the broader evidence, which indicates that the model is broadly workable but operationally uneven in practice.

**Figure 7: Perceptions of the effectiveness of shared competence based on the right of evocation**




***Source**: National authorities and practitioners survey results.*

Overall, the evidence suggests that the shared competence model is broadly adequate in legal design and institutional logic, in that it gives the EPPO priority to act while allowing it to operate through national criminal justice systems. The model includes the main mechanisms needed to make that arrangement workable in practice, notably mandatory reporting, competence verification, the right of evocation, referral back to national authorities where appropriate, and reliance on national enforcement structures through the EDP system. However, its adequacy remains conditional rather than complete. In practice, delayed or filtered reporting, weaknesses in competence dispute resolution, and uneven national operational support can reduce the timeliness, coherence and consistency of EPPO action. The evidence therefore indicates that the system is workable and generally fit for purpose, but not uniformly effective in operation, with its performance depending heavily on how national authorities implement and support the shared competence framework.

### 4.1.3 Consistency and coordination across Member States (EQ1.3, EQ1.4, EQ1.5)

Consistency and coordination across MS are understood at three levels, reflecting EQ1.3, EQ1.4, and EQ1.5.

- First, it concerns whether cooperation and information exchange between the EPPO and national competent authorities are in place and used in day-to-day operations to support coordinated case handling (EQ1.3).

- Second, it concerns whether the EPPO has put procedures in place that should support a consistent approach to investigating and prosecuting PIF crimes across jurisdictions, including through common cross-border working methods (EQ1.4).
- Third, it concerns whether the EPPO is, in practice, directing investigations and prosecutions through its decentralised structure and coordinating cross-border activity effectively (EQ1.5).

The evidence is primarily drawn from documentary evidence, with reality checks included through illustrations from administrative reporting in annual reports and CAARs. The findings are then assessed in light of the insights gathered through consultation activities (survey of national authorities and practitioners, questionnaire responses disseminated through the Council and interview insights, where relevant).

Detailed findings and supporting discussion for each evaluation question are set out in the subsections below.

### EQ1.3: How effective is the cooperation and information exchange between the EPPO and the national competent authorities and to what extent has the cooperation and information exchange required by the establishment of the EPPO led to improvements in overall coordination?

**Cooperation and information exchange between the EPPO and national competent authorities appear to be largely effective in terms of operational establishment and increasing use at scale**. Evidence from the EPPO Annual Reports and CAARs shows signs of improved overall coordination through standardised intake, secure reporting channels, structured liaison with key partners, and mechanisms designed to reduce duplication. Illustrative examples from consultation activities also offer insights into the effectiveness of the cooperation with national authorities in practice. At the same time, the evidence base does not allow a full verification of some performance targets set out in the SPDs.

Before the EPPO became operational, criminal follow-up in PIF cases depended on coordination between separate national and Union actors, without a single Union-level prosecutor able to receive allegations centrally, link information across jurisdictions and direct investigations across participating Member States. Against that baseline, the effectiveness of cooperation and information exchange can be assessed in terms of whether the EPPO has improved the structure, consistency and operational coherence of coordination.

The EPPO's reporting does not use a classic "KPI framework". Instead, it sets objectives, activities, indicators and targets in its SPDs, and reports progress mainly via its CAARs and Annual Reports. For EQ1.3, the study team therefore mapped the initial evaluation matrix's "KPI" indicator to this performance management architecture, linking each cooperation and information-exchange objective to the nearest measurable proxy the EPPO reports. This approach keeps the analysis anchored in the EPPO's own results framework and supports a transparent logic chain from planned outputs and targets to reported delivery, rather than relying only on perceptions. See the mapping exercise in Annex 10 titled "Mapping the EPPO targets on cooperation with National Authorities".

On that basis, the mapped **evidence shows meaningful progress in putting cooperation mechanisms in place and using them in day-to-day operations.** The recurring target across SPDs that at least 90% of agreed actions under Working Agreements are implemented within agreed timelines is addressed in the CAARs through descriptions of concrete implementation steps, such as templates and technical channels for communication, a "hit/no hit" mechanism with OLAF, tools for recording operational exchanges, guidance, and awareness sessions. However, the EPPO does not report a timeliness rate that can be compared with the 90% target, so the available documentation

does not allow confirmation that the target was achieved. The same applies to later programming cycles, where the network of Working Agreements expands further, and the 90% target applies to a broader set of stakeholders, but still without a reported timeliness percentage to capture progress. For indicators and targets that extend through the end of 2026, the 2021 to 2025 reporting period provides only partial evidence. It is therefore too early to assess whether the end-2026 targets have been achieved.

By contrast, **several reported outputs provide concrete operational signals that cooperation and information exchange are functioning in practice**. In 2024, the EPPO reported highly structured cooperation with Eurojust, OLAF, and Europol. With Eurojust, the EPPO moved beyond initial workflow agreements to implement indirect access to their respective case management systems (hit/no-hit system), with Eurojust National Desks supporting 25 ongoing cases. Cooperation with Europol deepened significantly, with the EPPO joining the EU Innovation Hub for internal security and associating itself with key Europol Analysis Projects (such as AP High Risk Organised Crime Groups and AP Sustrans). With Europol, the EPPO reports cooperation through a Steering Committee, operational support to the EPPO cases on request, and the EPPO joining SIENA to enable secure operational communications. These are direct indicators that cooperation channels are not merely formal but are used for case-related information exchange and operational support. With OLAF, the EPPO reports operational coordination designed explicitly to avoid duplication, including replies to "hit/no hit" requests to prevent parallel investigations, requests for investigative support, and complementary investigations carried out by OLAF with the EPPO approval.

FIU evidence provides additional, practice-based confirmation that cooperation and information exchange mechanisms with national competent authorities are functioning operationally and can deliver concrete outputs, as shown in the Box below.

### Box 2: Illustrative examples from FIUs[64]

Thanks to support from the Egmont Group Secretariat, seventeen FIUs provided answers to a specific questionnaire. Across FIUs that provided responses, cooperation with the EPPO is reported as broadly positive where it exists, with multiple respondents pointing to case outcomes such as asset freezing, searches, arrests, prosecutions and convictions in cross-border VAT and EU-funds fraud cases.

- By way of illustration, one FIU described a coordinated EUR 38 million VAT carousel fraud case in which joint searches were conducted, and a freezing order was issued on bank accounts and real estate linked to 25 individuals and 13 entities.
- Another FIU reported an EPPO-coordinated multi-jurisdictional action involving 10 jurisdictions and 36 accounts, where real-time coordination during an "Action Day" supported additional freezing requests as new accounts were identified and contributed to confirmed asset freezes and the identification of EUR 6.4 million in funds.
- FIU feedback suggests that the EPPO-origin information can strengthen national analytical capacity, for example, through cross-border lists of suspected companies and roles in VAT fraud schemes that FIUs can reconcile against VAT returns, EU sales listings and bank transaction data to uncover additional links.

Evidence from the FIUs also supports the findings that improvements in overall coordination are meaningful but uneven across jurisdictions, which tempers how far system-level conclusions can be generalised. The FIU synthesis distinguishes between more mature cooperation models and jurisdictions where cooperation remains indirect, limited or still

[64] The study team received a consolidated document with replies from 17 FIUs.

under construction, including instances where a dedicated MoU was still pending or where cooperation is mediated via another national authority rather than direct FIU-EPPO contact. This suggests that while the EPPO has established standardised channels and the overall direction of travel is positive, the "coordination gain" depends on whether national gateways, contact points and operational routines are in place and used consistently.

**Evidence on the EPPO's intake and reporting system also points to improvements in overall coordination through standardisation and centralised triage**. The EPPO has established a uniform reporting template. A dedicated "Report a Crime" web form is accessible via the EPPO website. Initially available in the languages of participating MS, it has since been translated into *all* official EU languages.[65] The template supports automated import into the Case Management System (CMS) and is paired with guidance and over one hundred awareness sessions to key stakeholders.[66]

At the central level, the EPPO's CMS underpins cooperation and information exchange by enabling secure sharing and procedural oversight across the Central Office and EDPs throughout the case lifecycle. Annex 9 State of Play notes that the CMS supports core functions that matter for consistency at scale, including automated extraction and registration through the EPPO Crime Reports, machine translation, and digital signatures, alongside dedicated handling pathways for private-party reports. However, several stakeholders, including former EPs, raised concerns regarding a digitally fragmented environment across MS, and that access gaps to some EU-level databases can still constrain cross-checking and timely information exchange. Linked to this, several FIUs flagged practical areas for improvement linked to coordination, including technical compatibility and interoperability across systems, and the value of more structured feedback loops and joint training to consolidate cooperation.

The EPPO also established distinct reporting channels for professional and private reporting, with a defined pre-assessment workflow for private-party reports and registration rules to ensure that only reports with indications of conduct within the EPPO's competence are entered into the CMS. This constitutes a measurable coordination improvement in how information is structured, transmitted, filtered, and escalated into investigations.[67]

### Box 3: Illustration of the "single office" information advantage

A site visit interview with the EPPO leadership provides a concrete illustration of how the EPPO information exchange and centralised case linkage can improve coordination. In the ADMIRAL case, a national authority detected a red flag (a company with minimal staffing and very high turnover) and channelled the information to the EPPO, which then used the CMS to connect the case to a significantly wider cross-border network of entities and persons over the course of the investigation. This operational account supports the view that the EPPO's information architecture can convert local detection into coordinated cross-border follow-up that would be harder to achieve through fragmented bilateral exchanges alone.

The intake and triage statistics further show that these mechanisms are being used at an increasing volume[68]. As shown in Table 2, over 2021 to 2025, the EPPO's intake system expanded markedly. Total reports received more than doubled, rising from 2 832 to 6 966, while reports from national authorities increased from 1 351 to 2 107. Over the same period,

[65] EPPO Annual Report 2022.
[66] More than one hundred sessions were delivered either online or on-site specifically to competent national authorities across the participating Member States (which includes police forces, customs authorities, and national tax authorities) as well as to EU institutions, bodies, offices, and agencies (IBOAs).
[67] European Court of Auditors, special report 26/2025: "EU bodies fighting fraud – Clear mandates but exchange of information and Commission oversight remain insufficient", Publications Office of the European Union, 2025
[68] Data from Annual Reports 2021-2025 and CAARs.

the number of investigations opened rose from 576 to 2 030. This suggests that the EPPO's reporting and intake arrangements are supporting a growing operational pipeline.

The data also clarifies an important contextual point for interpreting cooperation metrics: much of the growth in inflow is driven by private-party submissions, many of which are screened out as manifestly outside competence, meaning the screening workload grows faster than the number of matters that convert into the EPPO investigations. In parallel, crime reports from EU institutions remain relatively limited compared with overall inflow, and changes in reporting terminology across years reduce like-for-like comparability for some triage outcomes. These are material caveats when judging information exchange performance, because high inflow does not automatically equate to improved coordination unless the information is relevant, timely, and usable.

The evidence also flags a further caveat: despite high activity volumes, an ECA report's findings suggest that visibility for administrative follow-up may not yet be complete in practice, and that a new reporting template agreed in November 2024 aims to improve information on discontinued cases. This is relevant to overall coordination because effective coordination includes feedback loops and administrative safeguards after criminal decisions.

The mapped evidence indicates progress in building preparedness and consistent working methods across national actors through training. In 2024, the EPPO Academy slightly exceeded its target for training national law enforcement financial investigators, and participation covered all 24 participating MS, which supports the target that cooperation and information exchange are being reinforced through a shared professional network and common operational understanding. At the same time, one training strand did not fully meet its planned annual target (i.e. delivering fewer operational training instances than planned), which is a modest constraint on capacity-building progress.[69]

The EPPO's rationale as to why training matters for cooperation, as explained by the EPPO during the site visit, is linked to coordination improvements to the diffusion of common typologies and working methods across participating MS. The EPPO noted that the EPPO Academy and thematic exchanges were established partly because some MS had not previously identified or prioritised certain EU budget and VAT fraud patterns in a comparable way. This supports the discussion with regard to the argument that the EPPO's establishment has contributed not only to formal reporting channels but also to practical convergence in how relevant fraud is recognised and escalated.

Survey of national authorities and practitioners evidence broadly supports the documentary findings, while also highlighting uneven familiarity with some cooperation channels. Among national authorities and practitioners able to express a view, a majority considered cooperation and information exchange between the EPPO and national competent authorities to function to a moderate or great extent (around 63% or 45 out of 71 respondents), while a smaller share considered it effective only to a limited extent or not at all (around 18% - 13 out of 71). At the same time, a notable proportion of respondents indicated that they "cannot say" (18% - 13 out of 71), suggesting that not all practitioners have direct operational exposure to these exchanges.

The level of uncertainty is considerably higher for cooperation beyond the immediate EPPO–national authority interface. For example, around 69% (49 out of 71 respondents) of respondents indicated that they could not assess cooperation with authorities in non-participating Member States, and around 72% (51 out of 71 respondents) could not assess cooperation with non-EU countries. This indicates that while cooperation with national

[69] Whilst the EPPO achieved the EPPO Academy target, it did not fully achieve the separate target for operational and technical training instances in 2024 (17 delivered versus 20 target).

competent authorities appears operationally visible to practitioners, other dimensions of cooperation remain less directly experienced.

When asked about specific cooperation activities, respondents most frequently rated reporting of crimes to the EPPO and information exchange in casework as effective, which is consistent with the evidence presented above on the expansion of reporting channels and operational coordination mechanisms. Open comments also pointed to concrete cooperation benefits, notably the EPPO's analytical reports and financial expertise, the usefulness of Article 31 cooperation, and the value of the EPPO as a single contact point in cross-border cases. At the same time, some respondents referred to practical frictions, including limited transparency in case distribution, uncertainty in defining EPPO competence at the early stages of proceedings.

Overall, the evidence indicates that cooperation and information exchange between the EPPO and national competent authorities are largely effective and have led to tangible improvements in overall coordination. This is reflected in the establishment and increasing use of standardised reporting channels, centralised intake and triage, structured case-related cooperation with key partners, and a growing operational pipeline linked to national reporting. The evidence also points to coordination gains beyond formal reporting, including better case linkage, reduced duplication risks and greater convergence in the recognition and escalation of relevant fraud patterns. However, the strength of this conclusion is qualified by the fact that key timeliness targets are not reported as measured results, several targets extend beyond the study period, and some data series are not fully comparable year on year. The overall direction of travel is therefore positive, but the evidence is stronger on operational establishment and use than on fully verified performance against all planned targets.

EQ1.4: Were adequate procedures put in place - and if so, to what extent - to ensure consistent investigation and prosecution of PIF crimes across the participating EU Member States, thus ensuring that similar cases in different Member States are duly investigated by the EPPO? Were there cases where similar investigations led to prosecutions in one Member State but not in another, even where the evidence base was adequate in both situations?

The analysis shows that, **within the framework of the EPPO Regulation, the EPPO has put in place several procedures, internal guidelines and working methods intended to support more consistent cross-border investigation and prosecution of PIF crimes across participating Member States**. These instruments are particularly relevant to the consistency of cross-border investigative practice, especially evidence gathering, assignments between handling and assisting EDPs, and operational coordination. However, the available evidence does not allow a robust conclusion on whether "similar cases" have in practice been treated consistently across Member States, nor does it allow identification of concrete instances where comparable investigations resulted in prosecution in one Member State but not another because of limited data.

Before the EPPO became operational, comparable PIF cases were handled through separate national prosecutorial systems, without a single Union-level authority able to direct investigations across participating Member States or apply a common internal decision-making framework. Against that baseline, the adequacy of the EPPO's procedures should be assessed in terms of whether they reduce the risk that similar cases are handled differently solely because they arise in different jurisdictions.

From a design perspective, the EPPO's broader cooperation set-up includes formal interaction points with national authorities designated by participating MS and a cooperation framework supported by WA with EU-level partners, including third countries, and NPMS. This indicates that structural cooperation mechanisms are in place to facilitate coordinated action and information exchange across jurisdictions, which is a precondition for consistency in cross-border case handling. In addition, the evidence indicates that the EU framework has been adjusted to reflect the EPPO's role, including amendments to key partner instruments (Eurojust, OLAF and Europol), which points to system-level efforts to embed the EPPO consistently within the EU anti-fraud and judicial cooperation landscape.[70]

More directly relevant to consistent operational practice, the College Decision on Article 31 Guidelines (Decision 006/2022 as amended by Decision 052/2024) is an internal procedural harmonisation instrument aimed at ensuring a uniform EPPO approach to cross-border evidence gathering in PIF cases.[71] The Guidelines operationalise consistency through shared working methods between the handling and assisting EDPs, standardised minimum content and centrally prepared templates for assignments, and structured reporting formats and transmission channels. They also seek to anchor legal consistency by clarifying how Article 31 operates as a self-standing assignment mechanism that, as a rule, replaces mutual legal assistance and mutual recognition tools, while delimiting the respective legal bases for justification and enforcement across MS.

In addition to the internal guidance on Article 31, Annex 9 (State of Play) indicates that central-level conditions also influence the practical consistency of cross-border investigations, particularly in relation to how evidence and information move between jurisdictions. While the EPPO framework is intended to prevent evidence from being rejected solely because it was lawfully obtained in another Member State, divergent national evidentiary standards and procedural frameworks continue to create operational challenges in cross-border cases. The evidence also suggests that some interoperability mechanisms are still evolving. For example, as noted in the Compliance Assessment carried out for this study, Eurojust hit/no-hit exchanges were not yet automated, meaning that coordination still relied on regular communication rather than automated workflows.

The 2024 updated guidelines on the application of Art. 31[72] explicitly take account of the CJEU judgment in Case C-281/22, clarifying how judicial review should be understood in the handling and assisting Member States and aiming to reduce divergent approaches and ensure more predictable safeguards where investigative measures interfere with Charter rights. This clarification should, in principle, support more consistent handling of cross-border investigative measures across participating Member States by reducing uncertainty around the respective roles of the handling and assisting jurisdictions.

At the same time, the evidence signals potential constraints on consistency at the "edges" of competence allocation. An interview with a stakeholder from academia/legal field characterises elements of Article 25(3) as *"illogical and potentially counterproductive"*, warning that aspects of competence allocation could result in inconsistent application across MS, undermining uniform protection.

This highlights a plausible mechanism by which similar fact patterns could end up being handled differently: **where competence allocation rules interact with national sanction structures or "damage to another victim" assessments, the EPPO's ability to retain or exercise competence might vary between jurisdictions**, with potential downstream

[70] https://www.eppo.europa.eu/en/about/legal-framework
[71] Decision of the College of the European Public Prosecutor's Office Of 26 January 2022 Adopting Guidelines of the College of the EPPO on the Application of Article 31 Of Regulation (EU) 2017 /1939. https://www.eppo.europa.eu/sites/default/files/2024-09/2024.052_College_Decision_Guidelines_on_Article_31_EPPO_Regulation.pdf
[72] College Decision 052/2024

effects on whether a case is prosecuted by the EPPO or left to national authorities. Whilst without concrete examples, this was echoed in several interviews with national authorities and practitioners.

Furthermore, survey responses point to some perceived risks to consistency in practice, including concerns about legal complexity, the continuing importance of national prosecutorial and judicial frameworks in case handling, and cooperation gaps around certain recovery-related actors. For example, one survey respondent recalled a situation where challenges were experienced when handing over the case to the national authorities:

> *"I was conducting criminal proceedings on suspicion of VAT evasion. The tax office wanted to expand the charges. I refused because I lacked jurisdiction. The tax office then contacted the European Public Prosecutor's Office (EPPO). I subsequently transferred the case to the EPPO, which took it over. However, it was returned to me a few weeks later. In the meantime, the EPPO had expanded the case to include charges for which I had no jurisdiction and restructured the case file. As a result, I have not been able to conclude the proceedings to this day and now have to conduct investigations for which I am not responsible."*

These responses are relevant as early warning signals of where inconsistency may arise, but they do not in themselves demonstrate differential prosecution outcomes between Member States in comparable cases.

### EQ1.5: To what extent has the EPPO managed, in practice, to direct investigations and prosecutions in the Member States, and ensure effective coordination of its cross-border investigations and prosecutions?

The evidence indicates that **the EPPO has, to a large extent, been able to direct investigations and prosecutions through an expanding operational caseload across participating Member States**, and to coordinate cross-border investigations via structured cooperation tools and a growing volume of joint operational actions. However, the evidence also suggests that effectiveness in direction and coordination remains partly contingent on how smoothly competence questions are handled in practice and on the quality and timeliness of national-level cooperation, with several national authorities flagging interpretative and procedural frictions.[73]

Operational reporting indicates that the EPPO is actively directing a growing portfolio of investigations and prosecutions across participating Member States. Between 2021 and 2025, total reports received increased from 2 832 to 6 966, reports from national authorities rose from 1 351 to 2 107, and investigations opened increased from 576 to 2 030, including a nearly 35% rise in 2025 compared with 2024. This suggests that the EPPO is operating in practice as a public prosecutor's office through its decentralised structure, while coordinating an expanding cross-border caseload (increasing from 316 in 2022 to 987 in 2025, despite the share of cases remaining stable at approximately 28%) rather than merely facilitating cooperation between national authorities.[74]

The 2025 Annual Report provides Member State-level fiches covering active cases, indictments, convictions and decisions to assign measures to assisting EDPs in another participating Member State. This confirms that the EPPO's investigative direction, prosecution outputs and cross-border assignments are distributed across the participating system. However, raw differences between Member States do not, on their own, allow robust comparative conclusions about relative effectiveness, as they are shaped by

[73] Responses to the MS questionnaire disseminated through the Council
[74] Based on the Annual Reports 2021-2025 and Consolidated Annual Activity Report 2023

differences in caseload, fraud patterns and procedural timing. For example, the 2025 report shows Member State-level prosecutorial and cross-border activity in both larger and smaller jurisdictions, with Austria recording 12 indictments and 15 assignments to assisting EDPs, Belgium 31 indictments and 104 assignments, and Italy 310 indictments and 135 assignments in 2025.

With regard to the coordination of cross-border investigations and prosecutions, several operational indicators indicate that cross-border coordination mechanisms are being used extensively and are enabling joint action. According to the 2025 Annual Report, the EPPO reports that 27% of its active investigations involved a cross-border dimension, indicating routine cross-border casework rather than isolated instances.

Evidence of coordinated cross-border operational delivery under the direction of EDPs continued in 2025, notably demonstrated by Operation Calypso in June 2025. In this case, the EPPO coordinated a massive cross-border raid spanning 14 countries. The operation resulted in 101 simultaneous searches across Bulgaria, France, Greece, and Spain, targeting a criminal network responsible for an estimated EUR 800 million in damages. Annex 9 (State of Play) discusses that this operational coordination is enabled by central-level investments in digital infrastructure and workflow tools, with the CMS described as the backbone of the EPPO's single-office model and a key mechanism to reduce duplication across jurisdictions. The state of play also notes efforts to improve consistency by expanding access to certain EPPO digital tools for National European Delegated Prosecutors' Assistants (NEDPAs), intended to improve data quality and reduce administrative burden on EDPs, alongside exploration of solutions such as real-time case mirroring with national systems.

The VAT fraud case study (see Annex 8, Case Study 3) provides a concrete illustration of cross-border coordination in action. It describes how the EPPO's operating model combines central analytical capability with case handling through EDPs, enabling coordinated action across jurisdictions in complex VAT schemes. The examples of Operation Admiral and the Midas investigation are presented as practical demonstrations showing how cross-border investigative steps can be organised and executed in parallel across multiple countries where the fraud pattern and evidential footprint are inherently transnational.

This operational picture is broadly consistent with the Member State questionnaire feedback shared for this study through the Council. Across a number of participating Member States, respondents describe coordination and competence handling as generally smooth, often resolved through consultation and direct dialogue, including in situations where parallel investigations arise.

The picture is further qualified by evidence from the EPPO's contribution to the Rule of Law document on cooperation between the EPPO and authorities of the participating Member States, which points to recurring national constraints on the EPPO's practical ability to direct investigations and prosecutions. Across several participating Member States, the EPPO indicates a lack of dedicated or sufficiently specialised police support, delays linked to competing national priorities, and operational capacity gaps that affect the speed and quality of investigative follow-up. In some cases, cross-border coordination is further complicated by deficits in language capacity, translation support or technical resources. The same material also points to national legal and judicial obstacles, including competence conflicts, fragmented domestic prosecution structures and procedural constraints that can delay or narrow EPPO action. These findings reinforce the conclusion that, although the EPPO is functioning in practice as a decentralised prosecutorial office, the effectiveness of its direction and coordination remains partly dependent on the national systems through which it must operate.

Overall, the evidence indicates that the EPPO has, to a large extent, managed in practice to direct investigations and prosecutions across participating Member States and to coordinate cross-border investigations effectively through its decentralised structure, central case-management tools and operational assignment mechanisms. However, the quality, speed and consistency of that direction remain partly dependent on national police capacity, domestic procedural frameworks, competence handling and the timeliness of cooperation from national authorities. The evidence therefore supports a broadly positive finding, while also showing that operational effectiveness is not yet fully uniform across jurisdictions and remains vulnerable to national bottlenecks.

### 4.1.4 Governance and Internal Functioning (EQ1.8)

EQ1.8: How effective have the EPPO's governance structure (in particular the division of tasks between the European Chief Prosecutor, the College, and the Permanent Chambers) and working practices been in enabling the EPPO to fulfil its mission?

This evaluation question assesses whether the EPPO's internal governance arrangements and day-to-day working practices enable it to deliver its mission effectively (see Annex 9). It focuses on whether the division of tasks between the European Chief Prosecutor (ECP), the College and the Permanent Chambers supports: (i) timely decision making, (ii) consistency across participating Member States, and (iii) effective handling of cross-border cases.

A detailed description of the governance structure, internal decision-making procedures, the role of the Permanent Chambers and key operational systems is provided in Annex 9 (State of Play) and is not repeated here. The evidence used to answer these questions is also severely limited by the lack of feedback from the broader EPPO team, including EPs and EDPs (see section 1.2. of this report for limitations due to EPPO's engagement and mitigation measures). As such, the question is answered with evidence from desk research, consolidated input from the EPPO senior staff and external views.

The **EPPO's governance structure appears broadly effective in enabling mission delivery**, particularly by providing a "single office" decision chain that can steer priorities centrally while supporting operational delivery across jurisdictions. However, the evidence indicates that effectiveness is moderated by two persistent constraints.

- Operating across diverse national procedural environments (including Permanent Chambers legal distance and national procedures issues).
- Operational enablers and interfaces (including CMS and external partner interfaces).

#### Governance design and intended contribution to effectiveness

The EPPO model is designed to combine strategic steering at the central level with operational delivery through EDPs embedded in national systems (decentralised level). In this design, the ECP leads the Office, directs its activities and represents it externally. This includes proposing strategic and policy decisions. The College provides general oversight, determines priorities and prosecution policies, and adopts internal rules, whereas the Permanent Chambers monitor and direct investigations and prosecutions, including decisions on prosecution, referral, dismissal, and simplified procedures. Several elements of the design are intended to support effectiveness through timely and consistent decisions at scale:

- **Decision flow and timeliness**: The College's ability to adopt decisions through convened meetings, written procedures for urgent matters, and silent procedures for less substantial items is intended to avoid bottlenecks and maintain decision continuity.

- **Consistency and workload management**: Permanent Chamber case allocation is structured, including random allocation using CMS case numbers, and corrective measures if allocation creates workload imbalance.[75]
- **Proportionality**: The framework includes tools intended to ensure that full Permanent Chamber handling is reserved for cases where it is proportionate, including the ability to delegate decision-making to the supervising European Prosecutor in certain circumstances.

### Effectiveness in practice: enabling factors

Stakeholder interview evidence with former EPs indicates several ways in which the governance model and working practices have enabled mission delivery, particularly in the early operational phase.

- **Rapid operationalisation:** Interviewees described the speed with which the EPPO became operational as a significant achievement given the novelty and complexity of the institution. This is relevant to effectiveness because the governance arrangements had to support not only the direction of casework, but also the rapid establishment of internal rules, routines and working relationships.
- **Cross-border cooperation gains:** Interviewees highlighted that working within the "single office" can reduce friction relative to traditional mutual legal assistance, including faster coordination, shared working culture, and easier information flow across cases. This aligns with the intended effectiveness logic of the single office model, which is designed to reduce frictions in cross-border cooperation and support coherent handling of multi-jurisdictional cases.
- **Visibility and pattern recognition:** Interviewees emphasised the operational benefit of having a central-level overview of cases, which makes it easier to identify recurring entities, connections and patterns across files. This is consistent with the scaling of cross-border activity presented in Annex 9 (State of Play).

While the governance model enables cross-border work and central steering, the evidence points to several constraints that can hinder effectiveness in practice.

### Effectiveness constraints and risk factors

#### *Permanent Chambers: consistency versus proportionality and legal distance*

Interview evidence suggests mixed assessments of the proportionality and practicality of the Permanent Chamber model. One former EP viewed chamber oversight as valid and useful for complex files, but potentially excessive for simpler cases, suggesting the need for lighter handling mechanisms where full chamber review adds limited value.

Another former EP raised more structural concerns, arguing that chamber members may not be sufficiently close to the applicable national procedural context, despite chambers taking decisions with decisive procedural effects. They also questioned how chamber decisions interface with national concepts of hierarchical review or victim appeal in systems where such routes exist. One former EDP interviewed was also of the opinion that EDPs should be more present (potentially virtually) in the Permanent Chambers to be able to provide a better explanation of the actions they have taken, and explain the local procedural differences they may face. Currently, while EDPs can be invited to PC discussion, it is generally the role of the national EP to provide information about the local legal system.

[75] The EPPO's Internal Rules of Procedure (IRP) mandate that the allocation system be based on a *"random and automatic allocation of cases to Permanent Chambers"*

These perspectives indicate a realistic effectiveness risk: as caseload grows, the Permanent Chambers may face increasing pressure to balance consistency and oversight with speed and proportionality. This pressure is visible in operational scale indicators. The number of active investigations increased sevenfold between the end of 2021 and the end of 2025, rising from 515 to 3,602, with particularly sharp year-on-year growth in the early operational period. Importantly, this trend increases the monitoring burden on the chamber system and reinforces the importance of effective proportionality tools and support capacity.

### *National procedural diversity*

Annex 9 (State of Play, governance section) notes that while the EPPO Regulation envisages a clear internal decision chain (EDP to supervising EP to Permanent Chamber), national procedural arrangements can complicate its application. In particular, where investigative and/or judges or other national authorities retain powers over key prosecutorial decisions, this can constrain the extent to which Permanent Chambers can supervise case direction and outcomes in the way the Regulation intends. In addition, national reporting and procedural layers can delay the flow of information to the EPPO, increasing the risk of filtering or delay at the front end of the governance chain. Essentially, the effectiveness of central governance is partly contingent on how far national procedures allow the EPPO decision chain to operate without friction.

The EPPO's 2024 and 2025 Annual Reports explicitly state that investigations into fraud reveal *"significant disparities across Member States,"* which reflect variations in fund allocation, fraud schemes, and crime detection capabilities. For example, referrals to national authorities under Article 34 vary markedly across jurisdictions, with some Member States acting as outliers. For example, in 2025, Italy referred 203 cases to national authorities, and Slovakia referred 74 cases. In stark contrast, many other jurisdictions referred very few or none at all, such as Luxembourg (0 cases) and Cyprus (0 cases). Indictments are concentrated in a limited number of Member States, while the use of simplified prosecution procedures under Article 40 is highly uneven because availability and uptake depend on national law and practice. In 2025, the EPPO filed a total of 275 indictments across all participating Member States, with just three countries accounting for the vast majority of these: Italy: 124 indictments; Germany: 37 indictments; Romania: 20 indictments.[76]

This continues a historical baseline problem where prior to the EPPO's creation, OLAF data showed that national conviction rates for EU fraud cases varied drastically, ranging from 19% in some Member States to over 91% in others.[77]

The EPPO governance framework includes mechanisms intended to mitigate these divergences and support consistent practice. Permanent Chambers provide a central oversight and quality assurance layer by approving key prosecutorial decisions and, where necessary, instructing further investigative steps to align proposals with the EPPO policy. In parallel, the College has adopted operational guidance to standardise decisions on evocation and referral, simplified prosecution procedures, and cross-border investigations, complemented by training through the EPPO Academy and thematic workshops. Overall, these arrangements provide an institutional basis for harmonisation, but persistent outcome variation suggests that consistency remains partly constrained by national procedural environments and the uneven availability of disposal mechanisms.

[76] Annual Report 2025
[77] Legislative Financial Statement (2017)

#### *College and leadership roles: potential sensitivity in role boundaries*

By design, the College sets priorities and prosecution policies while the ECP leads and represents the Office. Interview evidence indicates that, in practice, the balance between collegial governance and strong central leadership can be sensitive. This was particularly the case during the early period of institutional set-up. One former European Prosecutor suggested that Member States with particularly high caseloads, such as Italy, may exert a disproportionate informal influence in College discussions, because the volume of their cases can shape shared assumptions about what is "typical" or operationally important.

As this evidence is drawn from a limited number of interviews, it should be interpreted cautiously. Still, they point to a plausible effectiveness risk where governance roles are experienced as ambiguous, or where diverse national approaches are difficult to reconcile into predictable, transparent central guidance.

### Tools and operational support

The CMS is a core component of the EPPO's single-office model, designed to support secure access to case information, information-sharing and central oversight across the Office. Stakeholder feedback from a former EP and national practitioners suggests, however, that usability and document handling can be burdensome, particularly in complex and document-heavy financial crime investigations. This is relevant to governance effectiveness because the Permanent Chambers and other central oversight mechanisms depend on timely and reliable access to case material. At the same time, some national actors described the CMS as an important enabling tool for linking information across jurisdictions and identifying cross-border connections between cases. This suggests that the CMS is not only an operational dependency, but also a key enabler of effective central steering and coordination.

### Selection and careers paths for EPs and EDPs

The selection procedure for EDPs and EPs is set out in the Regulation. However, the efficiency of the procedure relies on national systems. The current application of the Regulation can translate into delays in the appointment of EPs or EDPs, thus in practice preventing the EPPO from operating at its full potential, or potentially not having the ability to operate in a Member State. While this issue is theoretical and this evaluation has not identified practical cases, some shortcomings were identified. One former EDP questioned the different procedures to be confirmed in their post. They mentioned a case where, despite arriving first in the national procedure, a potential EDP had to be interviewed in person at the central EPPO office, while others were not, creating a feeling of inequality in the procedure.

While there were teething problems in terms of the non-wage benefits of EP and EDPs (delays in pension or social security payments, child benefits), these appear to be in the process of being addressed. However, some issues remain. Examples include Belgium offering a "guarantee" of rights without providing specific details or security ensuring these pensions will be equivalent to those of national prosecutors rather than paying pensions directly, as well as EDPs in Malta being treated as self-employed.

Both the central office and former EDPs interviewed understood the difficulty in setting up a new complex system of payment and HR management with different regimes applied to each EP and EDP based on their country of origin. One issue that was mentioned related to the career path of EDPs and EPs once they leave the EPPO. Former EDPs interviewed mentioned there was a need to ensure the system evolved to allow for EDPs to remain in their position for longer, which does not appear to have been taken into account in the development of the Regulation. Furthermore, there are national discrepancies, with the national law of some Member States diverging from the Regulation, including setting a

maximum tenure for EDPs to 10 years (IT), or the ability for the Prosecutor General to dismiss EDPs with three months' notice (PL).

#### External working practices: interfaces with Commission services and OLAF

Although the core governance question is internal, evidence from interviews with EU IBOAs suggests that working practices affect how effectively the EPPO can execute its mission in shared management contexts. For example, some European Commission DGs described cooperation with the EPPO as largely request-driven, with the EPPO frequently seeking information and documents needed to understand programme rules, clarify the division of responsibilities between the Commission and Member States, determine what information the Commission could access directly, and interpret audit findings or irregularities. They also reported that cooperation could be slowed by differing assumptions about where operational documentation was held, as well as by duplication and deconfliction challenges where OLAF and the EPPO were pursuing parallel tracks.

Overall, the EPPO's governance structure and working practices appear broadly effective in enabling mission delivery. The single-office model, the division of roles between the ECP, the College and the Permanent Chambers, and the supporting case-management infrastructure provide a credible framework for central steering, cross-border visibility and coherent decision-making. However, effectiveness is not frictionless. As caseloads increase, the Permanent Chambers face growing proportionality and workload pressures, while national procedural diversity and dependence on operational enablers such as the CMS and external interfaces can slow or complicate the intended decision chain. The evidence therefore supports a broadly positive finding on governance effectiveness, but with important caveats regarding scalability, national procedural friction and the limited breadth of direct operational feedback available for this assessment.

**Note on limitations answering this question**: While the study originally intended to gather input from EDPs and administrative staff through surveys, this was not possible. As a partial mitigation, the study team conducted a site visit during which senior EPPO staff were interviewed in group discussions.

As direct engagement with EDPs could not be arranged during the study period, the evidence base for assessing the effectiveness of the EPPO's governance is limited and draws on a relatively narrow range of sources, primarily documentary review and discussions with two former EPs and relevant EU IBOAs.

Although intended and approached, the study team did not manage to secure interviews with more former EPs and former EDPs, which further constrains the breadth of perspectives available for this analysis.

### 4.1.5 Cooperation with EU IBOAs and International Partners (EQ1.9, EQ1.10)

This section focuses on the cooperation of the EPPO with the EU IBOAs and international partners. From the EU point of view, OLAF is a key partner and is therefore subject to a large focus of the answer. The analysis relies on different sources including interviews with key stakeholders, survey responses as well as the case studies (Annex 8).

### EQ1.9: How effective is the cooperation between the EPPO and the EU institutions, bodies, offices and agencies in the investigation of PIF offences, the recovery of funds and application of administrative measures?

In its day-to-day operations, the EPPO engages and cooperates with several partners, including EU IBOAs. To govern these relationships, the EPPO often enters into working arrangements with partners.

#### Cooperation with OLAF

Both the EPPO and OLAF have been tasked with protecting the EU's financial interests by investigating conduct affecting such interests. OLAF's core mission is to carry out independent administrative investigations into irregularities involving EU funds, while the EPPO is responsible for investigating, prosecuting and bringing to judgment crimes against the financial interests of the EU. Given the similarity of the scope of the cases they are responsible for, to date, the cooperation between the EPPO and OLAF (as per Art. 101 of the EPPO Regulation) mainly focuses on avoiding duplication of efforts and exchanging necessary information and complementing each other's mandate.

The OLAF Regulation was amended in 2020 to take into account the entry into force of the EPPO Regulation. While in the EPPO Regulation, relations with OLAF are covered in a single article (Art. 101), the revised OLAF Regulation provides much more detail on the type of cooperation between the two offices in Articles 12c-12g. The Regulation includes details on the types of investigations where the two offices can cooperate, including complementary investigations, exchange of information and support. According to OLAF stakeholders, some key cooperation elements set out in the OLAF Regulation are not mirrored in the EPPO Regulation, which creates practical and legal uncertainties.

While the mandates of the EPPO and OLAF are distinct, stakeholder feedback suggests that the overall legal framework remains complex and is not as clear as it could be, as it requires coordination between national, EU administrative, and EU criminal procedures. Thus, the system in place does not always prevent the duplication of investigations being opened. In July 2021, OLAF and the EPPO signed a Working Arrangement setting out ways in which the two organisations are to cooperate and support each other.

The EPPO and OLAF cooperate in various ways, including sharing expertise and trends with each other. The main procedures in the cooperation between the EPPO and OLAF include mutual reporting, the hit/no-hit mechanism, complementary investigations and support activities. It also defines deadlines within which each of the bodies should react in relation to the different requests or reporting. The evaluation findings show that since 2021, the cooperation between OLAF and the EPPO has been increasing (see Table 49 in Annex 9).

However, the process for information sharing between the two organisations is complex and could be simplified. As further highlighted in Annex 9 (State of Play), OLAF is the largest source of case referrals to the EPPO among the EU IBOAs. Between 2021 and 2024, OLAF has consistently provided over half of the ECRs submitted to the EPPO by EU IBOAs. OLAF's role is central to the EPPO's reporting, whether by sending ECRs themselves or by assessing and referring reports emanating from other IBOAs to the EPPO. While OLAF is a central player in the reporting structure among EU institutions, the EPPO also relies on a larger number of reports from other sources, such as national authorities and private sectors. In turn, the EPPO is exempt from the requirement applicable to all other EU IBOAs to transmit relevant information to OLAF[78], provided that the EPPO is competent. OLAF stakeholders consulted as well as data included in the European Court of Auditors Special

[78] Defined as: *"information relating to possible cases of fraud, corruption or any other illegal activity affecting the financial interests of the Union"* in Article 8(1) of the OLAF regulation.

Report 26/2025[79], confirmed that reporting from the EPPO to OLAF is limited, reflecting the limited obligation set out in the legal framework[80]. In addition, the number of dismissed allegations that the EPPO ultimately referred to OLAF since October 2023 is low. The ECA report highlighted that dismissed allegations are not brought to the attention of OLAF, limiting the potential for administrative purposes[81]. The ECA further noted that OLAF does not have the opportunity to consider whether it would be cost-effective to open an administrative investigation in 95% of cases initiated but discontinued by the EPPO. This assessment was shared by OLAF stakeholders, pointing out that the EPPO does not sufficiently report cases to OLAF, and that it remains within OLAF's competence to decide whether administrative action is necessary.

OLAF stakeholders reported that there is currently no direct access to each other's case management systems, and the existing "hit/no hit" system is outdated. As is further outlined in Annex 9, the ECA special report reveals inefficiencies of the current hit/no-hit system, which can delay the opening of investigations by several days. In cases where there are no suspicions of criminal conduct but the matter may fall under the EPPO's competence, OLAF carries out a hit/no-hit check before starting an investigation. The EPPO then manually cross-checks the information and shares the results with OLAF. Thus, clear efficiency gains could be made by introducing an automated hit/no-hit system, reducing the administrative burden and time spent. While full interoperability may raise concerns in the context of criminal proceedings, an automated system could also ensure confidentiality and further reduce the potential for duplicate investigations, avoiding inefficiencies.

In cases where there is a match through the hit-no-hit system, both organisations aim to ensure that the investigations are aligned and that follow-up questions can be asked to the parties involved. What should be avoided is that the two offices conduct investigations on the same facts without being aware of the other's investigations. Important in this context is that the EPPO is not obliged to deploy a hit/no-hit check, while OLAF has this obligation. This practice leaves room for mistakes and can go against the principle of non-duplication. OLAF stakeholders reported that there was at least one case where parallel investigations took place without the EPPO and OLAF noticing, which was only discovered through an on-the-spot check by OLAF. While it is not clear whether this was a one-off instance, for OLAF, the situation demonstrates a margin for improvement, as it shows that hit/no-hit checks should always be performed by both organisations.

Article 101(3) EPPO Regulation as well as Article 12f-g OLAF Regulation cover the EPPO's and OLAF's complementary activities. In addition, the Working Arrangement aims to facilitate close cooperation between the two organisations. According to the Working Arrangement, OLAF can conduct complementary investigations to address essential aspects of the protection of the EU's financial interests, including the adoption of administrative precautionary measures. During these investigations, the EPPO and OLAF can investigate the same facts simultaneously from two different viewpoints. Complementary investigations can be both proposed by OLAF and requested by the EPPO. In practice, OLAF is proposing more investigations compared to those requested by the EPPO. Overall, as further outlined in Annex 9 (Table 49), there is a low prevalence of both complementary investigations and support activities compared to the number of investigations opened by both EPPO and OLAF. For example, in 2024, the EPPO opened 1 504 investigations, compared to 5 support

[79] European Court of Auditors (2025). *Special Report 26/2025: EU bodies fighting fraud.* https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf
[80] When the EPPO is not competent to act, Art. 8(1) of OLAF Regulation should apply to it in the same way as for other IBOAs. However, this is very narrow, since most illegal activity affecting the interests of the Union falls within the EPPO's competence.
[81] European Court of Auditors (2025). *Special Report 26/2025: EU bodies fighting fraud.* https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf

activities and 21 complementary investigations concluded by OLAF in the same year[82] (no similar information is included in the 2025 EPPO Annual Report). OLAF argued that there is a need for a more structured "two-way" cooperation between administrative and criminal investigations. There is a difference in the aim of the investigation, with administrative investigations focusing on recovering the money, while the EPPO focuses on the criminal accountability of the suspects. OLAF stakeholders highlighted that this divergence creates tension and fragmentation between the two systems.

Interviews with OLAF staff pointed to the EPPO not sufficiently utilising OLAF's capacities to make financial or disciplinary recommendations, particularly through complementary investigations, whereas the EPPO considered that OLAF's involvement is not strictly necessary to adopt administrative measures. The ECA special report notes on this that *"complementary investigations by OLAF can be an effective way to reinforce the protection of the EU budget by recommending the adoption of administrative measures, such as exclusion from EU financing (blacklisting) and early detection, as early as possible in the process."* However, the EPPO also has the power to put suspects on the Early Detection and Exclusion System (EDES) referred to by the ECA.[83] Furthermore, in the EPPO's reply to the ECA special report, the EPPO noted that the cooperation framework between the EPPO and the Commission, established in December 2024, will allow the responsible Commission services, based on information from the EPPO, to adopt administrative measures "equally fast if not quicker" compared to OLAF recommendations originating from complementary investigations[84]. OLAF, in turn, noted some limitations to this system of exchange, indicating that the information and the elements sent by the EPPO to the Commission are not such (in nature and in factual elements) that can allow the Commission to take any measures in most cases. According to OLAF, the damage established by a criminal investigation was seen as not usually corresponding to the amount established as 'to be recovered' by OLAF through its administrative investigation. Thus, there is disagreement between the ECA and OLAF on the one hand, and the EPPO on the other hand, on the usefulness of involving OLAF in complementary investigations.

Finally, the EPPO can request support activities from OLAF during its investigations. In this context, the EDPs could rely on OLAF's investigative expertise and capacity for conducting criminal investigations, potentially increasing their effectiveness. OLAF stakeholders reported that support activities are particularly valuable in complex financial or structural projects, where OLAF's administrative expertise is essential. However, the Guidelines on Investigation Procedures (GIP) for OLAF staff specifically bar OLAF officials from using their most far-reaching investigative measures in support cases[85]. This cautious interpretation is due to the vagueness of the legal framework for support activities. Articles 101 of the EPPO Regulation and Article 12(e) of the OLAF Regulation do not provide sufficient legal certainty and clarity. Under this framework, the responsibility and liability to follow national evidentiary laws and respect the rights of suspects under support activities may be carried by OLAF, which is not designed to navigate different national criminal laws. In principle, the EDPs should assist OLAF in this. However, stakeholder feedback from OLAF indicates that some EDPs remain hesitant to engage with administrative investigations, as they are less familiar

[82] A similar conclusion is also made by the European Court of Auditors in their special report: "Overall, the figures show that the number of support cases has remained small over the three-year period compared to the number of investigations opened by both EPPO and OLAF.", see: European Court of Auditors (2025). *Special Report 26/2025, p. 16: EU bodies fighting fraud.* https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf

[83] Article 144(2) of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast), http://data.europa.eu/eli/reg/2024/2509/oj.

[84] Replies of the European Public Prosecutor's Office (EPPO) to the European Court of Auditors' Special Report on EU bodies fighting fraud: https://www.eca.europa.eu/Lists/ECAReplies/EPPO-Replies-SR-2025-26/EPPO-Replies-SR-2025-26_EN.pdf

[85] Point 10.2 and point 15.2 of the OLAF Guidelines on Investigation Procedures (GIP).

with such procedures. Thus, further clarification of the legal frameworks for support activities could be provided.

### Cooperation with Europol

According to Art. 102 of the EPPO Regulation, the cooperation between the EPPO and **Europol** focuses on information exchange, on request of the EPPO, concerning any offence within its competence, and the provision of analytical support by Europol to the EPPO related to specific investigations conducted by the EPPO. In turn, the EPPO-Europol cooperation is regulated in Article 20a Europol Regulation.

The cooperation between the EPPO and Europol is codified through different documents, starting with the Working Arrangement, signed in January 2021 (i.e. before the full setting up of the EPPO). The Working Arrangement sets out the modes of cooperation between the two organisations, mainly through the exchange of information regarding specialist knowledge or criminal investigation procedures, but also through the mutual participation in training activities as well as the provision of advice and support in individual criminal investigations. It was followed by an arrangement on the exchange and protection of classified information, and a Memorandum of Understanding on secure communication (both signed in November 2021).

Stakeholders from Europol were positive about the cooperation with the EPPO. They confirmed that the mandates of both organisations are respected, and the provisions of the Working Arrangement are well implemented.

Between 2022 and 2024, the number of requests for which Europol provided support (in the form of information exchange, analytical support, expertise, etc.) to the EPPO grew from 28 to 83 (158 in total). On the other hand, Europol submitted a total of 12 EPPO Crime Reports (ECRs) over the same period. No comparable data is included in the 2025 EPPO Annual Report.

Europol is part of the EPPO-Europol Steering Committee[86], which meets 1-2 times a year and is defining strategic priorities. The EPPO is closely cooperating with Europol's European Financial and Economic Crime Centre (EFECC) and is an associated party of several Analysis Projects (APs). In October 2024, the EPPO became a member of the EU Innovation Hub for internal security, hosted at Europol. The EPPO is also a participant in the European Multidisciplinary Platform Against Criminal Threats (EMPACT) Operational Action Plans (OAP) relevant to its mandate, including MTIC fraud and Criminal Finances, Money Laundering and Asset Recovery (CFMLAR). In 2024, the EPPO became the leader of an Operational Action (OA) under the EMPACT OAP targeting MTIC fraud.

The EPPO has indirect access to Europol data in relation to offences within its mandate through the hit/no-hit system. However, Europol stakeholders confirmed that they had a pilot project with Eurojust on the hit/no-hit system, and the lessons learned show that the tool is not the right one. The system was created in a context where less data was available. Now, Europol and the EPPO collect vast amounts of data. Besides technical challenges, the current system was not seen as very efficient. It is difficult to connect data without knowing the context behind it.

As a follow-up to searches and hits found, Europol shares data via its SIENA system (which the EPPO joined in 2022), designed to enable the exchange of operational and strategic crime-related information and intelligence between the Member States, Europol and its cooperation partners. The platform was launched in 2009. For Europol, it is the backbone of their activities as the broker of data, connecting them with all competent authorities. The

[86] EPPO, Relations of the EPPO with its partners, p. 107, available at: https://www.eppo.europa.eu/assets/annual-report-2024/pdfs/relations-eppo-with-partners.pdf

platform was developed in-house and is a state-of-the-art platform that meets the communication needs of EU law enforcement.

On the point of data exchange, however, Europol stakeholders stressed the fact that it is important that all data that the EPPO receives and that are not relevant to them, but could be interesting to Europol, are shared with them. The data can then be linked to serious organised crime investigations.

### Cooperation with Eurojust

In line with Art. 100 of the EPPO Regulation and Art. 50 Eurojust Regulation (EJR), the EPPO and Eurojust signed a Working Arrangement in February 2021 to govern their relationship, setting out their cooperation regarding exchange of information and judicial cooperation, institutional and administrative cooperation as well as processing of personal data, among other issues.

Both organisations have established a good relationship, having implemented indirect access to information in their respective case management systems based on a hit/no-hit system; cooperation in the form of meetings between the respective liaison teams and the EPPO cases supported by national desks at Eurojust; agreements on the workflow of the EPPO cases to be handled by Eurojust and the EPPO's participation in joint initiatives hosted by Eurojust.

However, the implementation of the hit/no-hit system with Eurojust has not been without challenges. The hit/no-hit exchanges between the EPPO and Eurojust were not yet automated, but instead had to be conducted through "regular communication" rather than an automated workflow. Feedback from interviews indicates that in practice, there are not many requests for exchange of data under the hit/no-hit system. The EPPO submitted 8 names for cross-checking to Eurojust in 2024, while Eurojust has not sent a request to the EPPO in the same timeframe. The low level of information exchange suggests that the exchange of data does not take place under the hit/no-hit system. If the situation was to be changed, the introduction of automated solutions, including a concept that authorities in Member States could give prior authorisation that data is shared with the EPPO and Eurojust, could improve the existing system.

The EPPO and Eurojust liaison teams meet on a regular basis, at least once a year since 2022, to discuss possibilities to strengthen institutional cooperation and coordination. In addition, there are high-level meetings between the Eurojust President and the European Chief Prosecutor. A strategic information session is planned for 2026 to discuss the current cooperation based on practical examples. Feedback from interviews suggests that there is still room for further cooperation when dealing with different crime types.

### Cooperation with spending DGs of the European Commission

Spending DGs should be instrumental in reporting cases to the EPPO, given their role in disbursing and monitoring EU funds. However, some challenges have been reported in the smooth collaboration between the spending DGs and the EPPO, resulting in a low number of EPPO reports stemming from the Commission as a whole.

A first challenge, mentioned above, is a cultural difference between the administrative role the DGs play and the criminal justice area in which the EPPO operates. This divergence creates specific areas of friction. First, there are some difficulties in translating the administrative realities of "irregularity" and "financial corrections" into the legal definitions of "actual damage" or "loss" required for criminal prosecution. Second, spending DGs do not hold the operational data for shared management funds. These data are held by national or regional authorities. Spending DGs also expressed some frustration at not receiving information from the EPPO on systemic deficiencies or crime patterns on the ground when investigations are ongoing. While they understand the need to keep the secrecy of the

prosecution, they noted that if they were aware of what the EPPO investigates, they would be able to monitor the system or look for fraudulent irregularities in a more targeted way.

Another recurrent point of friction for spending DGs relates to the EPPO's notification and communication practices. They have reported that they frequently learn about significant developments in investigations through press reports or press releases before receiving official institutional notifications. This lack of advance notice creates practical governance issues, as it triggers internal escalations and coordination needs that the DGs are unprepared to handle. Furthermore, some notifications have historically failed to mention the relevant national Paying Agencies as injured parties, which is a necessary detail for judges to recognise these parties in recovery procedures.

On a very operational level, one hurdle is the cumbersome process to transmit and share information. While a transmission tool for secure communication has been established, reports indicate it is not yet fully operational. Some DGs have described the current process as "heavy" and "bureaucratic," noting difficulties with ARES registration and password-protected links that hinder efficient case handling. Some senior officials have expressed a degree of nostalgia for the previous "single entry point" model, feeling that the current multi-layered system lacks clarity.

Despite these difficulties, spending DGs have referred to the EPPO as a "game changer" for its ability to connect cross-border fraud patterns that were difficult to address under purely national handling. There is consensus that the EPPO's understanding of the implications for the DGs, Member States, and the information they hold in shared management has improved significantly since 2022. The office is seen as providing a unique capability for criminal accountability that complements administrative tools, even if the final benefits are currently hard to evidence due to the long duration of criminal proceedings.

### Cooperation with Eurofisc

Launched in 2010, the Eurofisc network was set up to combat cross-border VAT fraud in the EU. The network consists of liaison officials from the 27 Member States and Norway. Its mandate includes the possibility to exchange information directly with Europol and OLAF. Eurofisc uses an electronic system, the Transaction Network Analysis (TNA) tool, to rapidly exchange and jointly process data. It also provides a platform for cooperation and information exchange between national tax officials, allowing Eurofisc officials to cross-check information with VAT Fraud risk signals, databases and information held by Europol and OLAF, and to coordinate cross-border investigations.

Regarding the cooperation between the EPPO and Eurofisc, Eurofisc stakeholders pointed out the lack of a legal framework to formalise ways of working together, which is a concern for Eurofisc. To date, the EPPO can obtain VAT information exchanged at the Union level under Regulation 904/2010 only by cooperating bilaterally with national tax authorities. This can happen through proactive cooperation, where national tax administrations provide the EPPO with cases, and reactive cooperation, where the tax authorities receive certain information on cases from the EPPO, where they need to investigate further. However, this mechanism can be quite long and cumbersome and does not include the investigation of intra-Community VAT fraud that involves several Member States. In this context, the role of the EPPO was seen as very helpful, given that the Office with its central role can cover numerous Member States in a more time-critical way compared to tax administrations at the national level. The EPPO was described as a game changer in the fight against VAT fraud, bringing significant impact to this field as administrative strategies alone are insufficient to dismantle criminal organisations.

The threshold of damages of at least EUR 10 million for the EPPO to get involved can sometimes complicate the ability of the EPPO to open or evoke a case. Anecdotal evidence from Eurofisc stakeholders indicated several cases where national tax authorities considered

cases to be handed over to the EPPO, but the value concerned was lower than the threshold and therefore fell outside the EPPO's material competence. Thus, the threshold can be hard to reach.

In addition, Eurofisc stakeholders felt that it was not always clear when the role of the tax administrations starts and ends, and when the EPPO should get involved. If roles and responsibilities are not clear due to the absence of a clear framework, there is a risk of duplication of work. In addition, Eurofisc stakeholders highlighted that there is no real feedback loop, meaning that it is not always clear how and when the EPPO is using the information provided.

EQ1.10: How effective is the cooperation with the competent authorities of non-participating Member States, enlargement countries and other third countries, as well as with international organisations? Do the rules on the representation of the EPPO in the international fora enable the EPPO to fulfil its statutory mission effectively?

**Third and enlargement countries**

According to Art. 99 of the EPPO Regulation, the EPPO can establish and maintain cooperative relations with, among others, third countries and international organisations. It may directly exchange information with these entities. Art. 104 of the EPPO Regulation outlines several key mechanisms for cooperation, including Working Arrangement with third countries' authorities, strategic information exchanges, mutual legal assistance in accordance with different legal bases, and the secondment of liaison officers to the EPPO. In practice, the EPPO can face certain challenges in being recognised by third countries as a competent authority for judicial cooperation in application of existing international agreements. The EPPO is formally a body of the EU, not a national authority. Nevertheless, the participating Member States have the obligation (pursuant to Art 104(4) EPPO Regulation) to recognise the EPPO as their competent authority. Traditionally, international agreements refer to cooperation between national authorities/states. Therefore, third countries might be unable to recognise the EPPO as a competent authority in the same way they would recognise a national prosecutor's office.

The EPPO has signed **Working Arrangements with prosecutors' offices in 14 third and enlargement countries**[87] and with **anti-corruption structures** in four third/enlargement countries[88] by the end of the year 2025. The EPPO also signed a Working Arrangement with the UK Customs authority (HMRC), the Federal Office of Justice of the Swiss Confederation and the Specialised Anti-Corruption Prosecutor's Office (SAPO) in 2025. Memoranda of Understanding were also signed with the Integrity Vice Presidency of the World Bank, the Ibero-American Association of Public Prosecutors (AIAMP) and the United States Department of Justice and Department of Homeland Security.

As shown in Table 50 in Annex 9, the number of active EPPO cases linked to third countries has significantly increased since the EPPO's establishment in 2021. In 2023, the UK accounted for 16% of these cases, China for 15% (with Hong Kong for a further 5%), followed by the USA (12%) and Switzerland (9%).

The cooperation with the EPPO was generally assessed positively by third country public prosecutors interviewed, particularly in the cross-border investigations and gathering of evidence. Timely communication, mutual understanding of procedural standards and effective exchange of documentation were commonly referenced. The EPPO's structure as a

[87] Working Arrangements have been signed with prosecutors' offices of Ukraine, Albania, Moldova, Montenegro, Georgia, North Macedonia (2022), Bosnia and Herzegovina (2023), Andorra (2024), Chile, Brazil, Peru, Costa Rica, Panama (2025). Please note: A Working Arrangement between the EPPO and the national public prosecutor's office from the Republic of Argentina is uploaded on the EPPO website but it does not include a date of signature.
[88] With Ukraine, Albania (2023), the Seychelles, and Moldova (2024).

single point of contact within the EU simplifies the legal cooperation process and can eliminate unnecessary procedural duplication. However, the number of cases in which the public prosecutors interviewed had dealt with the EPPO was low. There is a concern regarding the non-binding legal status of the Working Arrangements and whether there might be related challenges in the future regarding the use of evidence in court and personal data transfer. In this context, Switzerland's legal scrutiny of the EPPO's status was highlighted as an example where national courts required clarification on whether the EPPO qualifies as a single legal entity for cooperation. Legal uncertainties resulted in delays and raised questions about the EPPO's standing. In comparison to existing legally binding cooperation instruments with other EU organisations, such as Eurojust, third country stakeholders argued that these Working Arrangements allow for the secondment of prosecutors. In Ukraine, for example, the national law on the prosecution service only permits secondments where a legal basis exists. Thus, a secondment under the current Working Arrangement with the EPPO is challenging. An EU level agreement between third countries and the EU on the cooperation with the EPPO could thus ensure legal certainty, and could support future institutional developments, standard operating procedures, and facilitate secondments.

### Organisations and networks

The EPPO has also **formalised cooperation with a number of organisations and networks**, through which the EPPO gained observer status to the Camden Asset Recovery Inter-Agency Network (CARIN), the OECD Working Group on Bribery (WGB), the Egmont Group and the Council of Europe's Committee of Experts on the Operation of the European Conventions on Co-operation in Criminal Matters (PC-OC). In addition, the EPPO is a member of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network) and the Network of Public Prosecutors or equivalent institutions at the Supreme Judicial Courts of EU Member States (NADAL Network). The Office also engaged with the Intra-European Organisation of Tax Administrations (IOTA) and the World Customs Organisation (WCO). The cooperation between the EPPO and international organisations and networks resulted in several activities. For example, the EPPO has contributed to CARIN's Steering Group with training activities, led some of the Annual General Meeting (AGM) workshops, and uses the CARIN network operationally. The EPPO's ability to restrict large amounts of criminal proceedings from organised crime groups and the prosecution of these cases was valued as effective work.

### Non-participating Member States

The number of Non-Participating Member States (NPMS) to the EPPO has reduced over the evaluation period. Originally Denmark, Hungary, Ireland, Poland and Sweden were not participating. Poland and Sweden joined the EPPO in 2024, leaving the remaining three Member States as NPMS. The EPPO's strategy has been to ensure ties and cooperation with NPMS are strong, as it is crucial for investigating and prosecuting cross-border cases and for the recovery of assets. In this context, and according to Art. 105 of the EPPO Regulation, the EPPO signed a Working Arrangement with the Office of the Prosecutor General of Hungary in 2021 and the Danish Ministry of Justice in 2023. In this context, the EPPO also reported that Ireland did not execute several requests for mutual legal assistance in 2022, leading the EPPO to formally report the situation to the European Commission. In 2023, cooperation formally started with Ireland.

Feedback from interviews with the Hungarian prosecution service indicates that cooperation in accordance with Art. 105(3) of the EPPO Regulation works well. The Working Arrangement concluded with the EPPO, coupled with the notification by the participating Member States of the EPPO as a competent authority for the purpose of the EU instruments on mutual legal assistance, has been sufficient to enable effective cooperation mechanisms. National prosecutors are aware that they have to execute EOIs from the EPPO, and there

were 15 joint actions since 2021[89]. However, some experiences of parallel proceedings were identified, where both the EPPO and Hungarian authorities were conducting investigations over the same crime. There were challenges in the consultation procedure, laid down in the 2009 Framework Decision of the Council (2009/948/JHA), where the prosecution service did not receive any reaction from the relevant EDP. Possible areas for improvement include the way of communication, which currently takes place by email and postal service. The EPPO does not use the e-evidence system for the transfer of mutual legal assistance requests and EIOs (eEDES). The introduction of a safe system to share the relevant data would make the cooperation more secure and effective.

As is highlighted in Table 51 in Annex 9, there were only a few EPPO cases involving Denmark and Ireland between 2021-23, while the number of EPPO cases involving Hungary significantly increased in the same timeframe from 17 cases in 2021 to 80 cases in 2023. No data was provided for 2024 or 2025 in the EPPO Annual Report. In 2024, the EPPO sent 30 European Investigation Orders (EIOs) and mutual legal assistance requests in criminal investigations to Hungary, 21 to Ireland and 3 to Denmark, highlighting a continued need for cooperation. No data is available for 2025.

According to feedback from interviews with the prosecution service in Hungary, the EIOs received mainly concerned VAT fraud, including missing trader cases and carousel fraud cases. As these cases affect more Member States, the EPPO is seen as being in a better position to conduct investigations and more successful to cooperate with prosecution services across several Member States than individual national prosecution services.

While Irish legislation on mutual legal assistance was amended to create a legal framework for the EPPO to make requests for assistance to Ireland, the legislation for European Arrest Warrants (EAWs) was not amended, and as such Ireland does not recognise the EPPO EAWs. The Irish government has approved the drafting of legislation to allow Ireland to join the EPPO, and it is likely that a general scheme will be published in early 2026. At the time of submission of this report (March 2026), the general scheme had not yet been published.

### 4.1.6 Operational achievements: reports, investigations, prosecutions (EQ1.11, EQ1.12)

#### Reporting

The number of EPPO Crime Reports (ECR) has gradually increased since it started operations in 2021. The number of reports received increased from 2 832 in 2021 to 6 966 in 2025, a compound annual growth rate (CAGR) of 18.2%. Interestingly, the annual growth rate has been increasing, which points to a greater awareness of the EPPO and willingness to report cases. Private parties make up the majority of this increase, accounting for 70% of all reports to the EPPO. IBOAs, on the other hand, account for less than 7% of total reports (see Table 2 in section 3.3.1).

National authorities in participating Member States are increasingly reporting to the EPPO, and while some "negative conflicts of competence" exist, the reporting of national authorities to the EPPO was generally seen by interviewees to work well. In instances where interviewees reported issues, this was generally due to the initial setup phase and teething problems that subsided. In Austria, for instance, initial issues with customs reporting have been mitigated.

[89] Figure 15 refers to cases where coordinated actions, like searches and arrests, were simultaneously conducted in multiple Member States. The number of EIOs from EPPO since 2021 exceeds 100 (109 right now).

The aspect of reporting is an important one, as it is the basis for most cases taken on by the EPPO. Having an effective reporting system, covering relevant organisations involved in the identification of fraudulent activities is important to the success of the EPPO's mission. In this respect, Financial Intelligence Units (FIUs) play an important role. The EPPO has recognised this by using resources in developing cooperation with FIUs, as well as outreach events to inform FIUs of the role of the EPPO, such as the Egmont Group of FIUs meeting taking place in Luxembourg in 2025.[90] Out of 17 FIUs responding to our consultation, 13 reported a high or mature level of cooperation with the EPPO, highlighting uneven levels of cooperation. Some FIUs cooperate with the EPPO on the basis of Memoranda of Understanding, while others rely on the general anti-money laundering framework. This leads to discrepancies in technical capacity, with some FIUs calling for improvements in technical systems and secure channels for information exchange. One FIU representative explained that secure reporting channels were not in place, with information with the EPPO being exchanged via e-mail.

The relatively low number of reports received from other IBOAs should also be noted. First, some stakeholders (including from other IBOAs) pointed to a lack of "legal literacy" regarding the EPPO's specific mandate and competence. As discussed in section 4.1.5, the differences in mandates between the EPPO and OLAF, and more importantly the difference of scope between administrative and criminal proceedings they are responsible for, also has an impact. In addition, the 2021 working arrangement between the EPPO and the European Commission sets out OLAF as the contact point for the transmission of ECRs.[91]

Interviewees from the Commission and OLAF highlighted how spending DGs of the Commission, similarly to OLAF, operate in an administrative setting, where the recovery of funds and compliance with the rules of spending programmes is at the core of their tasks. This may create tensions with the criminal work of the EPPO, which is very different in nature.

They point to the fact that there might be confusion between whether to report cases to OLAF or the EPPO, with the former often being chosen over the latter. This is due to OLAF having existed for longer, and, being formally part of the European Commission, there is a "cultural proximity" between staff. This historical reliance on OLAF may have created a prevailing, albeit inaccurate, impression that the EU's financial interests were already well-protected prior to the establishment of the EPPO, leading to a culture where reports are still habitually directed to OLAF rather than the EPPO. Third, the different ways in which EU funds are managed in EU programmes. An important proportion of the EU budget is disbursed under the shared management model, under which Member States are responsible for the administration and disbursement of funds. As a result, Commission staff works through administrative rules and audits, rather than having full and direct operational ownership of projects.

### Investigations and prosecutions

The establishment of the EPPO has led to an increase in the identification, investigation, and prosecution of PIF crimes, which (as discussed in the next chapter) has potentially very important financial implications. Before the establishment of the EPPO, a significant volume of financial crime remained largely undetected and under- or not investigated, which was referred to by the ECP as a "continent of crime".

[90] See 2025 Egmont Plenary, Luxembourg – Co-Chairs' Statement, available at: https://egmontgroup.org/news/2025-egmont-plenary-luxembourg-co-chairs-statement/

[91] Agreement establishing the modalities of cooperation between the European Commission and the European Public Prosecutor's Office, 2021, Annex I

The total volume of active investigations increased from 576 in 2021 to 3 602 by the end of 2025, involving an overall estimated damage of EUR 18.34 billion. This represents a number of cases 44% above the initial expectation during the preparation of the EPPO Regulation proposal. The accompanying impact assessment estimated a caseload of 2 500 cases per annum. This data tends to confirm that fraud against the financial interests of the EU was systematically underestimated by pre-existing national systems, which often lacked the specialized resources or transnational perspective required to identify or prosecute these complex cases.

The EPPO's work has had a particular impact in addressing large-scale cross-border offences, such as MTIC. According to interviewees involved in national prosecutions, MTIC fraud was traditionally characterised by high-profit and low levels of detection by criminal groups. The impact of the EPPO in these cases is difficult to quantify. Firstly, Member States did not hold data on the number of indictments and convictions or data on amounts seized or recovered relating to PIF crimes. As mentioned above, when the EPPO sought to collect information on the scale of the issue to have a baseline at the start of its operations, over half of them did not have any data. Furthermore, the Member States having responded to a questionnaire disseminated through the Council seeking information could not provide information on the period before the establishment of the EPPO.[92]

Examples of large-scale cross-country EPPO cases include Operation Admiral (and the follow-ups) and Moby Dick[93] in which over 195 individuals and 400 companies have been investigated and which highlighted the sophistication of organised criminal groups in defrauding Member States of allegedly over EUR 520 million through VAT carousel fraud. While the proceedings are ongoing in the latter case, this and other operations would not have happened in the absence of the EPPO and its organisation model, according to interviewees at the national and central EPPO level.

Beyond the difficulty in assessing its quantitative impact, the establishment of the EPPO has led to a qualitative leap in the efficiency of investigations relating to crimes affecting the financial interests of the European Union. Interviewees reported the following improvements:

- First, going beyond the traditional cooperation mechanisms with the creation of an integrated "EU investigation and prosecution zone". Previously, cross-border evidence-gathering relied heavily on Mutual Legal Assistance (MLA) procedures, which were often slow and formalistic. Under the EPPO framework, a European Delegated Prosecutor (EDP) now has the authority to directly assign investigative measures to colleagues in other Member States. This process streamlines the exchange of investigative actions. In 2025, the EPPO issued 1 524 requests for assisting measures to EDPs in different Member States, achieving a speed and information gain that traditional mechanisms simply could not match. While there is no data to compare this to the situation before the establishment of the EPPO, practitioners highlighted that cases which would not have warranted further investigations in the past are now being followed up. The speed at which these measures can be taken is also a real added-value in terms of procedural efficiency.
- Another important aspect of the EPPO's effectiveness is its "helicopter view", enabling the office to identify connections across files that may appear unrelated to national authorities. In 2024, the EPPO organised 41 multi-site "Action Days"[94], allowing for simultaneous searches, arrests, and asset seizures across multiple jurisdictions. These

[92] See Council Questionnaire
[93] See https://www.eppo.europa.eu/en/media/news/moby-dick-suspected-ringleader-eu520-million-vat-fraud-investigation-turns-himself
[94] No data is provided for 2025 in the EPPO 2025 annual activity report.

types of action allow the EPPO to take measures in multiple locations across Member States simultaneously; they are crucial as they allow measures to be taken against cross-border crime in one single day/action. In some cases, this has allowed for crucial information identified in one site to lead to an arrest in a different Member State on the same day.

- Another impact is the role the EPPO is playing in the evolving context to tackle the forum shopping used by organised criminal groups to establish their operations in jurisdictions where the investigative and prosecutorial capacities are perceived to be reduced and under-resourced. One prosecutor interviewed mentioned a wiretapping case where the criminals discussed the possibility of relocating to a Member State which was not participating in the EPPO.

The EPPO's operational model has also resulted in a significant increase in the number of perpetrators brought to justice. The number of indictments rose from just 5 in 2021 to 275 in 2025. By the end of 2025, 517 cases were in the trial phase, and 159 convictions had been secured through investigations and prosecutions led by the EPPO. Unfortunately, there is no like-for-like data on the number of indictments, trials and convictions in the situation prior to the establishment of the EPPO. The EPPO impact assessment does provide some indications of the previous situation, with 199 convictions based on follow-up cases transferred by OLAF between 2006 and 2011. Out of 1 030 actions transferred by OLAF to Member States over the period, 471 actions had a judicial decision. It is important to note that these actions only refer to cases identified by OLAF in the course of their administrative investigations.

An additional impact of the EPPO is the anecdotal evidence that defendants are confronted with a much more solid case than in the situation before the EPPO was operational. One example is the Huracán case[95], where five defendants admitted most of the offences in light of the evidence against them and reached a plea agreement with the court. The judgment was pronounced less than six months after the filing of the indictment. The interviewee discussing this case highlighted how this type of outcome used to be rare in cases of financial crimes, as defendants relied on the fact that the investigators did not hold enough evidence to convict them.

The effectiveness of the EPPO is, however, limited by structural issues such as a lack of staffing (at the central, decentralised levels as well as the support it receives in some Member States). These issues are discussed in greater detail in section 4.2.3.

### 4.1.7 Financial impact: seizures, confiscations, recoveries (EQ1.13)

#### EQ1.13: To what extent have the amounts seized, confiscated, and recovered increased both in the participating Member States and the Union?

The amounts seized and frozen since the EPPO's operational set up in 2021 have increased, demonstrating the evolution of the EPPO into a mature institution with a proactive asset-recovery strategy. During its first seven months of activity in 2021, the office requested EUR 154.3 million to be seized, resulting in judicial orders granting the freezing of EUR 147.3 million. This increased substantially in 2022, the EPPO's first full year of operations, during which freezing orders totalling EUR 359.1 million were granted. In 2023, the total amount of freezing orders granted reached EUR 1.5 billion. This upward trend continued

[95] See https://www.eppo.europa.eu/en/media/news/investigation-huracan-main-defendants-convicted-eu53-million-vat-fraud-germany

through the 2024 reporting period, where judicial authorities granted freezing orders worth EUR 2.42 billion, before falling to EUR 1.13 billion in 2025.

**Table 5: Financial impact: freezing orders granted, confiscation and estimated damages to the EU budget.**

| Outcomes | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Freezing orders granted (EUR) | 147.3 million | 359.1 million | 1.5 billion | 2.42 billion | 1.13 billion |
| Assets frozen (EUR) | n/a[1] | n/a | n/a[2] | 849 million | 288.93 million |
| Estimated damage – opened investigations (EUR)[3] | 5.4 billion | 9.9 billion | 12.28 billion | 13.07 billion | 48.7 billion |
| Estimated damage – all active investigations (EUR)[3] | 5.4 billion | 14.1 billion | 19.27 billion | 24.8 billion | 67.27 billion |

***Source**: EPPO annual reports, 2021-2025.*

*[1] Confiscations of EUR 22 000 reported in the EPPO 2021 Annual Report.*
*[2] Final confiscations of more than EUR 60 million were ordered by courts in definitively resolved cases, as per EPPO 2023 Annual Report.*
*[3] These data present estimated damage only for investigations opened in a given year and estimated total damage, as reported by the EPPO in its Annual Reports.*

An important distinction must be made between the value of freezing orders granted and the value of assets effectively frozen within a specific reporting year. In 2024 for instance, while EUR 2.42 billion in freezing orders were granted, the actual value of assets physically secured and frozen by the office amounted to EUR 849 million. Across 2024 and 2025, the only years where comprehensive data were reported on assets frozen, 32.1% of the value of assets for which a freezing order was granted was actually seized.

Data on the final recovery of assets is much more difficult to collect. Assets can only be considered recovered at the conclusion of judicial proceedings that can span several years, once all remedies have been exhausted. Furthermore, while the EPPO addresses crimes affecting the financial interests of the Union, the situation regarding the recovery of assets is more complex. Amounts relating to VAT fraud that are recovered as a result of judicial decisions are retained by the Member States. Furthermore, the information provided in the EPPO annual report can also be misleading. As an example, the 2022 annual report refers to EUR 14.9 million "recovered before trial" in 20 cases. Given this refers to the pre-trial phase, it is likely that the figure refers to funds seized, rather than recovered following the final judicial decision.

**Box 3: Definitions relating to the freezing, confiscation and recovery of assets.**

The terminology used to assess the financial impact of the EPPO can be complex, and, in some cases, not coherent across reporting authorities. The definitions provided here are the ones used in Directive 2024/1260 on asset recovery and confiscation; by the Financial Action Task Force (FATF)[96] or the EPPO (in its annual activity report).

**Seizure of assets**: The prohibition of the transfer, conversion, disposition or movement of property

[96] FATF Recommendations, Glossary, available at: https://www.fatf-gafi.org/en/publications/Fatfrecommendations/Fatf-recommendations.html

on the basis of an action initiated by a competent authority or a court under a freezing mechanism. However, unlike a freezing action, a seizure is undertaken following a mechanism that allows the competent authority or court to take control of specified property (FATF).

**Confiscation**: means a final deprivation of property ordered by a court in relation to a criminal offence. (Directive)

**Estimated damage to the EU:** Damage effectively caused or likely to be caused to the EU's financial interests as a result of an offence, as assessed on the basis of available evidence at the time of determination. (EPPO) *NB: the EPPO, OLAF, spending DGs have different ways of assessing the estimated damage to the EU. For instance, if a fraudulent irregularity on a EUR 1 million project is identified early, after the disbursement of the first EUR 100 000, spending DGs will estimate the damage at EUR 100 000, while the EPPO will use the total figure of EUR 1 million.*

**Freezing:**

- the temporary prohibition of the transfer, destruction, conversion, disposal or movement of property or temporarily assuming custody or control of property (Directive)
- "prohibit the transfer, conversion, disposition or movement of any property, equipment or other instrumentalities on the basis of, and for the duration of the validity of, an action initiated" by a competent authority or a court under a freezing mechanism, or until a forfeiture or confiscation determination is made by a competent authority. (FATF)

**Freezing orders granted**: the value of assets frozen/seized in EPPO investigations in 2025, as granted by the competent courts or judges, if applicable, or as ordered by the European Delegated Prosecutor (EPPO)

**Recovery**: the process of "identifying, tracing, evaluating, freezing, seizing, confiscating and enforcing a resulting order for, managing, and disposing of (including returning or sharing), criminal property and property of corresponding value." (FATF)

Partial information is available in certain reports, in particular the EPPO's annual activity reports and the ECA special report on 'EU bodies fighting fraud'. According to these reports, EUR 22 000 were recovered in 2021. A more comprehensive picture is provided by the ECA, which estimates the total value of final recovery orders issued by national courts at EUR 231.7 million over the 2022-24 period. Once again, the actual amounts recovered are not provided. Despite asking the question to national authorities via a questionnaire circulated to Member States, no additional information on the final amounts recovered could be collected. This information blind spot is symptomatic of structural difficulties in collecting data.

The ECA has noted that the European Commission lacks a specific mechanism to monitor whether recoveries ordered by national courts, particularly in Value Added Tax (VAT) fraud cases where funds are retained by Member States, are correctly included in national VAT bases. To facilitate the Commission's follow-up on recovery for the EU budget, the EPPO reported that in 2024, it notified indictments and simplified prosecution procedures amounting to EUR 154 million in estimated damages related to expenditure fraud.[97]

### 4.1.8 Overall assessment of the EPPO's effectiveness

At the time of writing, the study finds that the EPPO Regulation has been effective to a meaningful extent in establishing a functioning EU-level prosecutorial framework for offences

[97] No data was provided for 2025

affecting the Union's financial interests, and in generating early operational results consistent with the intervention logic. Effectiveness is most clearly demonstrated in institutional set-up, operational activity, and strengthened cross-border case handling. However, the evidence base is more constrained for outcome-level performance, including final judicial outcomes, financial recovery achieved through final decisions, and longer-term impacts such as deterrence. These limitations reflect both the time needed for complex cases to mature through national judicial systems and structural constraints on the availability and comparability of outcome data across participating MS.

### Progress towards objectives and overall contribution

The EPPO Regulation and the Office have made a substantial contribution towards its intended objectives by creating an operational framework that enables investigations and prosecutions to be pursued under a common EU mandate, while mainly relying on decentralised delivery through national systems. The EPPO's existence and functioning address key weaknesses identified at the baseline, notably fragmentation of enforcement, uneven prioritisation of Union budget offences, and the practical barriers to pursuing complex cross-border cases through purely national mechanisms. Overall, the evidence indicates that the EPPO is broadly on track in achieving its objectives, while recognising that full effectiveness, particularly at outcome and impact levels, requires a longer time horizon to assess conclusively.

### Material competence and legal framework

The EPPO's material competence and legal framework are assessed as generally effective in enabling the EPPO to act within a defined mandate and to pursue the core PIF offences at the centre of that mandate across participating Member States, including in cross-border and mixed schemes. The evidence base indicates that the Regulation has provided a workable framework for allocating competence and structuring prosecutorial action, including in multi-jurisdictional contexts. This is also reflected in operational proxies: reports received rose from 2 832 in 2021 to 6 966 in 2025, new investigations opened reached 2 030 in 2025, and by the end of 2025, the EPPO had 3 602 active investigations, 27% of which had a cross-border dimension. The case portfolio also confirms that the competence framework is being used to capture core PIF criminality in practice, with 1 820 active cases involving non-procurement expenditure fraud, 981 involving revenue fraud, and 615, around 17% of all active cases, containing an inextricably linked offence.

However, effectiveness in this area is moderated by the interface between the Regulation and national criminal law and procedure. Differences in national legal frameworks and practices create variability in the take-in of EPPO cases, in how cases progress, and in how procedural steps are implemented in practice. In addition, borderline competence questions, particularly in relation to participation in a criminal organisation, inextricably linked offences, and the interaction between the EPPO Regulation and national implementation of the PIF Directive, can slow action or lead similar fact patterns to be treated differently across jurisdictions. While these factors sit partly outside the Regulation's direct scope, they affect how consistently the EPPO's mandate can be exercised in practice.

### Consistency and coordination across Member States

The evidence shows that the EPPO has improved consistency and coordination across participating Member States to a meaningful extent, particularly by introducing central oversight, common supervisory arrangements, and operational mechanisms for managing cross-border cases. This has strengthened information exchange, improved visibility over linked investigations, and supported a more coordinated handling of multi-jurisdictional cases than under the pre-EPPO baseline of fragmented national enforcement.

However, these improvements have not produced full practical uniformity. The exercise of the EPPO's mandate continues to be shaped by differences in national legal frameworks, procedural requirements, institutional structures and administrative practices. As a result, the consistency of implementation remains uneven across jurisdictions. The overall judgement is therefore positive, but qualified: the EPPO has strengthened coordination and promoted greater consistency, while national variation continues to limit the uniform application of the framework in practice.

### Governance and internal functioning

The EPPO's governance and internal functioning are assessed as effective to the extent that they have enabled the Office to become operational and to manage a growing caseload under a decentralised model. Available evidence points to an institutional architecture that is broadly functioning and capable of coordinating investigative and prosecutorial activity across participating Member States. Nonetheless, some aspects of internal functioning appear sensitive to resourcing, operational maturity, and the complexity inherent in a decentralised structure. Where the evidence base is still developing, including from stakeholder engagement that is ongoing or limited for certain groups, conclusions in this area are drawn with appropriate caution.

### Cooperation with EU and international partners

The EPPO has established effective cooperation with relevant EU and international partners to an extent that contributes to operational delivery and information exchange. Stakeholders generally identify added value in having a centralised prosecutorial actor able to interface with EU bodies and to facilitate cross-border collaboration. Effectiveness varies depending on the partner, the operational context, and the clarity of working arrangements. In some areas, cooperation is assessed as well established, while in others it is still consolidating, reflecting both institutional maturity and the broader cooperation landscape.

### Operational achievements: reports, investigations, prosecutions

Operationally, the EPPO Regulation has been effective in enabling the EPPO to receive reports, register cases, open investigations, and bring prosecutions in line with its mandate. The evidence indicates increasing operational activity and an emerging capacity to handle complex cases, including those with cross-border elements. This is a core area where effectiveness is most visible, as it directly reflects the Regulation's intended mechanism of change. However, operational volume alone is insufficient to demonstrate final outcomes. The present study, therefore, treats operational achievements as strong evidence of institutional and process effectiveness, while recognising that their translation into final judicial outcomes depends on factors within national judicial systems and on the time required for cases to progress.

### Financial impact: seizures, confiscations, recoveries

Evidence on financial impacts suggests progress in identifying and pursuing financial measures connected to the EPPO cases, including seizures and steps towards confiscation and recovery. However, the strength of conclusions is constrained by limited and non-uniform data on finalised recoveries and on comparable outcome indicators across Member States. This reflects both the duration of proceedings and structural limitations in reporting and comparability. Accordingly, the present study can only conclude that the Regulation appears to be on track to ultimately ensure higher recovery rates, but it cannot yet provide a definitive, system-wide judgement on the extent of achieved recoveries attributable to the EPPO action.

In light of the above, these draft final report findings support an overall conclusion that the EPPO Regulation has been effective to a significant degree in establishing and operationalising a novel EU investigative and prosecutorial framework and in delivering early results consistent with its objectives and intervention logic. Effectiveness is strongest at the levels of institutional functioning, coordination mechanisms, cross-border investigations and operational delivery. Effectiveness in terms of final judicial outcomes, aggregate financial recovery, and longer-term impacts remains emerging and cannot yet be assessed with the same level of confidence, due to the time lag inherent in complex cases and the limited availability and comparability of outcome data. The Regulation's overall effectiveness should therefore be understood as positive and substantively evidenced in its core operational dimensions, while recognising that a fuller assessment of outcome and impact effectiveness requires further maturation of cases and improvements in the evidence base.

## 4.2 Efficiency of the EPPO

The assessment of efficiency examines the relationship between the resources allocated to and used by the EPPO and the changes it generated (i.e. the activities conducted and the outcomes achieved). It responds to the overarching evaluation question: '*To what extent has the EPPO fulfilled its objectives at the lowest cost?*'

Many elements are considered in this assessment, including what are the costs and benefits of the EPPO and how do they accrue to different stakeholders, how and why does the EPPO's efficiency differ across its activities, including cooperation with national, EU and international partners, and whether there are areas where the efficiency of the EPPO's activities can be improved.

This section first provides an overarching assessment of the use of resources by the EPPO, before examining in more depth the efficiency of specific EPPO working practices and assessing the potential for simplification and cost savings.

### 4.2.1 Overview of the EPPO's use of resources

The EPPO achieved financial autonomy on 24 June 2021, prior to which its budget was consumed under the Commission. The EPPO is financed entirely through the general budget of the EU, with its annual subsidy since 2021 authorised under the EU MFF 2021-2027. From its initial operational year in 2021, the EPPO's financial needs have grown substantially, driven by the increasing number and complexity of investigations, particularly those involving cross-border VAT fraud and NextGenerationEU-related offences, as well as the increasing number of participating Member States. This has necessitated a similar evolution in the human resource capacity of the Office and has far exceeded the expectations outlined in the Legislative Financial Statement accompanying the draft Regulation.

This section examines the development of the EPPO's resources in more detail, presenting and analysing headline figures on budgetary evolution and implementation, as well as the development of the EPPO's human resources.

### Estimated EPPO resource needs: 2017 Legislative Financial Statement

In line with the Financial Regulation of the EU[98] (Regulation 2024/2509), the **Legislative Financial Statement** (LFS) accompanying a draft initiative aims to estimate the impact of the initiative on the EU budget over time. The below table presents the budget estimates for the proposed Council Regulation on the establishment of the EPPO, revised as of 8 June 2017[99]. The LFS anticipated a gradual budgetary increase over the timeframe 2018-2023, at which point the EPPO was expected to reach 'cruising speed', the point at which the Office was expected to have a stable structure and budget.[100]

It was estimated that the total expenditure of the EPPO over the six-year period would be EUR 58.6 million, which was an increase on the LFS accompanying the original proposal (total of EUR 36.1 million). While a proportionally significant increase was planned for 2021 (111.3%) – i.e. the year in which the EPPO would become operational – the anticipated year-on-year increases were otherwise modest, ranging from 18% to 27.2%.

The estimated budget, as detailed in the below table, was broken down as follows:

- 57.6% (EUR 33.8 million) was expected to cover staff costs under a gradual recruitment programme spanning the entire timeframe.
- 30.7% (EUR 18.0 million) was expected to cover operational costs, including an estimated 32.25 full-time equivalent (FTE) EDPs.
- 11.6% (EUR 6.8 million) was expected to cover infrastructure and operating expenditure.

**Table 6: Legislative Financial Statement – Estimated Budget 2018-2023 (EUR thousands)**

| Budget Title | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|---|---|---|---|---|---|---|---|
| Staff | € 0 | € 2 254 | € 3 294 | € 7 658 | € 9 252 | € 11 328 | **€ 33 786** |
| Infrastructure and operating | € 0 | € 690 | € 986 | € 1 479 | € 1 676 | € 1 972 | **€ 6 803** |
| Operational | € 0 | € 1 967 | € 1 967 | € 4 063 | € 4 649 | € 5 377 | **€ 18 022** |
| **Total** | **€ 0** | **€ 4 911** | **€ 6 247** | **€ 13 200** | **€ 15 577** | **€ 18 677** | **€ 58 611** |

***Source**: European Commission, revised Legislative Financial Statement, 2017*

The revised LFS also provided human resource estimates. As shown below, it was anticipated that the EPPO would require 115 FTE by 2023, comprising 80 FTE establishment plan posts and 35 FTE contracted external personnel. No Seconded National Experts (SNE) were foreseen in the LFS.

**Table 7: Legislative Financial Statement – Human Resource Estimates 2018-2023**

| Human resources | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|---|---|---|---|---|---|---|---|
| Establishment plan posts (FTE) | 0 | 32 | 5 | 23 | 8 | 12 | **80** |

[98] Article 31 of Regulation 966/2012 (in force at the time of the initial proposal), replaced by Article 35 of Regulation (EU, Euratom) 2018/1046 (in force at the time of adoption) and then by Article 35 of Regulation 2024/2509 (in force now).
[99] An initial version of the LFS was submitted as an Annex to the original 2013 proposal for a Council Regulation on the establishment of the EPPO, COM(2013) 534 final, 17.7.2023. A revised version was then prepared based on the draft Regulation, which resulted from the legislative negotiations as negotiated in the Council and agreed as General Approach on 8 June 2017.
[100] European Court of Auditors (2017) Rapid case review on the implementation of the 5% reduction of staff posts, p.7, footnote 6.

| Human resources | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|---|---|---|---|---|---|---|---|
| *Of which AD* | 0 | 26 | 3 | 14 | 4 | 4 | **51** |
| *Of which AST* | 0 | 6 | 2 | 9 | 4 | 8 | **29** |
| External personnel (FTE) – contracted | 0 | 0 | 5 | 17 | 7 | 6 | **35** |
| **Total staff (per year)** | **0** | **32** | **10** | **40** | **15** | **18** | **115** |
| **Total staff (cumulative)** | **0** | **32** | **42** | **82** | **97** | **115** | |

***Source**: European Commission, revised Legislative Financial Statement, 2017*

### EPPO financial resources (2021-2025)

In practice, the evolution of the EPPO's budget and human resources has been significantly different. An overview of the EPPO's budget evolution over the period 2021-2025 is provided in the table below. This table presents the figures as reported by the EPPO in its annual budgetary and financial management reports (2021-2024) to ensure consistency between the final and committed budget amounts and the related percentage breakdowns. However, the final and committed budget amounts reported by the EPPO differ from the appropriations ultimately recorded in Section III of the Union's annual budget. Therefore, to ensure accuracy and transparency, Annex 9 (section on Use of (human and financial) resources) presents both sets of data.

The committed budget for 2021 was € 34.5 million – over 2.6 times the LFS estimate for 2021. This figure has increased over the evaluation period to a final budget of € 85.9 million in 2025 as a result of consistently high year-on-year growth: 45.4% in 2022, 30.8% in 2023, 14.4% in 2024 and 14.2% in 2025.

### Table 8: Budget overview 2021-2025 (EUR thousands)

| Budget Execution | 2021 | 2022 | 2023 | 2024 | |
|---|---|---|---|---|---|
| **Final budget** | **€ 35 453** | **€ 51 202** | **€ 65 996** | **€ 76 382** | **€ 85 913** |
| **Committed budget** | **€ 34 544** | **€ 50 234** | **€ 65 719** | **€ 75 200** | **-** |
| *Staff expenditure (%)* | 33.9% | 41.1% | 44.7% | 43.8% | 48.8% |
| *Infrastructure and operating expenditure (%)* | 15.6% | 17.7% | 12.4% | 11.5% | 10.6% |
| *Operational expenditure (%)* | 50.4% | 41.1% | 42.8% | 44.6% | 40.6% |
| **Year-on-year growth rate in commitments** | **-** | **45.4%** | **30.8%** | **14.4%** | **14.2%** |
| **Committed/final budget (%)** | **97.4%** | **98.1%** | **99.6%** | **98.5%** | **-** |
| Paid/committed (%) | 80.3% | 78.1% | 85.7% | 87.8% | - |
| Paid/final budget (%) | 78.2% | 76.6% | 85.3% | 86.4% | - |

***Source**: EPPO Budgetary and financial management reports (2021-2024); remaining data for 2025 are from the College Decision of 16/12/2024 on the Adoption of the EPPO's budget for the Year 2025.*

***Note**: In 2021, a total of EUR 9.2 million was consumed while the EPPO was under the European Commission (i.e. before the EPPO obtained financial autonomy). As a result, the EPPO's reporting does not contain a breakdown of the committed budget by Title for the entire EUR 34.5 million. The percentage breakdowns by budget Title included in the table therefore relate to the EUR 25.3 million consumed after the EPPO achieved its financial autonomy.*

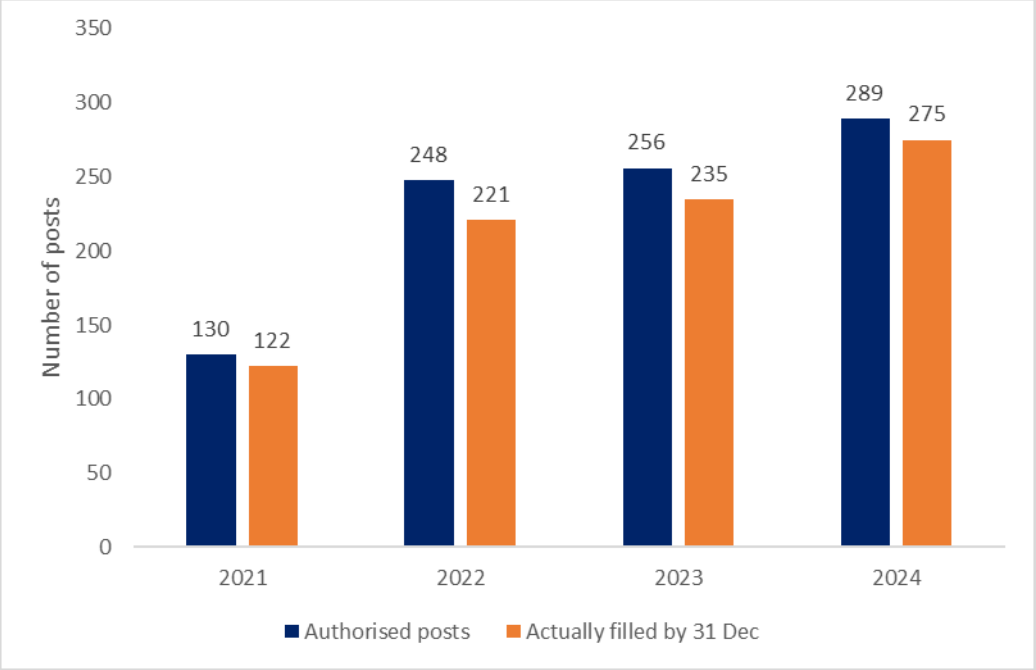
### EPPO human resources (2021-2024)

Growth in both statutory staff and EDPs has also been significant and has far exceeded the LFS estimates, particularly since the EPPO became operational. As illustrated in the below figure, the number of authorised and filled statutory posts more than tripled between 2020 (63 staff) and 2022 (221 staff) before increasing by a further 24.4% to the end of 2024 (275 staff).

The number of EDPs has increased in parallel. In 2021, the EPPO hired its first 95 EDPs. By the end of 2024, following the participation of Poland and Sweden, the EPPO had 166 EDPs.

The most recent figures, from December 2025, place the number of EPPO staff at 299 and the number of EDPs at 182 across the 24 participating Member States. The EDPs were supported by 178.5 National EDP Assistants (NEDPAs), rising from 104 across 22 participating Member States at the end of 2021.

**Figure 8: EPPO Statutory Staff: Authorised and filled posts by year (2021-2024)**




***Note**: The figure compares the EPPO Central Office establishment plan ("authorised posts") with posts actually filled as of 31 December each year. Figures are drawn from Annex IV of the EPPO CAAR.*

### EPPO screening and benchmarking of posts and resources by activity (2021-2024)

Within this context, a significant proportion of the EPPO's financial and human resources is allocated to operationally focused job types and activities. Based on the annual exercises to **screen and benchmark posts**, conducted by the EPPO and reported in the CAARs (Annex IV), the proportion of job types that can be considered 'operational' (including EDPs) was 90% in 2021, reducing to 85.5% in 2024 as the EPPO increased its administrative support capacities. However, it is important to note that the number of operational job types, including EDPs, increased significantly in absolute terms, from 225 in 2021 to 531 in 2024 (see Table 9 below).

The proportion of the EPPO's **activities** determined to be related to 'EPPO Prosecutions' in the period 2021-2023 – detailed in Annex V of the EPPO CAARs: '**Human and financial**

**resources by activity**' – was between 73.5% (2022) and 85.7% (2021) in terms of human resources and between 53.9% (2021) and 60.8% (2023) in terms of cost (see Figure 9 below). The categorisation of the activities under Annex V was amended in 2024 to align with the specific objectives for that year, with 61.9% of human resources and 63% of financial resources allocated to 'delivering on the EPPO's crime investigations and prosecution mandate'.

This exercise also illustrates that jobs providing administrative support within the EPPO have increased over the evaluation period, in both proportional (from 7.6% in 2021 to 11.1% in 2024) and absolute terms (19 posts in 2021 to 69 posts in 2024). An increase is also seen in the proportion of human resources focused on administrative activities, which increased from 9.1% (20 staff) in 2021 to 13.9% (55 staff) in 2023, although the costs related to these staff remained proportionally stable (between 25.5% and 27.8% of total costs).

For the activity 'Operations IT (CMS)', the costs and human resources increased steadily in absolute terms over 2021-2023, even if the proportional costs reduced from 20.6% of total costs in 2021 to 12.0% in 2023.

As the EPPO changed its categorisation of activities in Annex V of its 2024 CAAR to align with its specific objectives, it is not possible to compare the data on human and financial resources by activity directly. However, in 2024, 54 staff (18.7%) were linked to the activity pillar 'Administer the EPPO to deliver on EU public administration standards'; the other pillars were 'Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency' (26 staff, 9.0%), 'Protect EPPO personnel, physical and digital assets from security threats' (25 staff, 8.7%) and 'Build up, and integrate in, a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests' (5 staff, 1.7%) (see Table 10 below).

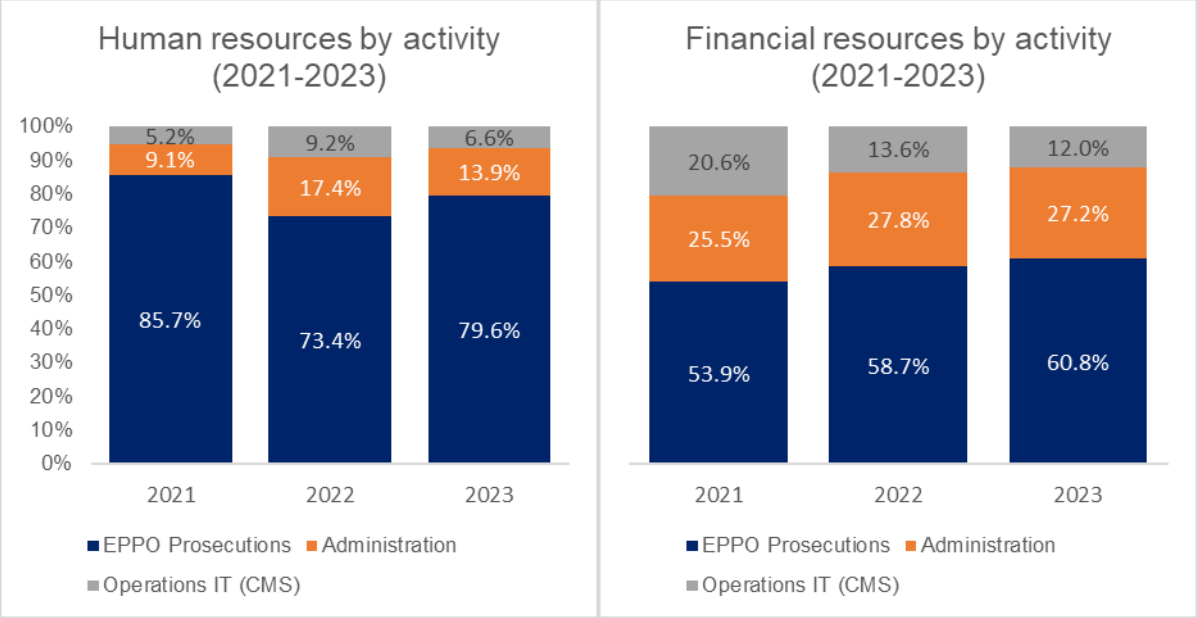
The below tables and figures present the detailed data from the screening and benchmarking exercises and the allocation of human and financial resources by activity.

**Table 9: EPPO job screening and benchmarking (2021-2024)**

| Job Type | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|
| **A – Administrative Support and Coordination** | **7.6%** | **6.3%** | **7.6%** | **11.1%** |
| A1 – Administrative Support | 5.6% | 3.0% | 3.0% | 6.3% |
| A2 – Coordination | 2.0% | 3.2% | 4.7% | 4.8% |
| **B – Operational (incl. EDPs)** | **90.0%** | **90.2%** | **88.8%** | **85.5%** |
| European Delegated Prosecutors (EDPs) | 48.0% | 26.5% | 26.1% | 26.7% |
| B1 – Top Level Operational Coordination | 22.4% | 31.8% | 31.3% | 31.6% |
| B2 – Programme Management & Implementation | 8.0% | 18.2% | 17.9% | 15.5% |
| B3 – Evaluation & Impact Assessment | 2.4% | 0.0% | 0.0% | 0.0% |
| B4 – General Operational | 9.2% | 13.6% | 13.4% | 11.8% |
| **C – Neutral** | **2.4%** | **3.6%** | **3.5%** | **3.4%** |
| C1 – Finance/Control | 2.4% | 3.6% | 3.5% | 3.4% |
| C2 – Linguistics | 0.0% | 0.0% | 0.0% | 0.0% |

***Source**: EPPO CAAR, 2021-2024*

### Figure 9: EPPO human and financial resources by activity (2021-2023)




***Source**: EPPO CAAR, 2021-2023. 2024 is not included as the EPPO changed how it categorised its activities.*

### Table 10: EPPO human (HR) and financial (Cost) resources by activity (2024)

| Activity | 2024 (HR) | 2024 (Cost) |
|---|---|---|
| Deliver on the EPPO's crime investigations and prosecution mandate | 61.9% | 63.0% |
| Deploy and make available information-, analysis- and case management tools to bolster investigations and prosecutions effectiveness and efficiency | 9.0% | 18.6% |
| Build up, and integrate in, a network of organisations and individuals, mutualising their capacity to deliver on common standards in fighting crimes against the EU financial interests | 1.7% | 1.2% |
| Protect EPPO personnel, physical and digital assets from security threats | 8.7% | 8.1% |
| Administer the EPPO to deliver on EU public administration standards | 18.7% | 9.2% |

***Source**: EPPO CAAR, 2024*

The below table compares the results of the EPPO's job screening exercises against the same activities conducted by Europol and Eurojust over the period 2021-2024.

### Box 4: Benchmarking of EPPO job allocation with Europol and Eurojust (2021-2024)

#### Benchmarking with EU JHA agencies

In its first years of operations, the EPPO allocated a higher proportion of jobs to 'Operational' roles than both Europol and Eurojust – 90% in 2021 and 90.2% in 2022 compared to 70% for Eurojust (2021 & 2022), and 80% for Europol (2021 & 2022).

Correspondingly, the proportion of jobs allocated to 'Administrative Support and Coordination' roles was notably lower for the EPPO than for Europol and Eurojust – 7.6% (2021) and 6.3% (2022) for the EPPO compared with 15.5% for Europol (2021 & 2022) and 24% for Eurojust (2021 & 2022).

While there are significant differences between these organisations, not least the fact that the EPPO was in a capacity build-up phase throughout the evaluation, these proportions illustrate the priority placed by the EPPO on operational work in its initial years and the lighter administrative

support. This reinforces the perspective that the EPPO administration was underdeveloped as the Office sought to establish and increase its operational functions.

However, over the evaluation period, the balance between operational and administrative jobs at the EPPO showed signs of movement towards a similar level as Europol. In 2024, 85% of EPPO jobs were operational and 15% were administrative. This indicates that the EPPO has made progress towards a more stable human resource structure.

***Source**: EPPO, Eurojust and Europol CAARs (2021-2024)*

### 4.2.2 Efficiency of the EPPO's use of resources (EQ2.1)

EQ2.1: To what extent has the EPPO used the resources allocated to it by the budgetary authority efficiently to attain its objectives?

The available documentary evidence and feedback from stakeholders indicate that the **EPPO has generally used its allocated resources efficiently to attain its objectives**.

However, as noted in sections 1.2 and 4.1.4, the study originally intended to gather input from a wide range of internal EPPO sources, including EDPs, EPs and members of the EPPO administration. As this was not possible, this analysis relies primarily on centralised EPPO input from its annual reports on budgetary and financial management coupled with interviews and written inputs from EPPO leadership and senior management. The EPPO's input is supplemented by consultations with a small number of former EPs and national stakeholders; but their ability to comment on the EPPO's internal efficiency and use of resources is understandably limited. This is illustrated by responses to the survey of national authorities and practitioners, where questions related to the EPPO's efficiency consistently received high proportions of 'I can't say' responses. For instance, 57.0% (45 of 79) respondents could not respond to the question: 'To what extent could the EPPO's operations be more streamlined or simplified?'.

In this context, section 4.1 illustrates the **positive progress made by the EPPO towards its various objectives**. The response to this question does not repeat those achievements but focuses on examining the extent to which those outcomes have been achieved through the efficient use of human and financial resources.

From a budgetary and financial management perspective, the data presented above demonstrate the significant growth in the budget allocated to the EPPO over the evaluation period, but also the significant dissonance between the budgetary expectations outlined in the LFS and the operational reality (and resulting demands placed on the EPPO's resources). This is an important finding that underpins the entire efficiency discussion – the **EPPO unearthed a much greater level of work than was initially anticipated** and, despite significant budgetary increases year-on-year in an extremely challenging wider EU budgetary context, it has **not been possible to match the operational demands with sufficient budgetary resources**.

Looking at casework, the revised LFS estimated that the EPPO would, from 2023 onwards, deal with 970 active cases per year, rising from an estimated 97 cases in 2021 and 485 cases in 2022. In practice, the number of active cases at the end of 2021 (the EPPO's first seven months of operations) alone was 515, rising to 3 602 by the end of 2025. According to the EPPO, this increase was driven by two key factors:

- Increasing number of ECRs being submitted, as awareness of ECR reporting responsibilities and maturity of reporting processes has improved – ECRs increased from 2 832 in 2021 to 6 966 in 2025.

- Difficulty clearing cases from its roster of active cases, given the complexity of cases and the length of time it takes to progress such cases through the investigation and prosecution process.

The **ratio of active cases to the number of staff / EDPs** has also increased significantly, despite the increasing numbers of staff / EDPs. At the end of 2021[101], the EPPO was handling 2 active cases per staff member (including EDPs), 5.4 active cases per EDP, 70 active cases per EP, and 102.7 active cases per Permanent Chamber. At the 2024 year-end, these figures had increased to 5.9 active cases per staff member, 16.1 active cases per EDP, 111.1 active cases per EP and 177.7 active cases per Permanent Chamber.

This suggests an increase in workload, but could also indicate increased organisational efficiency as the EPPO's operational maturity has developed.

However, as discussed further below, this EDP-case ratio is subject to significant variation across Member States. Certain countries have notably high ratios of cases to EDPs, including Italy (38 active cases per EDP at the end of 2024), Bulgaria (21 active cases per EDP, 2024), Belgium (20 active cases per EDP, 2024) and Romania (19 active cases per EDP, 2024). Others have much lower ratios, such as in Estonia (4.3 active cases per EDP, 2024), Finland (6.5 active cases per EDP, 2024), Malta (8 active cases per EDP, 2024), and Greece (8.4 cases per EDP, 2024).

While many factors influence the appropriateness of such ratios – for example, the complexity or status of cases – the indications of high workloads and increasing organisational efficiency over the evaluation period were supported by stakeholder feedback. National authority representatives, as well as a former EP, indicated that EPs, Permanent Chambers and EDPs have significant workloads and perceived a need for additional financial and human resources, a view supported by a representative of spending DGs within the Commission. For instance, a national practitioner from Lithuania confirmed that the growing ratio of cases to EDPs leads to complications in investigations.

The EPPO has also been clear in its public reporting, as well as its inputs to this study. Specifically, the EPPO viewed the resourcing situation over the evaluation period as insufficient, describing 'severe underfunding' particularly when compared to casework demands. The budgetary dissonance is particularly notable between the estimates outlined in the LFS and the EPPO's initial budget estimates for each year – i.e. the EPPO's own assessment of what it needs to operate effectively, generated prior to discussion with the Commission. Specifically, in its three full operational years reported on to date, the EPPO perceived its financial resource needs to be 13% (2022), 2.7% (2023) and 23.8% (2024) higher than the initial budget resulting from the budgetary procedure and adopted by the College of the EPPO, as the EPPO's Management Board. While this is not uncommon for bodies, offices and agencies of the EU, it clearly illustrates the EPPO's position on the matter.

Representatives of the Commission stated that it would typically expect a new EU body to be operating with stable resources and have reached 'cruising speed' by the end of the evaluation period, as this is commonly achieved within 5 years of inception. While the Commission characterises 'cruising speed' in relation to the stability of structures and resources, the EPPO refers to the continuing growth in the number of cases per year as evidence that the Office has not reached 'cruising speed' and needs to continue growing, particularly considering the principle of mandatory prosecution under which it operates, expansion in Member State participation and increasing numbers of ECRs.

[101] These calculations are based on end-of-year figures reported in the EPPO's Consolidated Annual Activity Reports (CAAR).

This further illustrates the tension between what was expected and the reality, but also between what the EU can provide in terms of resources, the perceived resourcing needs of the EPPO and the scale of the problem the Office was set up to tackle. Nonetheless, EPPO leadership were optimistic looking towards the next MFF, recognising the budgetary increases provided to date show some appreciation of the Office's needs and describing positive collaborations with the Commission in this context.

According to the EPPO, the perceived underfunding has led to a range of **practical challenges over the evaluation period**. It is important to note that the EPPO was in a capacity build-up phase across the evaluation period, which included a set-up phase prior to the start of its operations where it needed to figure out how to implement the EPPO's mandate. This period was described as challenging by current and former EPPO staff, with a former EP noting that they felt 'completely alone' trying to figure out how to operate. For instance, on tasks of crucial importance to the functioning of the EPPO, such as drafting the internal Rules of Procedure, this stakeholder noted that greater support from the Council or the Commission could have facilitated the process. However, despite this challenge, another former EP stated that the work done by the EPPO to prepare for its operational start date was excellent and the speed at which this was achieved was a major success.

Since the EPPO became operational and financially autonomous, it has reported a range of challenges in implementing its budget.[102] These include:

- **Low predictability of operational expenditure, particularly in early operational years**. In 2021 and 2022, the EPPO reported challenges assessing operational budget dynamics due to a slower-than-expected start to activities in 2021 and uncertainty regarding translation and investigation costs. In both years, this resulted in the return of financing to the EU budget – EUR 6 million in 2021 and EUR 3.5 million in 2022 which related to reduced operational spending. This continued to a lesser extent in 2023 and 2024, with translation costs overestimated and the cost of operational missions underestimated, reportedly due to the unpredictable pace of investigation and prosecution processes and a lack of historical data on which to assess these needs. However, while this uncertainty persisted, the EPPO's budgetary response matured over the evaluation period. Instead of returning unused funds to the EU budget, the EPPO redeployed the funds to other activities, including development of the CMS and digital operational infrastructure, and the EPPO was able to achieve high overall budget execution and utilisation rates.
- **Structural understaffing and recruitment challenges**. In 2021, the budgetary authority did not approve an update of the EPPO's 2021 establishment plan, which anticipated 42 additional staff posts in the central office. Moreover, the nomination of EDPs in 2021 was slower than expected, with participating Member States only nominating 95 EDPs instead of the 140 initially foreseen. The time it took to recruit was also reported to be challenging for central staff in 2022. Further pressure was added to staffing challenges in 2023 and in 2024 through a high level of salary indexation and the accession of Poland and Sweden. In this context, the EPPO reported that, as of November 2025, core central office teams remained understaffed, highlighting that the EPPO's legal service operates with nine staff, the human resources team with only three to four staff, operations with fourteen staff and two to three for basic IT maintenance.

  While it is challenging to concretely assess what is an appropriate number of staff in these areas, benchmarking against EU agencies operating in similar fields (even if their mandates and activities differ significantly) further supports this point. As noted above (Table 9), the EPPO reports that 90% of staff, including EDPs, were aligned to

[102] EPPO Reports on budgetary and financial management 2021-2024; EPPO CAARs 2021-2024.

operational job types in 2021 and 2022, reducing to 88.8% in 2023 and 85.5% in 2024. This is notably higher than the equivalent figure for Europol (80% in 2024), and indicates a lower ratio of non-operational to operational roles – for 2022, the EPPO had a ratio of 9.2 operational roles for each non-operational role, while Europol had a ratio of 4.1. For 2024, the EPPO's ratio reduced to 5.9 operational roles per non-operational role, but this was still higher than Europol's ratio.

The EPPO also noted that, while it had agreed with the budgetary authority for Poland to have 24 EDPs, they were only able to deploy eight in 2024. This reflects the challenges and complexity of the budgetary process and its alignment with the EPPO's perceived needs. Specifically, the EPPO estimated that it needed to increase the number of EDPs from 140 to 172 in the 22 participating Member States by the end of 2024. In practice, through discussions with the budgetary authority, this was capped at 166 with the explicit caveat that 24 EDPs would be allocated to Poland and two to Sweden. The EPPO deployed 166 EDPs by the end of 2024; however, only eight EDPs were deployed in Poland.[103] While the reasons for the reduced number of EDPs deployed in Poland are not fully clear, it is anticipated that, based on the final budget available, the EPPO took a decision, contrary to the caveat noted above, to deploy the additional EDPs across a range of Member States rather than concentrate them in Poland. In 2024, beyond Poland and Sweden, the EPPO increased the number of EDPs in Greece, Italy (3 additional EDPs each), Austria, Belgium, Bulgaria, Germany (2 additional EDPs each), France, and the Netherlands (1 additional EDP each).

In addition, while it is clear from the above data that the EPPO placed a significant focus on its core operational tasks, a former EP noted that the EPs could have benefitted from greater administrative support rather than, for instance, investments in additional analysts. This stakeholder stated that there were many instances where overqualified staff were required to conduct simple administrative tasks, which reportedly created frustration. As discussed further below, this is also relevant for the work of EDPs, as NEDPAs are unable to access the EPPO CMS and EDPs are required to conduct simple data entry tasks.

- **Inability to invest sufficiently in digital tools**. The EPPO noted that its CMS was based on a pre-existing system designed for DG COMP, adapted and implemented within a year. While this was seen as a significant achievement, and the system is said to work for its basic tasks, it also has notable limitations. A former EP described the IT systems as horrible, burdensome and not user-friendly, recalling that EDPs also complained regularly about the CMS. EPPO leadership and senior management further noted that the CMS' ability to support information sharing (e.g. with other EU IBOAs) and analytical activities is limited, while core HR processes that should be automated are reportedly still conducted manually. In this context, the EPPO stated that pursuing digitalisation initiatives (e.g. by automating certain aspects or integrating the use of AI) is currently unrealistic due to the resource restrictions.
- **Burdensome programming and reporting processes**. EPPO leadership and senior management highlighted the burdensome nature of formal programming and reporting processes, as well as associated internal stakeholder management challenges related to ensuring EPs understand the EU budget process and specifically the difference between the requested budget and the final/committed budget.

Overall, the combination of the EPPO being in build-up phase, the lack of insight into the real operational reality and scale of the EU's needs prior to initiating operations, and the related

[103] Note – the eight EDPs deployed in Poland and the two EDPs deployed in Sweden only started operational activities in January 2025.

restrictions on financial and human resources have created a complex and challenging implementation environment for the EPPO's budget and human resource management. However, despite these challenges, the EPPO's efficiency in this regard is generally assessed positively.

### 4.2.3 Efficiency of the EPPO's working practices (EQ2.1, EQ2.4, EQ2.2, EQ2.5, EQ2.6)

Building on the above assessment of the EPPO's internal efficiency and use of resources, this section focuses on efficiency in the context of the EPPO's core operational activities and engagements with other stakeholders. First, it examines the efficiency of the EPPO's working practices, including the Office's general cost-effectiveness (EQ2.4), before assessing the cooperation and sharing/allocation of resources between the EPPO and the Member States (EQ2.5) and the streamlining of cooperation procedures with EU IBOAs (EQ2.6).

#### EQ2.4: How efficient are the EPPO's working practices both from the operational point of view and from the organisational set-up?

While some challenges have been identified, the **EPPO's working practices have generally been implemented efficiently** both from the operational point of view and considering the organisational set-up. The response to this evaluation question presents a standalone assessment of the EPPO's cost-effectiveness in the below box, noting in particular the limitations to this approach, before presenting findings on the efficiency of specific working practices.

**Box 5: Assessment of the EPPO's cost-effectiveness**

**Assessing the EPPO's cost-effectiveness**

Assessing the cost-effectiveness of the EPPO requires a detailed understanding of the different types of costs related to the EPPO's activities and the resulting benefits, quantified and monetised to the extent possible.

However, while the costs at the EU level are clear, there is limited data available on the national-level costs associated with implementing the EPPO Regulation and supporting the EPPO's activities. In addition, given the challenges (as explained in section 4) regarding the quantification of certain impacts, particularly regarding estimates of damage in a case, freezing and confiscation of assets, and recovery of funds to the EU budget, a **fully quantitative and monetised assessment of the benefits is not possible**. In this context, the outcome of this exercise is a qualitative assessment of the balance of costs against benefits, supplemented by targeted calculations based on a range of assumptions that try to illustrate the potential financial impact of the EPPO.

A summary of the cost types and the available data on costs is first provided, before the benefits are summarised. The limitations associated with this assessment are clearly documented.

**Costs**: The costs to the EU budget across the period 2019-2025 total around EUR 341 million.[104] However, participating Member States have incurred costs over the evaluation

[104] This is the sum of the EPPO budget appropriations for each year (n) as reported in Section III of the Union's annual budget for the year n+1, as follows: 2019 – EUR 4.9 million; 2020 – EUR 11.7 million; 2021 – EUR 45.0 million; 2022 – EUR 55.6

period related to the set-up of national systems to support the EDPs and the EPPO. These costs can include: certain costs related to the employment rights of EDPs (e.g. social security, pension, insurance coverage, etc.); costs of NEDPAs (e.g. remuneration); costs of operational measures; costs related to the adaptation and maintenance / updating of IT systems; costs related to training, capacity building and awareness raising; and costs related to building / infrastructure provided to the EPPO.

In most cases, it has not been possible for national-level stakeholders consulted for this study to isolate specific costs related to the EPPO, as these costs are often integrated into broader budget lines. To date, only the Belgian authorities have provided a breakdown of costs, noting annual costs of around EUR 443 000, of which EUR 423 000 relates to the remuneration of the members of the Belgian section of the EPPO and EUR 20 000 relates to annual operating costs. However, as reported by other national authorities, the buildings, infrastructure and legal costs related to the EPPO in Belgium could not be disaggregated from broader budget lines.

To extrapolate these costs to cover all participating Member States, while trying to account for national differences, we have used the number of EDPs per year (2021-2025) and the EU estimates for each Member State of the total for average hourly income, non-wage labour costs (NWLC) and overheads (OH).[105] For each Member State, the ratio with the Belgian estimate of average hourly income, NWLC and OH was calculated. This ratio was then applied to the costs per EDP in Belgium, thereby generating a cost per EDP figure for each Member State. This cost per EDP figure was then multiplied by the number of EDPs per Member State to generate the overall cost per Member State in each year. This was done for the years 2021-2025 for 22 participating Member States and for 2024-2025 only for Poland and Sweden. Using this method, the estimated total Member State costs for the period 2021-2025 was around EUR 37.7 million. Combined with the costs to the EU budget, this places the total costs of the EPPO Regulation at around EUR 378.7 million. See a breakdown in Annex 5.

**Assumptions and limitations**: These calculations have a range of limitations and rely on certain assumptions that could hinder the accuracy and precision of the estimates. As only the costs for Belgium are known, the extrapolation to all participating Member States requires assumptions regarding how the costs described by the Belgian authorities translate in other Member States. In this regard, with a view to keeping the calculations relatively straightforward, factors such as the variations in caseload have not been built into the cost estimates. Further, the Belgian authorities did not stipulate to which year these costs relate and how they have changed over the years within scope. As such, to enable the generation of cost estimates across all years, it has been assumed that the costs per EDP are relatively stable. The costs may be conservative given the inability of the Belgian authorities to assess costs related to building, infrastructure and legal costs associated with the EPPO. It is also assumed that no costs were borne by Member States in 2019 and 2020 and that proportional costs were borne by Poland and Sweden in 2024; however, this assumption risks overestimating the costs as these two countries were not operationally active until 1 January 2025. As a result, these figures should be used with caution, taking these caveats into account.

**Benefits**: As detailed further in section 4, the EPPO has delivered significant benefits to the protection of the EU's financial interests across participating, but also non-participating, Member States. In line with the EPPO Regulation's objectives, these include improving the consistency of enforcement, sufficient prioritisation of criminal offences

million; 2023 – EUR 65.1 million; 2024 – EUR 74.8 million; 2025 – EUR 84.0 million. Whilst these do not reflect the final budget figures consumed by the EPPO, they reflect a consistent set of data that also includes costs for 2019 and 2020.

[105] Version shared by the Commission – last updated 14 March 2025.

against the EU budget, and removing practical barriers to complex cross-border cases, leading to significant improvements in the speed and efficiency of investigations, particularly as regards VAT fraud schemes and misuse of EU funds.

However, many of these benefits are difficult to assess quantitatively or in monetary terms. As a result, this analysis focuses on trying to estimate a limited part of the benefits related to freezing, confiscation and recovery. The EPPO clearly handles cases with significant estimated damage to the EU budget (even if the calculation of damage is considered to be overstated by some stakeholders) and, through national authorities and legal systems, the EPPO has demonstrated significant steps in 2024 and 2025 as regards assets frozen in such cases, illustrating clear financial impact pathways. These are illustrative of the potential impact of the EPPO on confiscation and recovery, which can also be complemented by other pathways to financial impact, including through financial penalties, simplified prosecution procedures and impacts on deterrence and compliance. While no data has been shared on the financial impact of simplified prosecution procedures in EPPO cases, the Hellenic Independent Authority for Public Revenue noted that its cooperation with the EPPO, particularly through Investigation Calypso, played a role in increasing revenue from duties and VAT on imported goods in Piraeus port from EUR 139.9 million in July 2024 to EUR 143 million in July 2025.[106] This illustrates the impact of the EPPO's activities to greater compliance with import rules; however, based on the evidence available, it is not possible to fully attribute this impact to the EPPO, nor is it possible to extrapolate the impact to the EU scale.

Further, limited and non-uniform data on finalised recoveries to the EU budget and to national budgets, coupled with the time it takes for such recoveries to be achieved, restrict the study's ability to highlight clear financial impact.

**Estimating potential for confiscation and recovery**: A small number of estimates exist regarding the proportion of provisionally seized/frozen assets that are ultimately confiscated and the percentage of criminal proceeds that are confiscated, which can be used to generate assumptions and thus rough, imprecise estimates of the potential for recovery through EPPO cases. Specifically, the EU SOCTA 2025[107] estimates that 2% of criminal proceeds ultimately get confiscated, with a previous figure generated through a 2016 Europol study based on a survey of European Asset Recovery Offices (AROs) stating that "EU level seizure/freezing represents about 2.2% of the proceeds of crime, while confiscation represents about 1.1%"[108]. This assessment finds that around 50% of all seized assets are ultimately confiscated, while a 2023 Europol study places the percentage of total illicit revenues that are seized at 2.2-4.4%.[109] A 2025 study on UK asset recovery mechanisms found that around 28% of frozen assets get permanently recovered[110].

Utilising these figures, a range can be calculated to estimate the scale of assets that could potentially be confiscated / permanently recovered following final judgements in the Member States in EPPO cases. As data on assets frozen in EPPO cases is only available for 2024-2025, this assessment focuses on the potential for recovery for these years. The amount of assets frozen in 2024 was EUR 849 million and in 2025 was EUR 289 million,

[106] EPPO Press release. (2025) Investigation Calypso: More than 2 400 shipping containers seized at port of Piraeus: https://www.eppo.europa.eu/en/media/news/investigation-calypso-more-2-400-shipping-containers-seized-port-piraeus
[107] EU SOCTA. (2025) The changing DNA of serious and organised crime: https://www.europol.europa.eu/cms/sites/default/files/documents/EU-SOCTA-2025.pdf
[108] Europol. (2016) Does crime still pay? Criminal Asset Recovery in the EU, Survey of Statistical Information 2010-2014: https://www.europol.europa.eu/sites/default/files/documents/criminal_asset_recovery_in_the_eu_web_version_0.pdf
[109] Europol. (2023) European Financial and Economic Crime Threat Assessment 2023, The Other Side of the Coin: An Analysis of Financial and Economic Crime
[110] Spotlight on Corruption. (2025) Just 28% of criminal assets frozen by law enforcement get permanently recovered: https://www.spotlightcorruption.org/asset-recovery-report/

comprising a total of EUR 1.14 billion. Multiplying the amount of assets frozen by the 28% and 50% figures identified above, it can be estimated that the amount ultimately confiscated / permanently recovered for the assets frozen in the period 2024-2025 could be between EUR 318.6 million (i.e. 28% of assets frozen) and EUR 569 million (i.e. 50% of assets frozen).

Without considering the other routes to financial impact, as well as the many intangible benefits from the EPPO's work, this estimates potential confiscation / recovery equivalent to between 84.1% and 150.3% of the costs for the entire period since the EPPO's establishment.

**Assumptions and limitations**: As for the costs, there are many complexities within the assessment of potential amounts ultimately confiscated / permanently recovered. First, as noted above, these estimates only represent a sub-set of the EPPO's benefits, which include other types of financial impacts, as well as qualitative benefits such as more consistent enforcement of PIF offences, reduced practical barriers to complex cross-border cases, and significant improvements in the speed and efficiency of investigations. As these elements cannot be comprehensively quantified nor monetised, the benefits outlined above will understate the overall benefits delivered by the EPPO. As this is in a context where the costs are relatively well characterised, no cost-benefit ratio has been presented. Second, these estimates reflect 'potential' amounts ultimately confiscated / permanently recovered, as no data is currently available on the actual amounts confiscated or recovered. This limits the certainty with which these figures can be stated. Third, these estimates do not distinguish between amounts due to be recovered to the EU budget, as opposed to amounts due to other victims, including Member State authorities. As such, it is not possible to be specific about to whom these benefits accrue. As a result, these figures should be used with caution, taking these caveats into account.

In conclusion, quantifying the assessment of the EPPO's cost-effectiveness and providing a clear cost-benefit ratio is complicated. However, a qualitative assessment, considering all the benefits of the EPPO identified by the research, indicates that the **benefits of the EPPO outweigh the costs**. A range of national-level stakeholders, including both national authorities and practitioners, have supported this assessment. For instance, national stakeholders from Bulgaria and Italy perceived there to be a positive balance between benefits and costs.

In this context, and as detailed in section 4.1, the **EPPO has delivered significant operational efficiencies compared to the pre-EPPO situation** regarding the investigation and prosecution of crimes against the EU's financial interests, particularly in complex cross-border cases. Firstly, the creation of the EPPO unearthed a level of fraud that was previously obfuscated to the EU, which has enabled significant levels of cross-border cooperation that are quicker than the pre-EPPO situation. Secondly, the operational structure established by the EPPO Regulation and implemented by the EPPO is generally considered to work well, delivering increased ability to mobilise resources and expertise, coordinate investigations and streamline prosecutions across multiple jurisdictions, and thereby increasing the efficiency of investigations. Stakeholders from across the participating Member States, including from Bulgaria, Finland and Germany, provided feedback of this nature.

Representatives of national authorities from Greece and Italy interviewed for this study specifically highlighted the value of specific Memoranda of Understanding (MoU), which were reportedly an efficient mechanism to support and streamline operational cooperation procedures, but also as a framework in which to discuss continuous improvement. For instance, in June 2022, the EPPO signed an MoU with the Financial Intelligence Unit (FIU) of Italy to facilitate cooperation related to suspicious financial transactions. While the MoU is

not published, the EPPO states that it 'lays down the principles on how both parties will exchange information and provide analytical support, on the suspension of suspicious transactions, on data protection and mutual training initiatives'[111]. However, the EPPO has also faced challenges **regarding the implementation of its working practices**.

Given the restricted access to EPPO stakeholders, limited feedback was provided on the functioning of the **Permanent Chambers** as a mechanism for case oversight and decision-making. However, a small number of former EPs were consulted on this point. They noted that the overarching concept of the Permanent Chambers is functional and represents a useful forum for supervision, to discuss case issues and exchange views. However, they also stated that, while it is provided for in the EPPO Regulation, these bodies should not be taking important case decisions, such as whether to indict or whether to file a case. This is because, in their view, it is not possible for an EP to gain a sufficient appreciation of all Member State laws and systems to fully justify decisions that might go against the advice of the national EP or EDPs. It was the view of these former EPs that such decisions should be taken by the national EP / EDPs, while keeping the Permanent Chambers updated in an oversight role. This has implications for the burden on EPs and the Permanent Chambers.

It was also noted that the role of the Permanent Chambers is more valuable in complex cases but can be excessive for simpler files, as discussed in section 4.1.4.

Other challenges with EPPO working practices that can have an impact on efficiency include:

- **Reporting forms and information sharing**. The EPPO utilises different pro forma for reporting and exchange of information in different contexts, with mixed feedback across the stakeholders consulted. For instance, some representatives of national authorities noted that the process of submitting ECRs takes a long time and could be simplified, while others stated that it placed a limited burden, particularly compared to what was anticipated during the negotiation of the Regulation. Others acknowledged the burden but also recognised that the EPPO had taken steps to improve the efficiency of the situation for reporting, particularly from the perspective of FIUs. Moreover, other national authorities noted that the information provided by the EPPO in some contexts is insufficient or unclear, creating inefficiencies due to the need to clarify or obtain additional information.

  Similarly, as regards cooperation with EU and international entities, the current importance of templates for information sharing was highlighted, given the limited automation of such processes, but mixed views were put forward on the efficiency of existing mechanisms. Representatives of multiple EU IBOAs highlighted challenges related to the centralised reporting systems implemented by the EPPO. One representative stated that the EPPObox system for sharing information with the EPPO was convoluted and cumbersome, with the evidence and documentation provided not always accessible to the relevant EPs and EDPs, thereby causing delays and additional work. They noted that direct contact with the EDPs, which was restricted by the EPPO, would be more productive. Contrastingly, an international body that cooperates with the EPPO noted no notable barriers to communication, while an NPMS representative highlighted the value of a centralised focal point for their engagement with other EU Member States.

  However, these EU IBOAs and other stakeholders did highlight improvements made by the EPPO over the evaluation period in certain contexts. For instance, spending DGs from the Commission noted that, while challenges persist regarding the nature of the

[111] EPPO. (2022) EPPO and Italian Financial Intelligence Unit strengthen cooperation: https://www.eppo.europa.eu/en/media/news/eppo-and-italian-financial-intelligence-unit-strengthen-cooperation

information shared by the EPPO pursuant to Article 103(2), the template for sharing such information was simplified over the evaluation period.

- **Operational challenges**, including access to national resources and linguistic challenges. As explained further below, EPPO investigations are reliant on the provision of investigative resources at the national-level. Many national-level stakeholders highlighted the challenges faced in this regard, including extensive variance across the Member States, understaffing of law enforcement, high levels of cases, the fact that EDPs can in some Member States also have responsibilities as a national prosecutor, and a lack of dedicated investigative support personnel. Where dedicated investigative teams do exist, this was viewed positively, and this is a stated aim of the EPPO leadership. However, this in itself places significant burden on the EPPO, with extensive time reportedly dedicated to negotiating with Member States on issues of investigative support. This was supported by a former EP, who stated that such discussions were burdensome, with variance across the participating Member States in terms of the approach to providing national investigative resource and political feasibility of providing dedicated teams.

Overall, the EPPO's working practices have generally been assessed as efficient, including in the specific consideration of the Office's cost-effectiveness. While some challenges exist, related, for instance, to the role of the Permanent Chambers, reporting and information sharing practices, operational support at the national level and Member State variation, they are offset by the significant value and benefits delivered by the EPPO, specifically as regards overall operational efficiency compared to the pre-EPPO situation.

### EQ2.5: To what extent has the expected cooperation and sharing/allocation of resources between the EPPO and the Member States contributed to efficient investigations by the EPPO?

In line with the above responses, the **EPPO is generally perceived to have improved the overall speed and efficiency of investigations** into crimes against the EU's financial interests compared to the pre-EPPO situation. A significant part of this related to the expected cooperation and sharing/allocation of resources between the EPPO and the Member States. However, some challenges have been identified that limit the efficiency of the EPPO's investigations in the Member States.

First and foremost, as noted by the EPPO leadership and senior management, national variance in legal systems, traditions and procedures was expected, but, once the EPPO became operational, the extent of the differences was found to be greater than anticipated. This had implications for the efficiency of cases. As reported by the EPPO in its contribution to the 2026 Rule of Law report, the specifics of different national systems can impact coordination. For instance, in Italy, which was in many ways highlighted by the EPPO as a good practice cooperation example, the EPPO noted that the fragmented structure of the Italian prosecution service – which includes territorial prosecutor's offices, district prosecutor's offices with specific competences for organised crime and terrorism, prosecutor's offices at the Court of Appeals, the national office of the General Prosecutor and the National Anti-Mafia and Terrorism Directorate – makes it challenging to achieve coordination and consistency.[112]

Further complexity is brought by the number of different national entities with which the EPPO needs to cooperate. Typically, this includes not only the police and national

[112] EPPO. Cooperation between the EPPO and Authorities of the Participating Member States – Contribution to the 2026 Rule of Law Report from the EPPO. Provided confidentially to the study team by the EPPO.

prosecution offices, but also FIUs, tax agencies, customs authorities, and other Member State-specific bodies (e.g. the National Transparency Authority in Greece, Central Anti-Corruption Bureau in Poland).[113]

Beyond the overarching issue that national laws in some Member States have not been adequately adapted to implement the EPPO Regulation (as detailed in section 3.1.2 and Annexes 6 and 7), thereby creating unclear implementation environments, instances have been identified where national authorities first follow their own internal process before notifying the EPPO, or filter out cases before they reach the EPPO. From an efficiency perspective, these shortcomings may reduce the number of relevant ECRs transmitted to the EPPO in a timely manner and potentially delay the opening of cases.

In addition, the resources provided by Member States to support EPPO operations can vary significantly. As noted above, the presence of dedicated investigative teams in the Member States is seen as beneficial by the EPPO and a range of other stakeholders, and an aim of the EPPO. However, as of December 2024, only six participating Member States had dedicated investigative teams supporting the EPPO – these were Bulgaria, Cyprus, Greece, Italy, Luxembourg, and Romania. This increased to seven Member States (with the addition of Spain) in 2025, with a total of 114 dedicated investigators. Negotiations were ongoing in other countries, but these were reported as being very burdensome for the EPPO and the ECP in particular. The conditions affecting these negotiations were also considered to be very country-specific by a former EP, with no consistent, harmonised approach possible and in a general context of law enforcement capacity issues and increasing case numbers.

To mitigate this issue, the EPPO has been progressing with negotiating working arrangements and MoUs with different national authorities to facilitate cooperation. For instance, the EPPO is working with the Netherlands Public Prosecution Service (NPPS) on a Working Arrangement, several working arrangements have been concluded with French authorities, as well as with the Croatian Ministry of Interior. However, the situation in Croatia also illustrates the challenges in this regard – negotiations with the Tax Administration started in November 2021, with the primary aim of enabling EPPO access to databases to which the national special prosecutor's office has access. However, the Croatian authorities stated that, for GDPR reasons, they cannot give the EPPO access to the databases and they stopped the negotiations at the beginning of 2023.

Moreover, in its contribution to the 2026 Rule of Law report, the EPPO noted that, even in countries with dedicated investigators, capacity challenges occur. For instance, the contribution notes that, in Cyprus, the complexity and large scope of cases continues to outweigh the capacity of dedicated staff.[114]

This is further complicated by the role of the Permanent Chambers, as discussed above, and the continuing importance of personal connections between EDPs and national investigators to the efficiency and effectiveness of investigations, as reported by a range of stakeholders, including national practitioners. However, this is largely mitigated by the fact that the EPPO has been in a build-up phase over the evaluation period, with progress continually made to tackle these challenging implementation questions.

Furthermore, the EPPO highlighted that there have been occasions over the evaluation period where Member States have withdrawn EDP access to national investigators, which can have a significant impact on case progression.

There is also significant variation in both the absolute and relative number of NEDPAs allocated to support EDPs, as well as part-time NEDPAs. In absolute terms, the number of

[113] EPPO. Contribution to the 2026 Rule of Law Report from the EPPO. Provided confidentially to the study team by the EPPO.
[114] EPPO. Contribution to the 2026 Rule of Law Report from the EPPO. Provided confidentially to the study team by the EPPO.

NEDPAs (in FTE) in December 2025 ranged from 0.2 FTE (i.e. 1 day per 5-day working week) in Finland at a ratio of 0.1 NEDPA per EDP to 54 NEDPAs in Italy at a ratio of 2.6 NEDPAs per EDP. Given the lack of access to EDPs, limited feedback has been provided on the possible impact of such variation in access to NEDPAs on case efficiency.

In this context, the EPPO highlighted issues regarding the provision of social security contributions by Member States to EDPs, affecting their independence and turnover, as well as the workload borne by NEDPAs. In its replies to specific questions on the implementation situation in Italy, the EPPO outlined the structural reliance of the EPPO's operating model on NEDPAs, stating that they play an important role in ensuring the integrity of case data, the functioning of the CMS and the effectiveness of Permanent Chambers' decision-making. However, the EPPO indicated that the work of NEDPAs is not sufficiently recognised and is more burdensome than their counterparts in national prosecution offices, thereby risking the retention and professionalism of these assistants.[115] Beyond national resourcing challenges, another issue highlighted by stakeholders from the EPPO and national authorities, as well as a former EP, relates to translation. At present, the EPPO is required to rely heavily on machine translations, given the limited resources available. However, Member State translation practices vary greatly, with some countries, such as Estonia, taking a liberal approach to the acceptance of translations and other countries being highly formalistic and placing specific requirements. Moreover, a former EP noted that at one point, no one within the central EPPO staff spoke the language of a particular Member State, causing challenges as regards communication with national authorities in that country.

Overall, the EPPO has proven its ability to deliver a more efficient means of cooperation between Member States on cases within its mandate compared to the pre-EPPO situation, despite the complexity of the undertaking and the short operational time frame. Nonetheless, specific challenges do exist as regards the cooperation and sharing/allocation of resources between the EPPO and the Member States.

EQ2.6: To what extent has the EPPO managed to streamline procedures in its cooperation with the Commission and other EU institutions, bodies, offices and agencies, in particular OLAF, Eurojust and Europol, thereby enhancing the protection of the Union's financial interests and strengthening the Union's anti-fraud architecture?

The EPPO cooperates with a range of EU IBOAs. These include OLAF, Eurojust and Europol, as well as different DGs from the European Commission, including DG TAXUD and the Eurofisc network on tax related issues and various spending DGs – i.e. DGs responsible for EU funding programmes.

The findings on the efficiency of EPPO cooperation with these entities, including how they have been streamlined over time, are mixed. Generally, the EPPO has established good relations with relevant EU IBOAs since it started its operations. It has also consistently sought to improve the processes and procedures for cooperation. However, there remain challenges, particularly as regards exchange of information. This is discussed in detail in section 4.1.5 and Annex 8.

Concerning the EPPO's cooperation with **OLAF**, Case Study 2 in Annex 8 presents a detailed assessment of the working relationship. From an efficiency perspective, it finds that formal arrangements, dedicated units and regular Clearing House meetings form an established governance framework for the cooperation. Through these mechanisms, both entities report improvements in the efficiency and alignment of EPPO-OLAF cooperation over the evaluation period. However, there is an ongoing need for an automated hit/no-hit system, more timely and direct responses to information requests from OLAF, better mutual

[115] Written contribution provided by the EPPO in response to specific questions on the situation in IT within the Evaluation Study

understanding of each office's competence to avoid unnecessary referrals and improved quality and substantiation of case referrals.

For cooperation with **Europol** and **Eurojust**, the relationships are generally viewed as positive, with the main efficiency challenges in both cases related to information/data exchange via the hit/no-hit system. These challenges are further discussed in section 4.1.5.

Cooperation with other **European Commission DGs** is also important, in particular considering the provisions of Article 103(2), which stipulates that the EPPO "shall without delay, provide the institution, body, office or agency of the Union and other victims concerned sufficient information in order to allow them to take appropriate measures, in particular: (a) administrative measures, such as precautionary measures to protect the financial interests of the Union, in this regard. The EPPO may recommend specific measures to the institution, body, office or agency of the Union; (b) intervention as a civil party in the proceedings; (c) measures for the purpose of administrative recovery of sums due to the Union budget or disciplinary action."

In this context, spending DGs noted a reluctance of the EPPO to share information with the Commission due to confidentiality issues related to ongoing criminal investigations. This was confirmed by the EPPO, who stated that, if conducted too early in the investigative process, such information sharing and subsequent Commission actions could impact the cases, for instance by notifying potential suspects. However, the Commission perceived that there is a better balance to be struck in this regard to allow it to take appropriate actions in line with Article 103.

Furthermore, spending DGs highlighted that they are often requested to provide the same information multiple times by the EPPO on the details of funding programmes, which in cases of shared management, they sometimes do not even hold. However, the spending DGs did also confirm that steps had been taken over the evaluation period to improve the efficiency of information exchange in this context by amending the forms used.

An additional challenge as regards cooperation with EU partners concerns the **Eurofisc network** and EPPO access to its tools and databases. As discussed further in Case Study 3 on VAT Fraud, the EPPO is currently required to access data held by the Eurofisc network indirectly via specific Member States. This is considered inefficient compared to having direct access to the relevant databases and tools. However, this challenge has been clearly identified, with a proposed amendment to Regulation 904/2010 published in November 2025 that seeks to address this challenge and strengthen cooperation between Eurofisc, the EPPO and OLAF.[116]

### 4.2.4 Potential for simplification and cost savings (EQ2.2 & EQ2.3)

This section considers evaluation questions related to the identification of areas of operations that are inefficient in that they are too expensive or deliver too few benefits, as well as areas where there is potential for simplification and costs savings.

[116] Proposal for a COUNCIL REGULATION amending Regulation (EU) No 904/2010 as regards the access of the European Public Prosecutor's Office (EPPO) and the European Anti-Fraud Office (OLAF) to value added tax information at Union level, COM/2025/685 final, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0685

EQ2.2: Which areas, if any, can be identified where the EPPO's activities and operations turned out to be too expensive or deliver too few benefits compared to the costs incurred?

EQ2.3: Which are the areas (processes, governance, cooperation arrangements, IT services, etc), if any, where there is potential for simplification and costs savings, and why?

Limited feedback was received from stakeholders specifically as regards activities and operations that turned out to be too expensive or deliver too few benefits compared to the costs incurred. As noted throughout section 4.2.2 and 4.2.3 above, the efficiency of the EPPO's workings has been hindered by specific challenges rather than particularly costly or inefficient approaches.

These challenges include the variance across Member States in terms of investigative and administrative support, the role of the Permanent Chambers in simple cases and in decision-making on cases in other Member States, the fact that administrative support for EPs and other staff has been limited across the evaluation period reportedly resulting in overqualified staff conducting basic tasks, and challenges related to systems and processes for information exchange and reporting, including in particular the situation as regards cooperation with Eurofisc. However, for most of these challenges, steps have been or are being taken to improve the situation.

An additional point is that there appears to be limited awareness and use of Article 91(6) EPPO Regulation by which EDPs can request financial support from the EPPO for exceptionally costly investigation measures. Specifically, the EPPO allocated EUR 650 000 for the provisions of Article 91(6) in 2021; however, this amount was not used and was ultimately returned to the EU budget. In 2022, only one formal request was received, while there was limited spending on this budget line in 2023 (EUR 78 208) and 2024 (EUR 47 371).[117]

Similarly, many of the areas where there is potential for simplification and cost savings relate to minor improvements in the efficiency of certain working practices. For instance, the finalisation and adoption of the proposal to amend Regulation 904/2010 would improve the efficiency of the EPPO's processes for accessing tax data.

However, one area where efficiency (and effectiveness) benefits can still be achieved relates to the use of digital tools and in particular the CMS. As noted above, given its origins as an adaption of a system developed for DG COMP, the CMS is not considered to be user-friendly and is considered to be burdensome. In this context, access rules do not allow NEDPAs to input data, meaning that EDPs often have to input case data themselves, thereby distracting them from higher value tasks. Moreover, the EPPO reports that it has not had the resources to invest in improving IT systems, including for instance by integrating AI tools for data analysis in the CMS or by introducing digital HR tools.

### 4.2.5 Overall assessment of the EPPO's efficiency

In conclusion, the EPPO has **generally used its allocated resources efficiently** to attain its objectives, though it has operated in a state of tension between underfunding, as perceived and reported by the EPPO, and a workload that far exceeded initial legislative expectations. While the 2017 LFS estimated the EPPO would handle 970 active cases per year at "cruising speed", the actual figure reached **3 602 active cases by the end of 2025**, with a corresponding increase in active cases per staff member from 2.0 to 5.9 over the

[117] EPPO. Reports on Budgetary and Financial Management, Financial Years 2021-2024.

same period. Despite this dissonance, the EPPO has demonstrated **high organisational efficiency** by achieving a high budget execution rate through matured financial management and delivering notable operational efficiency compared to the pre-EPPO situation.

In this context, a qualitative assessment indicates that the **benefits of the EPPO outweigh its costs**. The total costs of the EPPO Regulation since its adoption are approximately EUR 378.7 million, comprising EUR 341 million of costs to the EU budget and an estimated EUR 37.7 million of costs to the Member States. The benefits are extensive and include improving the consistency of enforcement, enhancing prioritisation of criminal offences against the EU budget, and removing practical barriers to complex cross-border cases, leading to significant improvements in the speed and efficiency of investigations. The exact financial impacts of the EPPO's working practices, which can include permanent recovery and disposition of confiscation assets, financial penalties and simplified prosecution procedures, are also challenging to calculate, given the limited data available. However, utilising general estimates on the percentage of frozen assets that are permanently recovered (28%) and seized assets that are ultimately confiscated (50%), this study estimates a sub-set of the EPPO's potential benefits in monetary terms – specifically, it is estimated that the amount ultimately confiscated / permanently recovered related to the assets frozen in the years 2024 and 2025 could be between EUR 318.6 million and EUR 569 million.

Without considering the other routes to financial impact, as well as the many intangible benefits from the EPPO's work, this estimates potential confiscation / recovery equivalent to between 84.1% and 150.3% of the costs for the entire period since the EPPO's establishment. However, as detailed above, these figures should be interpreted with caution.

Nonetheless, this suggests that the EPPO protects the financial interests of the Union at a reasonable cost, especially when considering the increased speed and efficiency of cross-border investigations.

However, the evidence collected identifies several areas where **efficiency gains are still possible**:

- **Digital Tools and the CMS**: The current CMS, adapted from a pre-existing system, is described as burdensome and not user-friendly, lacking essential AI-driven analytical capabilities and automated HR processes. Efficiency is further hampered by access rules that prevent NEDPAs from entering data, forcing prosecutors to perform manual data entry.
- **Administrative Support**: A lack of dedicated administrative staff at the central office has resulted in overqualified personnel, such as EPs, conducting simple tasks, thereby creating frustration and hindering operational focus.
- **National-Level Cooperation**: Efficiency is hindered and restricted by significant national variance in national legal systems, traditions, procedures and investigative support, with only seven participating Member States having dedicated investigative teams as of the EPPO's 2025 Annual Report. Negotiating for these resources remains a burdensome task for EPPO leadership.
- **Access to Data and Reporting**: Direct access to the Eurofisc network and its databases is currently lacking, forcing an indirect and inefficient process through Member States. Additionally, some stakeholders suggest that direct contact with EDPs would be more productive than the current convoluted "EPPObox" system for sharing information.

## 4.3 Coherence of the EPPO

The assessment of coherence evaluates the extent to which the EPPO Regulation constitutes a consistent and unified framework, both internally and externally. Internally, it examines whether the different elements of the Regulation work together as intended. Externally, it assesses whether the Regulation fits logically and operationally within the wider legal and institutional landscape, particularly in its interaction with other relevant EU, national, and international interventions.

For the EPPO, coherence is particularly important given its hybrid design, combining centralised EU-level functions with decentralised implementation through national judicial systems. The Regulation, therefore, operates simultaneously within its own internal legal and governance framework and within a complex external environment comprising EU bodies, national authorities, non-participating Member States, third countries, and international organisations.

- **Internal coherence**, examining how the provisions of the EPPO Regulation interact with one another and whether they enable the EPPO to function as a single and effective prosecutorial authority (EQ4), and
- **External coherence**, examining the alignment of the EPPO Regulation with other EU instruments, institutions, and legal frameworks, including the EU anti-fraud architecture, data protection rules, and fundamental rights standards (EQ5-5.6, EQ6-7)

The sections below present the findings along these dimensions, identifying areas of strong alignment as well as structural frictions or ambiguities that may affect the coherent functioning of the EPPO framework.

### 4.3.1 Internal coherence (EQ4)

This section assesses whether the EPPO Regulation constitutes a coherent and unified legal framework or whether there are certain provisions revealing inconsistencies or misalignments that affect the Regulation's capacity to achieve its objectives.

#### EQ4: Internal Coherence: How well do the different provisions of the EPPO Regulation operate together to achieve its objectives?

Before presenting the results of the assessment of the Regulation's internal coherence, it is important to recall that the EPPO Regulation was the outcome of politically complex and protracted negotiations lasting more than four years. These negotiations resulted in the creation of a hybrid investigative and prosecutorial body combining centralised and decentralised elements. These contextual factors necessarily influence both the design and the practical operation of the Regulation.

Against this background, the analysis examines specific inconsistencies and areas for improvement identified by desk research, mainly through the implementation assessments and stakeholders' feedback. Stakeholders identified certain shortcomings, primarily relating to provisions that would benefit from further clarification or targeted amendments. In particular, some provisions lack sufficient clarity in light of the EPPO's hybrid structure and the Regulation's extensive reliance on national law, which plays a significant role at the decentralised level. As a result, the interaction between certain articles leads to ambiguities or misalignments, potentially resulting in divergent interpretations and implementation practices across the 24 participating Member States.

### Material competence under Article 22 of the EPPO Regulation

Concerns regarding the internal coherence of the EPPO Regulation were raised by stakeholders in relation to the clarity and interaction of the provisions governing the EPPO's material competence under Article 22.

Under Article 22(1), the EPPO is competent for criminal offences as defined in the PIF Directive, with VAT fraud falling within its competence only where the conduct is cross-border and involves total damage of at least EUR 10 million.[118]

Article 22(2) further extends the EPPO's competence to offences relating to participation in a criminal organisation, provided that the focus of the criminal activity is the commission of one of the offences referred to in Article 22(1). Stakeholders highlighted that the Regulation does not define the notion of the "focus" of criminal activity, as referred to in Article 22(2). When combined with divergent national criminal law concepts, this lack of clarity risks inconsistent interpretation and application across Member States and may result in cases not being reported to the EPPO. In this regard, the EPPO indicated its intention to propose further clarification of this concept.[119]

Additional concerns were raised regarding the coherence of the framework governing "inextricably linked offences", as emerged from the results of the survey.[120] Article 22(3) extends the EPPO's competence beyond PIF offences to include offences inextricably linked to conduct falling within the scope of Article 22(1). However, the exercise of this competence is subject to the restrictive conditions laid down in Article 25(3), in particular the requirement under Article 25(3)(a) that the non-PIF offence be punished with a higher penalty than the PIF offence (unless the non-PIF offence is "instrumental" to the commission of the PIF offence). Stakeholders stressed that the interaction between these provisions lacks sufficient clarity and creates uncertainty in competence determinations.[121]

While Recital 54 defines the notion of "inextricably linked offences" by reference to the Court of Justice's *ne bis in idem* case law, focusing on the identity of material facts in time and space, the Regulation does not further define this concept for the specific purpose of allocating competence between the EPPO and national authorities. In the absence of EU-level interpretative guidance or settled case law, the interpretation of "inextricably linked offences" is left to emerging national and EU judicial practice, which remains limited. This situation creates scope for divergent interpretations between the EPPO and national authorities, leading to legal uncertainty, forum conflicts, and inconsistent reporting practices.[122] Another stakeholder further stressed that cooperation between the EPPO and national authorities would benefit from a clarification of the term "inextricably linked in relation to offences", for example through clearer guidelines or a handbook for national authorities with models and examples on how to assess cases under Article 22. This would help avoid conflicts, and national authorities would be better placed to assess cases falling under the EPPO's competence and fulfil their obligations.[123]

Furthermore, it should be emphasised that the lack of clarity surrounding the "instrumentality test" not only complicates competence assessments in individual cases, but also affects the

[118] Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the Fight against Fraud to the Union's Financial Interests by means of Criminal Law, L 198 28.7.2017, available at https://eur-lex.europa.eu/eli/dir/2017/1371/oj (last accessed on 20 January 2026).
[119] Written contribution provided by the EPPO in response to questions on PIF offences and cross-border investigations within the Evaluation Study.
[120] Survey response to Q50 "Please explain which provisions of the EPPO Regulation are not clear or not coherent with other provisions of the Regulation, indicating the elements that need to be improved".
[121] Council Questionnaire CZ, ES and PL.
[122] Interview with national authority in BE; Interview with national authority in CZ.
[123] Council Questionnaire PL.

overall coherence of the Regulation.[124] While Article 22(3) envisages a broad extension of the EPPO competence, ambiguities in the application of Article 25(3) significantly constrain this competence in practice, creating a misalignment between the Regulation's objectives and its operational reality.

Therefore, these notions and consequently the respective provisions have been identified by EDPs, EPs, and national authorities as a potential source of inconsistent application across participating Member States when determining whether the EPPO is competent.[125]

### Decisions on conflicts of competence under Article 25(6) of the EPPO Regulation

Article 25(6) of the EPPO Regulation provides that in the case of disagreement between the EPPO and national prosecution authorities over whether the criminal conduct falls within the scope of Article 22(2) or (3) or Article 25(2) or (3), the national authorities competent to decide on the attribution of competences concerning the prosecution at the national level shall decide who is to be competent for the investigation of the case. It is for the national authorities to specify who the national authority is in such instances. Recital 62 of the Regulation outlines that this should be a judicial authority. This is even more clear in light of Article 42(2)(c) of the Regulation, where it is outlined that the Court of Justice shall have jurisdiction to give preliminary rulings concerning the interpretation of Articles 22 and 25 of the Regulation in relation to any conflict of competence between the EPPO and competent national authorities. As per Article 267 TFEU, the only bodies that can bring preliminary rulings to the CJEU are those that are defined as a "court or tribunal", thus indicating that the national authority under Article 25(6) should be defined as such under national law.

The analysis of the national implementation of the EPPO Regulation shows that a significant number of Member States have not designated judicial authorities to solve disputes over the attribution of competences as envisaged under Article 25(6) and have not provided for the judicial review of those decisions at the request of the EPPO. This situation reveals divergent interpretations of the relevant provisions across the Member States. As of 2025, only 8 Member States[126] can be considered fully compliant with Article 25(6), having designated judicial authorities capable of referring questions to the CJEU. 4 Member States[127] are only partially compliant, mainly due to limited judicial oversight or the involvement of authorities that do not fully meet the requirements stemming from Article 267 TFEU. Therefore, 12 Member States[128] remain non-compliant, as conflicts of competence are resolved exclusively by prosecutorial bodies rather than by judicial authorities, with no judicial review of the decisions of such bodies.[129]

This widespread reliance on prosecutorial authorities to resolve conflicts of competence points to a structural breach of the EPPO Regulation that continues to hinder full alignment with the procedural guarantees underpinning Article 25(6). The misinterpretation of Article 25(6) as allowing non-judicial authorities to decide such conflicts has direct implications for compliance with Article 42(2)(c). Where national prosecutorial authorities are designated to resolve conflicts of competence, they are consequently unable to make preliminary references to the CJEU under Article 267 TFEU, as required by Article 42(2)(c) of the Regulation. Issues of competence are therefore not decided in line with the basic requirements of Union law. Stakeholder perceptions of these provisions are not uniform.

[124] Extension of the Compliance assessment of measures adopted by the Member States to adapt their systems to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (JUST/2022/PR/JCOO/CRIM/0004), p.40
[125] The EDPs and EPs were consulted as part of the Extension of the Compliance assessment (JUST/2022/PR/JCOO/CRIM/0004), p.40
[126] AT, DE, EL, FI, LT, LU, MT, and SK.
[127] EE, ES, FR, and PL.
[128] BE, BG, CY, CZ, HR, IT, LV, NL, PT, RO, SI, and SE.
[129] For further information in this regard, see Annex 6

Some stakeholders consider the wording of the Regulation to be sufficiently clear, arguing that Member States are required to designate authorities falling within the meaning of Article 267 TFEU, or at least to provide for judicial review of their decisions at the request of the EPPO.[130] Others, however, contend that the Regulation does not explicitly specify that the national authority designated under Article 25(6) must be a judicial authority, thereby leaving room for divergent national approaches.[131] Another stakeholder shared that the practical application of Article 25(6) has proven problematic, especially when not read in conjunction with Article 42.[132] That being said, some Member States indicated that no competence conflicts have arisen thus far in their Member States.[133]

Despite no conflicts of competence arising in many Member States, other national authorities reported negative competence conflicts, where both the EPPO and national prosecutors declined jurisdiction over the same case.[134] The EPPO has released press releases referring to positive conflicts of competence in Member States – the Beroš case[135] in Croatia and the *Ayuso* case in Spain[136]. In the former case, both the EPPO and the Prosecutor General's Office initiated parallel investigations. Croatian prosecutors claimed they had competence and requested the transfer of the case. In Croatia, the procedure for attributing competence appears to be inconsistent with the EPPO Regulation, as it entrusts the interpretation and application of EU law to a higher prosecutorial authority that is not a court and whose decisions are not subject to ordinary judicial review.

Furthermore, what emerged is that there are no formal operational or coordination arrangements governing cooperation with national authorities. Reporting to the EPPO therefore depends largely on the discretion of national law enforcement and judicial bodies, which can result in significant delays, with cases sometimes being notified only after several years of investigation.[137]

To address this, the EP and EDPs encourage national authorities to inform the EPPO at the earliest stage of any investigation involving conduct clearly within its competence, or to request coordination meetings to clarify competence issues.[138]

In the Ayuso case, the EPPO sought to exercise its right of evocation, but the Prosecutor General of Spain claimed Spanish prosecutors had exclusive competence for the case. In both of these cases, as the national authority to decide upon conflicts of competence was not a judicial authority, the decision was binding, with no possibility for a preliminary reference to the CJEU. Further clarification on this issue is expected from the forthcoming judgment of the CJEU in Case C-506/25[139], which is expected to provide the CJEU's interpretation on Article 25(6). It must be mentioned that in Spain, following the Ayuso case, an attempt to better manage these conflicts was made by creating an ad hoc commission comprising both representatives of the Spanish Public Prosecutor's office and representatives of the EPPO in Spain, chaired by the General Prosecutor.[140] However, the

[130] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.
[131] Validation Workshop.
[132] Interview with a representative of the EPPO.
[133] BE, FR, DE, EL, LT Council Questionnaire.
[134] Council Questionnaire SK and ES.
[135] EPPO Press Release on the Beroš case: https://www.eppo.europa.eu/en/media/news/eppo-raises-concerns-over-rule-law-violations-croatia-following-conflict-competence.
[136] EPPO Press Release on the *Ayuso* case: https://www.eppo.europa.eu/en/media/news/eppos-statement-competence-adjudication-spain.
[137] Written Contribution provided by the EPPO in response to specific questions on the situation in HR within the Evaluation Study
[138] Written Contribution provided by the EPPO in response to specific questions on the situation in HR within the Evaluation Study
[139] Pending case: C-506/25 - Raukar-Gamulin and Others.
[140] Written Contribution provided by the EPPO in response to specific questions on the situation in ES within the Evaluation Study

initiative was not backed up by concrete actions such as regulations governing such commission, defining its scope and purposes, and neither followed up by regular meetings.

### Judicial authorisation in the cross-border investigations under Article 31(3) of the EPPO Regulation

Another source of concern over the internal coherence of the Regulation comes from the rules on cross-border investigations under Article 31. Article 31 operationalises the principle that the EPPO functions as a single and indivisible Union body by providing a framework for the effective conduct of cross-border investigations within the EPPO's decentralised structure. Its primary objective is to enable swift, coordinated, and legally coherent investigative action across participating Member States, without the need to rely on traditional mutual legal assistance mechanisms.

To this end, Article 31 establishes a system of horizontal cooperation between EDPs, allowing the handling EDP to assign investigative measures to assisting EDPs in other Member States through the CMS. This mechanism is intended to ensure seamless cross-border investigations, preserve the unity of the EPPO's action, and reinforce the notion that EDPs act on behalf of a single Office rather than as national prosecutors. At the same time, Article 31 seeks to balance this operational unity with respect for national procedural autonomy. While the justification and adoption of investigative measures are governed by the law of the Member State of the handling EDP, the provision recognises that certain measures may require judicial authorisation under the law of the assisting Member State. Article 31, therefore, aims to reconcile the EPPO's centralised investigative logic with the diversity of national procedural safeguards.[141]

However, the Regulation does not clearly regulate situations in which an investigative measure requires judicial authorisation under the law of both the handling and the assisting EDP's Member State. Recital 72 provides that, where judicial authorisation is required, it should be clearly specified in which Member State such authorisation must be obtained and, in any event, that only one authorisation should be required. Reading the first paragraph of Article 31(3) in conjunction with Recital 72 suggests that judicial authorisation should be sought exclusively in the Member State of the assisting EDP, even where such authorisation would also be required in the Member State of the handling EDP.

The ambiguity surrounding judicial authorisation under Article 31 was clarified by the CJEU in *G.K. and Others* (C-281/22)[142]. The Court held that the Regulation establishes a clear division of responsibilities between the handling and the assisting EDPs, with consequences for the scope of judicial review before the courts of each State: matters relating to the justification and adoption of an assigned investigation measure fall exclusively within the remit of the handling EDP, and can only be reviewed by the courts of that Member State, whereas matters relating to the modalities of enforcement of that measure are governed by the law of the Member State of the assisting EDP, and can be reviewed by the courts of that State. Accordingly, judicial review carried out by courts in the assisting Member State under Article 31(3) may concern only issues linked to modalities of enforcement and may not extend to a substantive review of the justification or proportionality of the measure.

By rejecting an interpretation that would require courts in the assisting Member State to reassess the entire case file, the Court explicitly aligned Article 31 with the logic underlying judicial cooperation based on mutual trust and mutual recognition and reinforced the conception of the EPPO as a single and indivisible Union body operating as one Office under Article 8(1).

[141] Extension of the Compliance assessment (JUST/2022/PR/JCOO/CRIM/0004), p.50-64
[142] G.K. and others (C-281/22) EU:C:2023:1018

From the perspective of internal coherence, the judgment strengthens the alignment between Article 31 and the institutional design of the EPPO as a centralised prosecutorial authority with decentralised execution. At the same time, the Court underlined that measures involving serious interference with fundamental rights must be subject to prior judicial review in the Member State of the handling EDP, in accordance with Article 31(2) and the requirements of the Charter. This interpretation has enhanced the internal coherence of Article 31 by clarifying the allocation of responsibilities.

Nevertheless, while Article 42 of the Regulation, read in conjunction with Article 47 of the Charter, guarantees the availability of judicial review in such instances, the availability and scope of such judicial safeguards are determined by national law. This may result in some variation in the available judicial safeguards across Member States, although the existence of effective judicial protection is ensured under EU law. This point was raised by one stakeholder in an open letter concerning Case C-281/22, arguing that limiting judicial review in the assisting Member State to enforcement aspects risks weakening defence rights and creating an inequality of arms, calling instead for a broader substantive review to ensure effective protection of fundamental rights in the EPPO cross-border investigations.[143] Moreover, some Member States do not provide for ex-ante judicial review of measures (like home searches) for which ex-ante judicial review is mandatory (even constitutionally) in other Member States.

Stakeholders also had varying opinions on the clarity of the CJEU's judgment in Case C-281/22. In particular, a stakeholder underlined that further improvement for a clearer legal regime is still needed with regard to Article 31 on cross-border cooperation within the EPPO, as there is a lack of clarity caused by the CJEU decision, regarding the assisting Member States and what the court in the Member States of the assisting EDP should do, since the CJEU did not clarify the means and circumstances of the enforcement.[144] By contrast, it was shared by another stakeholder that the CJEU has clarified that Article 31 assignments reflect and should enhance the logic of judicial cooperation based on mutual trust and mutual recognition, and that the EPPO framework is intended to ensure a level of efficiency at least equivalent to that of existing cooperation instruments.[145]

Therefore, precise legal implications of the CJEU's ruling for the EPPO and Member States' judicial authorities when applying the cross-border cooperation framework in Article 31 of the Regulation remain subject to differing interpretations amongst stakeholders. While some stakeholders consider the judgment to be clear on the allocation of responsibilities between handling and assisting EDPs, other stakeholders consider that specific aspects still require further clarification. In this regard, although Article 42, read in conjunction with the Charter, guarantees the availability of judicial review, the Regulation does not clarify the judicial safeguards which should be provided by Member States. As a result, the ruling in Case C-281/22 may raise questions on how the ruling should be interpreted, even if the existence of judicial review is provided in the Regulation. Lastly, legal clarification is also needed in light of the CJEU case-law on judicial review in the frame of the EIO (case C-852/19 *Gavanozov II* and the *Encrochat* case C-670/22 - *Staatsanwaltschaft Berlin v M.N*).

### The role of investigative judges, inquiring magistrates and customs authorities

Articles 4 and 6(1) clearly lay out the EPPO's responsibility for investigating, prosecuting and bringing to judgment the perpetrators of, and accomplices to, PIF offences and its staff's

[143] Open Letter of the European Criminal Bar Association (ECBA) in respect of the preliminary ruling in Case C-281/22, GK and Others, lodged at 25 April 2022, by the Oberlandesgericht Wien, Austria (Microsoft Word - 2023-02-26-Open Letter - Offener Brief C-281-22.docx, last accessed 21 January 2026)
[144] Interview with national authority in AT.
[145] Written contribution provided by the EPPO in response to questions on PIF offences and cross-border investigations within the Evaluation Study.

independence by not seeking instructions from any person external to the EPPO in the performance of their duties, including from the Member States. In some Member States (e.g. BE, MT and SI), the legislator chose to continue their pre-established tradition of attributing functions to investigative judges (or inquiring magistrates) and other national authorities like customs authorities, who independently investigate serious crimes. It was cited that the rationale behind retaining investigative judges was due to Recital 15: '*This Regulation is without prejudice to Member States' national systems concerning the way in which criminal investigations are organised*'. These provisions, when read together, demonstrate the EPPO's hybrid architecture as an EU body also reliant on national criminal procedural law to exercise its tasks.

With respect to Articles 4 and 6(1), the internal coherence of the EPPO Regulation is challenged by the continued and significant role played by investigative judges or inquiring magistrates in Member States operating under judge-led investigation systems. Article 4 tasks the EPPO with investigating, prosecuting, and bringing to judgment the perpetrators of, or accomplices to, criminal offences affecting the financial interests of the Union, as provided for by the PIF Directive, with Article 6(1) providing for the EPPO's independence from any persons external to the EPPO, including from national authorities and other EU IBOAs.

In those jurisdictions that have retained a significant role for investigative judges, the integration, both legal and practical, of the EPPO into national procedural frameworks has proven particularly complex, notably as regards the EPPO's ability to exercise its mandate effectively and independently. This is because, in those Member States, national authorities continue to exercise investigative and prosecutorial powers in cases falling within the EPPO's competence. For instance, the investigative judge (in BE, SI), and the inquiring magistrate (in MT) or customs authorities (in BE), are taking the lead in the investigations, instead of the EDP, or carry out investigations in parallel with the EDP (MT).[146] These arrangements, often justified in light of Recital 15, may systematically undermine the EPPO's independence and its internal chain of command, as national judicial authorities retain decisive influence over investigations falling within the EPPO's exclusive competence.

To note that in some Member States, as in BE and LU, customs authorities do not merely exercise administrative investigative or sanctioning powers; they are also empowered to initiate criminal proceedings. This effectively sidelines the public prosecutor's office when customs fraud is concerned. Moreover, the point at which administrative inquiries shift into criminal investigations is difficult to identify in practice, as customs authorities rely on the same investigative tools in both contexts.[147] In BE, following the intervention of the legislator in 2021, the customs administration retains its own investigative and prosecution powers in EPPO cases, but exercises them under the authority of the EPPO.

More broadly, in systems where administrative customs bodies are entrusted with investigative and prosecutorial powers, their structural and functional lack of independence raises concerns regarding compatibility with the EPPO Regulation. This lack of independence is compounded by the fact that these authorities usually remain hierarchically linked to the Ministry of Finance, rather than forming part of the judiciary.

In particular, where customs authorities maintain a monopoly over the prosecution of customs offences, this undermines the EPPO's competence and independence framework.[148]

[146] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.
[147] Ana Laura Claes and Vanessa Franssen, 'When EPPO meets customs: A clash of enforcement strategies and procedural safeguards?', Jean Monnet Network on EU Law Enforcement, Working Paper Series No. 09/22, p. 2-4
[148] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.

The current drafting of the Regulation may, therefore, create structural tensions. On the one hand, Article 6(1) establishes an independent EU body that shall not be influenced by EU IBOAs or Member States in the exercise of its tasks. On the other hand, the reliance on national procedural law, as reflected in Recital 15, may indicate permission for traditional arrangements in which judicial authorities retain significant influence over investigation to be retained due to the EPPO's need to use the national legal frameworks to fully exercise its tasks.

These challenges are further accentuated by the fact that the EPPO is conceived as a single and indivisible Union body acting as one Office, as expressly provided for in Article 8(1). National procedural frameworks that fragment investigative authority or dilute the EPPO's decision-making powers are, therefore, difficult to reconcile with the EPPO's institutional design and raise concerns about the Regulation's internal coherence when applied across diverse national legal systems.

Stakeholders broadly agreed on the importance of ensuring a clear and uniform line of command across Member States, although views diverged on how this should be achieved.[149] As referred to above, stakeholders shared that the EPPO Regulation emphasises, in its Recital 15, respect for national criminal systems, which, in principle and in these stakeholders' view, allowed for keeping the investigative judges and their role. Moreover, such Member States expressed that their removal of investigative judges from cases falling under the EPPO's competence would affect the equality of treatment between the EPPO and non-EPPO cases, even when offences are similar.[150] Some Member States with inquisitorial systems relied on Recital 15 to justify maintaining investigative judges, although this interpretation remains contested in light of Articles 4 and 6(1).[151]

Other stakeholders shared that the provisions of the Regulation are clear and investigative judges should not have powers over the EPPO cases, which should be exclusively handled by the EPPO, since the figure of the investigative judge would limit the EPPO in fulfilling its tasks under Article 4.[152] The same stakeholders also pointed out that this should apply even in light of Recital 15, which refers to the way in which criminal investigations are organised, rather than permitting investigative judges or other national authorities to retain their investigative powers as traditionally provided under national criminal law.[153] Moreover, this is also proven by the Member States, which traditionally have an inquisitorial system and have adopted national legislation in order to ensure that EDPs have all the necessary powers of the investigative judges. For example, Spain and France had adapted national legislation limiting the powers of the investigative judge.

### Chapter VIII of the EPPO Regulation on data protection

Further issues concerning the overall internal coherence of the EPPO Regulation arise in relation to Chapter VIII on data protection, a standalone regime of data protection in the EU. Stakeholders highlighted that the legislative design of Chapter VIII itself reflects the EPPO's hybrid structure, combining references to national data protection legislation, including laws transposing the LED, as well as, in certain cases, national criminal procedural rules. This design choice creates inherent complexity in the allocation and application of data protection obligations, as highlighted by a stakeholder during an interview.[154]

[149] Interview with former EP.
[150] Interview with national authority in BE.
[151] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.
[152] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.
[153] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.
[154] Interview with national authority in AT.

In practice, Member States have adopted divergent approaches to regulating the interaction between the EPPO Regulation and national law. These divergences stem from the EPPO Regulation's reliance on both direct applicability and references to national law. Some Member States have enacted the EPPO-specific implementing legislation to clarify the application of the Regulation's data protection provisions at the national level, while others rely primarily on the Regulation's direct applicability, supplemented by general national data protection rules applicable to law enforcement authorities. This divergence reflects differing interpretations of the extent to which national legislation is required to operationalise the Regulation's provisions, as further explained in Annex 5.

While the EPPO is a Union body subject to its standalone data protection regime under the Regulation, its operational activities are closely embedded in national criminal procedures. This duality is expressly embedded in the Regulation, which assigns investigative and prosecutorial tasks to the EPPO while simultaneously relying on national procedural systems for their implementation. The EPPO investigations rely on national procedural codes and case-file management systems, many of which incorporate data protection rules adopted pursuant to the LED. A stakeholder noted that, in line with Recital 93, the EPPO's legal framework envisages alignment with the LED as implemented in participating Member States to prevent inconsistencies in legal obligations and avoid situations where the EPPO's operational capacity is more limited than that of national prosecution services.[155] However, the Regulation does not always clearly delineate the scope of its own data protection provisions vis-à-vis national law, with stakeholders noting that it is not always clear where the EPPO Regulation ends and where national law begins, nor how the two should interact in practice.[156]

Regarding direct applicability, stakeholders underlined that no uniform answer can be given. This uncertainty may arise from the structure of the Regulation, which combines provisions that are directly applicable with others that require implementation within national law. Not all provisions of the Regulation that refer to national law lack direct effect, and this must be assessed on a case-by-case basis.[157] In certain situations, even in the absence of specific national rules, the Regulation may apply directly. Nevertheless, for other provisions, additional national legislation may be necessary to ensure clarity and legal certainty in their application.

These findings were corroborated during the Validation Workshop on national implementation assessments and by the compliance analysis of Chapter VIII. While stakeholders generally agreed that these issues primarily reflect legislative-level coherence challenges and have so far resulted in limited practical difficulties in daily operations, they nonetheless highlight structural tensions within the Regulation that may affect consistent and legally certain application across participating Member States.[158]

### 4.3.2 External coherence

This section introduces the assessment of how well the EPPO Regulation aligns with the wider legal and institutional landscape in which the EPPO operates (external coherence). It examines the clarity of the EPPO's mandate and its interaction with other actors, the consistency of its data protection framework with the broader EU acquis, and the extent to

[155] Written contribution provided by the EPPO in response to questions on personal data protection aspects of the EPPO Regulation within the Evaluation Study.
[156] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.
[157] Validation Workshop.
[158] Interview with national authority in AT.

which its provisions reflect the fundamental rights standards established at the EU and international level. Together, these elements provide the basis for evaluating the Regulation's overall external coherence with related instruments and frameworks.

#### 4.3.2.1 External coherence – Institutional and operational (EQ5, EQ5.1–EQ5.6)

##### EQ5.1: To what extent is the EPPO's mandate coherent with that of the Justice and Home Affairs and anti-fraud agencies and bodies and the anti-fraud architecture of the EU, in particular OLAF?

The EU's Anti-fraud Architecture is a complex system of different actors with distinct yet complementary roles and responsibilities for detecting and countering fraud against the EU's financial interests.[159] These anti-fraud actors operate distinctly, with their own governance structures; however, their overlapping mandates make close coordination crucial. For that reason, clarity in their roles is of the utmost importance in synergistically protecting the EU's financial interests.

In light of the fragmented nature of the EU's anti-fraud architecture, assessing the EPPO Regulation's coherence with the frameworks of other actors in the same field, especially OLAF, Europol, and Eurojust, is key to assessing the EPPO's ability to achieve its objectives.

As a cross-cutting point, results of the survey conducted in the context of this study show that 48% of the respondents (36 out of 75) agreed that the EPPO's work is coherent with the mandate and activities of other relevant EU agencies, bodies and offices, including Europol, Eurojust, and AMLA, with only 2.7% disagreeing (2 out of 75).[160] Similarly, 50.7% of them (38 out of 75) agreed that the EPPO's work is coherent with the role and tasks of OLAF, with only 2.7% (2 out of 75) disagreeing.[161]

**European Anti-Fraud Office (OLAF)**

As already discussed in section 4.1.5, both OLAF and the EPPO act to protect the financial interests of the Union. OLAF conducts administrative investigations, with the aim of precautionary measures, financial recovery, disciplinary action or correction of administrative deficiencies. The EPPO conducts criminal investigations and prosecutes cases falling under its competence.[162]

Article 101 of the EPPO Regulation covers the EPPO's relationship with OLAF, while Articles 12c-12g of the OLAF Regulation regulate the cooperation between OLAF and the EPPO.

There is also a Working Arrangement in place, aiming to facilitate close cooperation between OLAF and the EPPO.[163] The conclusion of a Working Agreement is referred to explicitly in Article 12g of the OLAF Regulation, but is not explicitly referred to in Article 101 of the EPPO Regulation (yet covered by the references under Article 99(1) and (3) of the EPPO Regulation). The Arrangement is generally implemented correctly, and the monthly clearing

[159] European Public Prosecutor's Office (EPPO), European Union's Anti-Fraud Office (OLAF), Eurojust, Europol, Court of Justice of the EU, Council of the EU, European Commission, European Court of Auditors, European Parliament, European Ombudsman, Anti-Money Laundering Authority (AMLA). In the future, also the EU Customs Authority (EUCA).
[160] Survey response Q48.5 "To what extent do you agree with the following statements regarding the coherence between the EPPO's work and related activities in the period since the entry into application of the EPPO Regulation?: The EPPO's work is coherent with the mandate and activities of other relevant EU agencies, bodies and offices (e.g. Europol, Eurojust, AMLA, etc.)" (42.7% (32 out of 75) could not say).
[161] Survey Response to Q48.4 "To what extent do you agree with the following statements regarding the coherence between the EPPO's work and related activities in the period since the entry into application of the EPPO Regulation?' The EPPO's work is coherent with the role and tasks of the European Anti-Fraud Office (OLAF)" (36% (27 out of 75) could not say).
[162] Interviews with representatives of the Commission; European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf.
[163] Working Arrangement between the European Anti-Fraud Office ("OLAF") and the European Public Prosecutor's Office ("EPPO"). https://www.eppo.europa.eu/sites/default/files/2021-07/Working_arrangement_EPPO_OLAF.pdf.

house helps resolve outstanding issues.[164] Both the EPPO and OLAF Regulations foresee the non-duplication of investigations.[165] Despite the overall positive feedback, improvements could be made, especially in the exchange of information. [166]

There are varying obligations depending on the reporting entity in terms of whether they are mandated to report to the EPPO, OLAF, or both. National authorities are legally obliged to report to the EPPO.[167] EU IBOAs are obliged to report to both the EPPO and OLAF.[168] There is also voluntary reporting to OLAF by national authorities, while private parties may voluntarily report to both the EPPO and/or OLAF.[169] This can create an administrative burden as, in many cases, both entities have to assess the input, which may result in duplication of investigations.[170]

Between 2022 and 2024, the EPPO and OLAF received a total of 27 000 fraud allegations. A third of these allegations were judged as meriting an investigation and registered in both the EPPO and OLAF's CMSs.[171]

As a result of the double reporting obligation, effective cooperation between the EPPO and OLAF in cases involving potential criminal aspects requires clear and established reporting obligations. Where OLAF identifies suspicions of criminal offences, it is required to submit an ECR to the EPPO.[172] Similarly, the hit/no-hit procedure, which is conducted when OLAF receives information potentially related to the EPPO's competence, aims at verifying whether the EPPO has an ongoing investigation into the same facts. If the facts are indeed the same or criminal suspicion is substantiated, either the investigation is conducted exclusively by the EPPO, or a complementary investigation or support is provided by OLAF.[173] Between 2022 and 2024, out of the 3 317 allegations assessed by OLAF, 162 were transferred to the EPPO.[174] In 2022, there were 133 hit/no-hit requests, in 2023, 32, and in 2024, 235. [175]

While both reporting and the hit/no-hit system help avoid duplicate investigations, certain challenges persist.

- The OLAF and EPPO CMSs are not interlinked, having access to each other's CMS only indirectly.[176]
- The hit/no-hit procedure is performed manually, and the EPPO is not bound by an obligation to carry out a check, while OLAF is. This can lead to duplication of the

[164] Interviews with representatives of the Commission.
[165] Article 101(2) of the EPPO Regulation and Article 12d of the OLAF Regulation; Interview with a representative of the Commission.
[166] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf; Interview with a representative of the Commission.
[167] Article 24(1) of the EPPO Regulation.
[168] Article 24(1) of the EPPO Regulation; Articles 1, 5, 7, and 12 of the OLAF Regulation.
[169] Recital 49 of the EPPO Regulation; Article 5(1) of the OLAF Regulation.
[170] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf.
[171] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud; No relevant data have been provided in the 2025 EPPO Annual Report.
[172] Article 12c(1) of the OLAF Regulation; European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf ; Interview with a representative of the Commission.
[173] Article 101 of the EPPO Regulation; Article 12 of the OLAF Regulation. Interview with a representative of the Commission.
[174] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf; No relevant data have been provided in the 2025 EPPO Annual Report.
[175] EPPO Annual Reports 2022-2024; No relevant data have been provided in the 2025 EPPO Annual Report.
[176] Interview with a representative of the Commission; European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf.

procedure if, for instance, the EPPO opens an investigation without checking, after OLAF has already completed its check.[177]

- Duplication might also arise in later stages of the investigation, where, for instance, a suspect is identified by OLAF who is already under investigation by the EPPO. This situation demonstrates the need for continuous checks. According to the ECA special report, in the period between 2022 and 2024, OLAF performed 250 hit/no-hit checks in relation to allegations for which an administrative investigation was opened. Of those, only 4 checks were carried out after the initiation of investigations.[178]

Accordingly, stakeholders within the Commission propose that the EPPO should have the legal obligation to conduct such checks, and that the process should be automated and carried out either continuously or at specified intervals.[179] An automated system could alleviate administrative burden and would ensure respect for fundamental rights and the confidentiality of the investigations. This is because the investigators would not unnecessarily receive knowledge of the details of the person concerned, as is now the case with the manual transmission.[180] All that being said, one stakeholder noted that the hit/no-hit procedure has improved.[181] However, according to ECA, the current hit/no-hit system cannot provide a sufficient guarantee that parallel investigations into the same facts will be avoided. The ECA report points out that OLAF opened investigations for 236 allegations between 2022 and 2024, without performing a hit/no-hit check. For these allegations, OLAF had either assessed them as falling outside the EPPO's competence or knew from other sources that the EPPO had decided not to exercise its competence.[182]

Regarding the complementary investigations between the EPPO and OLAF, the two bodies, in coordination with each other, can operate at the same time, with the potential to investigate the same facts from two different perspectives.[183] OLAF conducts their administrative work while the EPPO conducts its criminal investigation.[184] In 2022, 19 complementary investigations were initiated, in 2023, 22 and in 2024, 21 (OLAF data: 17).[185] However, it was noted that due to a lack of information provided by the EPPO regarding the status of ongoing investigations, OLAF is prevented from proposing complementary actions.[186]

Another option for cooperation is the support provided by OLAF when requested by the EPPO.[187] Support activities have remained relatively limited in recent years, keeping in mind that the EPPO's primary source of support is national authorities.[188] OLAF provides information, expertise and operational support at the request of the EPPO,[189] but the extent of this is dependent on OLAF's mandate and internal Guidelines on Investigation Procedures

[177] Interviews with representatives of the Commission.
[178] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf; No relevant data have been provided in the 2025 EPPO Annual Report.
[179] Interviews with representatives of the Commission.
[180] Interview with a representative of the Commission.
[181] Interview with a representative of the Commission.
[182] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf ; Case Study 2: EPPO's working relationship with OLAF; No relevant data have been provided in the 2025 EPPO Annual Report.
[183] Interview with a representative of the Commission; European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf.
[184] Interview with a representative of the Commission.
[185] EPPO Annual Reports 2022-2024; OLAF Annual Reports 2022-2024; No relevant data have been provided in the 2025 EPPO Annual Report.
[186] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf.
[187] Article 101(3) of the EPPO Regulation; Interview with a representative of the Commission.
[188] Interviews with representatives of the Commission; European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf.
[189] Article 101(3)(a) of the EPPO Regulation.

(GIP), which limit OLAF's most powerful investigative measures in support activities.[190] Furthermore, support can be complex and lead to delays as OLAF has to comply with multiple legal frameworks at both the EU and national levels. [191] The limited powers of OLAF can be attributed to the fact that the legal framework for support lacks clarity and legal certainty, thus not ensuring that OLAF can operate effectively in investigations based on national law and not providing sufficient procedural guarantees.[192] As a result, OLAF believes that complementary activities could be more beneficial, while the EPPO believes support actions should increase. [193] Stakeholders within the Commission note that a unified framework that does not distinguish between support and complementary investigations would resolve these issues.[194] In 2022, the EPPO addressed 20 requests for support to OLAF, with OLAF providing support in 13 of those cases. In 2023, support was provided in 4 cases, and in 2024, in 5.[195]

The provisions of the Regulations defining support and complementarity between OLAF and the EPPO provide a framework that stakeholders consider in need of further precision. A stakeholder interviewed indicated that these clarifications are necessary to ensure that the two entities can interact with legal certainty and ensure a harmonised application through the EU Member States. Similarly, stakeholders indicated that the two Regulations do not sufficiently clarify how OLAF, which is an administrative body, will cooperate with the EPPO in a criminal investigation.[196] As of present, the Regulations leave too much room for discretion, leading to diverging views between OLAF and the EPPO on the extent and limitations of OLAF's support activities and its ability to act independently from the EPPO's criminal investigations.[197]

Cooperation between OLAF and the EPPO also includes case referrals, which are handled primarily by OLAF through EPPO Crime Reports (ECRs). The EPPO has no obligation to report to OLAF under Article 101(4) of the EPPO Regulation, which only foresees that the EPPO may provide information if it decides not to conduct an investigation or has dismissed a case. Under the working arrangement, the EPPO will report to OLAF only when it cannot exercise its competence.[198] However, such reporting is characterised by a stakeholder as often limited, not carried out systematically, and sometimes without proper explanations or the necessary documentation.[199] Similarly, the lack of reporting by the EPPO on dismissed allegations or discontinued investigations can limit OLAF from taking administrative measures.[200] However, the EPPO's position is that the limited reporting is due to the importance of protecting confidentiality and the suspect's rights.[201] The EPPO also considers that the number of ECRs sent by OLAF (and other EU IBOAs) is not sufficient, given that it receives a greater number from other sources.[202] Finally, the sharing of information on the

[190] Interviews with representatives of the Commission; Case Study 2: EPPO's working relationship with OLAF.
[191] Interviews with representatives of the Commission.
[192] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf; Case Study 2: EPPO's working relationship with OLAF.
[193] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; Case Study 2: EPPO's working relationship with OLAF.
[194] Case Study 2: EPPO's working relationship with OLAF.
[195] EPPO Annual Reports 2022-2024; OLAF Annual Reports 2022-2023; No relevant data have been provided in the 2025 EPPO Annual Report.
[196] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study.
[197] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study.
[198] Interview with a representative of the Commission.
[199] Interview with a representative of the Commission.
[200] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf.
[201] Replies of the European Public Prosecutor's Office (EPPO) to the European Court of Auditors' Special Report on EU bodies fighting fraud: https://www.eca.europa.eu/Lists/ECAReplies/EPPO-Replies-SR-2025-26/EPPO-Replies-SR-2025-26_EN.pdf
[202] EPPO Annual Report 2024.

substance of a case between the EPPO and OLAF was reported as cumbersome and sometimes slow, having to contact the EDPs through the central EPPO structure, leading to delays in the decision of OLAF to open an investigation.[203] Once the contact with the EDPs is established, things operate more efficiently.[204] The ECA report highlights the need to overhaul the information exchange system. The ECA reports that the current system cannot ensure that the EPPO will assess all allegations of fraud for potential crimes. This is particularly the case for allegations that OLAF considered as not containing sufficient evidence to open an investigation and dismissed them.[205] Altogether, this reflects a need for further clarification and consistency related to case referrals and information exchange.

It should be noted that, overall, based on the current interpretation of Article 43(2) of the Regulation, the EPPO has only indirect access to the CMS of EU IBOAs, including OLAF and Eurojust. This can create delays as the EPPO relies on indirect requests. As an example, in the case of Europol and Eurojust, the provider of information, for instance, Member States, retains ownership over the data they provide and can restrict access to them. This can lead to the EPPO being denied or granted delayed access to the information in the Agencies' databases. Direct access would speed up investigations, increasing efficiency and effectiveness in complex cross-border cases.[206] This is a cross-cutting issue for the cooperation of EU IBOAs with the EPPO.

### European Union Agency for Criminal Justice Cooperation (Eurojust)

Both the EPPO and Eurojust also have a shared responsibility to protect the financial interests of the Union. Eurojust supports and works with national authorities to combat a wide range of serious and complex cross-border crimes involving two or more countries, meanwhile the EPPO investigates, prosecutes and brings to judgment perpetrators of the PIF offences. Eurojust supports and cooperates closely with the EPPO. Their relations are outlined in Article 100 of the EPPO Regulation and Article 50 of the Eurojust Regulation. A Working Arrangement is also in place to detail the practical modalities concerning their cooperation in the fight against crimes that affect the Union's financial interests.[207]

Overall cooperation between the EPPO and Eurojust is characterised as strong and consistent but limited.[208] The majority of those surveyed in the context of the Support Study for the Eurojust Regulation have indicated that Eurojust's framework of cooperation with the

[203] Interview with a representative of the Commission.
[204] Interview with a representative of the Commission.
[205] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf.
[206] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; Interview with a representative of the Commission; European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf; Commission Staff Working Document. (2025). Evaluation of the European Union Agency for Criminal Justice Cooperation. SWD(2025) 182 final; Support study. (2025). Support study for the Evaluation of the implementation and impact of Regulation (EU) 2018/1727 of 14 November 2018 on the European Union Agency for Criminal Justice Cooperation (Eurojust), and of the effectiveness and efficiency of Eurojust and its working practices. JUST/2023/JCOO/CRIM/0127. Final Report; Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA, Articles 20a(3) and (4), EUR-Lex - 02016R0794-20220628 - EN - EUR-Lex; Regulation (EU) 2018/1727 of the European Parliament and of the Council of 14 November 2018 on the European Union Agency for Criminal Justice Cooperation (Eurojust), and replacing and repealing Council Decision 2002/187/JHA, Article 24, EUR-Lex - 02018R1727-20251104 - EN - EUR-Lex.
[207] Working Arrangement between the European Public Prosecutor's Office ("EPPO") and the European Union Agency for Criminal Justice Cooperation ("Eurojust"). https://www.eppo.europa.eu/sites/default/files/2021-02/Working-Arrangement-Eurojust-EPPO.pdf.
[208] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; Commission Staff Working Document. (2025). Evaluation of the European Union Agency for Criminal Justice Cooperation. SWD(2025) 182 final; Support study. (2025). Support study for the Evaluation of the implementation and impact of Regulation (EU) 2018/1727 of 14 November 2018 on the European Union Agency for Criminal Justice Cooperation (Eurojust), and of the effectiveness and efficiency of Eurojust and its working practices. JUST/2023/JCOO/CRIM/0127. Final Report.

EPPO is not yet fully operationalised.[209] The EPPO and Eurojust liaison teams met once in 2024. In 2022, Eurojust supported 14 cases involving the EPPO, 26 cases in 2023, and by the end of 2024, 25 ongoing cases were being supported by the Eurojust National Desks.[210]

Stakeholders indicate that there is a clear distinction between the EPPO and Eurojust's mandates. The EPPO investigates and prosecutes PIF crimes and has competence for a narrower scope of crime types than Eurojust. Eurojust, on the other hand, has a coordinating role without prosecutorial powers. Regarding cross-border PIF offences that fall under the EPPO's competence, and the investigations on which were previously coordinated by Eurojust, the agency retains its powers over cases involving non-participating Member States, third countries, and when the EPPO does not exercise its competence.[211] This means that under the current framework, it is unlikely that Eurojust can support the coordination of the EPPO with participating Member States' authorities in cases involving both PIF and non-PIF serious crimes.[212] An overlap is reported in the case of combating organised crime committed in Ukraine, given that both Eurojust and the EPPO consider that they should lead.[213] However, the fact that the EPPO is progressively entering into working arrangements with non-participating states and third countries could signal a reduced reliance on Eurojust's support.[214]

The 2025 Eurojust Evaluation indicated that certain issues exist regarding the implementation of the hit/no-hit system, the use of which is reported as limited.[215] Furthermore, similarly to Europol, the ownership of Eurojust data belongs to the Member States, and the EPPO cannot access them freely.[216] This can restrict cooperation with Eurojust, given that the EPPO can choose to receive these data directly from national authorities.[217]

### European Union Agency for Law Enforcement Cooperation (Europol)

Europol and the EPPO both have a role in protecting the Union's financial interests – the EPPO with investigating and prosecuting the PIF offences and Europol with supporting law enforcement authorities to prevent and combat all forms of serious international and organised crime, cybercrime, terrorism and other cross-border crime, including PIF crimes. The cooperation between the EPPO and Europol includes the exchange of information, for

[209] 56%, 27 out of 48 national desks and liaison prosecutors answering to the survey. Support study for the Evaluation of Eurojust. JUST/2023/JCOO/CRIM/0127. Final Report.
[210] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; EPPO. (2025). Investigation 'Nimmersatt': EPPO clamps down on criminal organisation smuggling hazardous salvage cars from US (available at: https://www.eppo.europa.eu/en/media/news/investigation-nimmersatt-eppo-clamps-down-criminal-organisation-smuggling-hazardous, last accessed on 26 January 2026); EPPO. (2023). EPPO busts €25 million VAT fraud spread across eight countries: 17 arrests, including alleged ringleader (available at: https://www.eppo.europa.eu/en/media/news/eppo-busts-eu25-million-vat-fraud-spread-across-eight-countries-17-arrests-including, last accessed on 26 January 2026); EPPO. (2024) EPPO investigation cluster Midas: €195 million VAT fraud spread across 17 countries (available at: https://www.eppo.europa.eu/en/media/news/eppo-investigation-cluster-midas-eu195-million-vat-fraud-spread-across-17-countries, last accessed on 26 January 2026); No relevant data have been provided in the 2025 EPPO Annual Report.
[211] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; Commission Staff Working Document. Evaluation of Eurojust. SWD(2025) 182 final; Support study for the Evaluation of Eurojust. JUST/2023/JCOO/CRIM/0127. Final Report; Interview with a representative of an EU Agency.
[212] Interview with a representative of an EU Agency.
[213] Commission Staff Working Document. Evaluation of Eurojust. SWD(2025) 182 final.
[214] Support study for the Evaluation of Eurojust. JUST/2023/JCOO/CRIM/0127. Final Report.
[215] Support study for the Evaluation of Eurojust. JUST/2023/JCOO/CRIM/0127. Final Report.
[216] Commission Staff Working Document. Evaluation of Eurojust. SWD(2025) 182 final; Interview with a representative of an EU Agency.
[217] Commission Staff Working Document. Evaluation of Eurojust. SWD(2025) 182 final.

example, specialist knowledge.[218] Europol can also provide criminal intelligence analysis, and operational and coordination support to investigations conducted by the EPPO.[219]

Article 102 of the EPPO Regulation covers the EPPO relations with Europol, while Article 20A of the Europol Regulation covers its relations with the EPPO.

The cooperation between Europol and the EPPO is characterised as strongly effective and clearly defined.[220] The EPPO engages from the prosecutorial side, while Europol from the law enforcement perspective.[221] The EPPO and Europol have concluded a Working Arrangement that, according to feedback, remains fit for purpose.[222] They have also concluded an arrangement on the exchange and protection of classified information, and a Memorandum of Understanding on secure communication (both signed in November 2021). Europol cooperated with the EPPO on different operations, providing support, including information exchange, operational and analytical support (i.e. gathering of digital evidence and analysis of the forensic copies), and expertise. This support was provided on 83 requests from the EPPO in 2024.[223]

However, the ownership of Europol data rests with the Member States, which can result in restricted access for the EPPO, despite the provisions of Articles 43 and 102 of the EPPO Regulation.[224] If Europol wants to exchange information with the EPPO, the Member States will have to provide their consent.[225]

Moreover, the hit/no-hit mechanism between the EPPO and Europol is still under construction and is not yet in place, as is the case with Eurojust and OLAF.[226] This is despite the fact that the Europol Regulation does foresee such a mechanism. On the other hand, the EPPO Regulation and the working arrangement do not explicitly refer to such a system.[227] In addition, despite being legally foreseen, a liaison officer has not been appointed to either organisation.[228] Finally, the limited resources of Europol have been pointed out as a challenge.[229]

[218] Europol. (2021). Europol and EPPO establish working relationship (available at: https://www.europol.europa.eu/media-press/newsroom/news/europol-and-eppo-establish-working-relationship, last accessed on 26 February 2026).
[219] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf.
[220] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; Interview with a representative of an EU Agency.
[221] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study.
[222] Working Arrangement establishing cooperative relations between the European Public Prosecutor's Office and the European Union Agency for Law Enforcement Cooperation. https://www.eppo.europa.eu/sites/default/files/2021-01/EPPO%20_Europol_Working_Arrangement.pdf
[223] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; Investigation 'Nimmersatt': EPPO clamps down on criminal organisation smuggling hazardous salvage cars from US (available at: https://www.eppo.europa.eu/en/media/news/investigation-nimmersatt-eppo-clamps-down-criminal-organisation-smuggling-hazardous, last accessed on 26 January 2026); EPPO. (2025). Investigation Water into Wine: EPPO targets international criminal organisation suspected of €66 million VAT fraud involving sales of diesel (available at: https://www.eppo.europa.eu/en/media/news/investigation-water-wine-eppo-targets-international-criminal-organisation-suspected-eu66, last accessed on 26 January 2026); EPPO. (2025). Investigation 'Calypso': EPPO strikes criminal networks flooding EU with fraudulent Chinese imports (available at: https://www.eppo.europa.eu/en/media/news/investigation-calypso-eppo-strikes-criminal-networks-flooding-eu-fraudulent-chinese, last accessed on 26 January 2026); Interview with a representative of an EU Agency; No relevant data have been provided in the 2025 EPPO Annual Report.
[224] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; Interview with a representative of an EU Agency.
[225] Interview with a representative of an EU Agency.
[226] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; Interview with a representative of an EU Agency.
[227] Article 102 of the EPPO Regulation; Article 20a of the Europol Regulation.
[228] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study
[229] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study

### EQ5.2: To what extent does the EPPO Regulation facilitate appropriate cooperation with the EU Institutions with which it has working arrangements, specifically the European Commission?

The evidence shows that the EPPO Regulation appears to facilitate cooperation with EU institutions to a moderate extent by establishing a formal framework for interaction, while leaving some practical aspects of cooperation to be shaped through working arrangements and implementation in practice.

The EPPO's relations with other EU IBOAs are outlined in Article 103 of the EPPO Regulation, with a specific provision on the Commission in paragraph 1. In Recital 100, it is mentioned that the EPPO should work closely with other EU IBOAs to facilitate the exercise of its functions under the Regulation. In 2021, the EPPO and the EC initially signed a Cooperation Agreement establishing the modalities of their cooperation.[230] The conclusion of an agreement is directly referred to in Article 103(1) of the EPPO Regulation.

In October 2024, the original Cooperation Agreement was revised to improve the functioning of the EPPO notifications, allowing the Commission to take precautionary and corrective measures.[231] The amendments concerned:

- Annex I, on contact points and communication channels;
- Annex III, on templates that the EPPO may use to send information and consultations; and
- Annex VIII, on databases.

These amendments aimed to provide for more direct communication between the EPPO and the Commission DGs. It provided for designated single contact points for every involved partner, including the DGs; the introduction of the EPPO box; new notification templates; and direct access to certain databases.[232] The EPPO box is a dedicated and secure tool to exchange case-related communications.

The feedback gathered from stakeholders regarding the amendments is generally positive, as they allow for more direct exchanges of information between the relevant Commission services and the EPPO, instead of communicating via OLAF.[233] Overall, the Regulation was characterised as clear and the cooperation as legally well-defined without duplication. After the review, DGs are now more involved, with clearer roles.[234] DG AGRI reports 50-60 notifications a semester,[235] while DG INTPA has around 10 cases with the EPPO.[236] The cooperation between DG ENEST and the EPPO was characterised as moderately effective.[237]

In 2025, the EPPO processed 6 966 crime reports. Of those, 143 crime reports originated from EU IBOAs, with the EPPO urging them to step up detection and reporting efforts.[238] In 2025, the EPPO notified indictments and simplified prosecution procedures to the

[230] Agreement establishing the modalities of cooperation between the European Commission and the European Public Prosecutor's Office. https://www.eppo.europa.eu/sites/default/files/2021-09/2021.073_Agreement_EPPO_European_Commission_Final_signed_version.pdf.
[231] EPPO Annual Report 2024.
[232] Interview with a representative of the Commission.
[233] Interview with a representative of the Commission.
[234] Interview with a representative of the Commission.
[235] Interview with a representative of the Commission.
[236] Interview with a representative of the Commission.
[237] Interview with a representative of the Commission.
[238] EPPO Annual Report 2025.

Commission, amounting to EUR 171.3 million of estimated damage related to expenditure fraud and to EUR 1.19 billion of estimated damage related to revenue fraud.[239]

The implementation of the new framework is underway.[240] However, a stakeholder identified challenges in the implementation related to complex IT system requirements and some confusion due to significant revisions in the reporting rules. That being said, they recognised that after its full implementation, the system will be clarified and should become more effective.[241] Nevertheless, despite the amendments being mostly positive, challenges still seem to persist.[242]

Issues were identified by the stakeholders with regard to information exchange, provided under Article 103(2) of the EPPO Regulation. Overall, it was noted that there is a lack of communication and information sharing during the investigation, including information regarding systemic deficiencies discovered during the process.[243] A stakeholder indicated that some information should be shared by the EPPO, even when there are ongoing investigations, to help the Commission proceed with its tasks.[244] The EPPO box was suggested as a possible secure solution.[245] A stakeholder also recommended that overall improvements should be made, drawing inspiration from the existing cooperation framework between OLAF and the DGs.[246] According to the ECA report, incomplete information provided by the EPPO can limit the ability of the Commission to take appropriate measures.[247]

Overall, according to a stakeholder, the information-sharing arrangements between the EPPO and other EU bodies, including the Commission, could be improved, for instance, by providing more explicit guidelines on the types of information that can be shared and the procedures for sharing them.[248] Despite the reported issues, it was recognised that the implementation of the amendments is expected to improve the cooperation between the Commission services and the EPPO.[249]

The information exchange issues are particularly important as authorities have to report to OLAF and the EPPO but not to the Commission, which is reliant on information provided by the offices in order to take effective measures in time.[250]

Regarding the EPPO's and the Commission's mandates in the field of fraud, it was noted that the operational realities of shared management funds, where spending DGs often function, are significantly different from those of criminal investigations conducted by the EPPO. Spending DGs operate in an administrative environment. This divergence creates friction around timing and misunderstandings on what information is realistically available and when. Criminal procedures can be long while the Commission might be bound by parallel administrative obligations and deadlines tied, for example, to programme cycles. This can be resolved through a better and shared understanding of shared management realities inside the EPPO workflows, of what the Commission can directly access or control in this context and of what administrative tools the Commission uses to protect the EU's

[239] EPPO Annual Report 2025.
[240] Interviews with representatives of the Commission.
[241] Interview with a representative of the Commission.
[242] Interviews with representatives of the Commission.
[243] Interviews with representatives of the Commission.
[244] Interview with a representative of the Commission.
[245] Interview with a representative of the Commission.
[246] Interview with a representative of the Commission.
[247] European Court of Auditors (2025). Special Report 26/2025: EU bodies fighting fraud. https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf
[248] Interview with a representative of the Commission.
[249] Interview with a representative of the Commission.
[250] Interview with representatives of the Commission.

budget (i.e. interruptions, suspensions, corrections). It was, however, reported that the understanding of shared management by the EPPO has improved.[251]

It was also pointed out as a challenge that the overlap between the EPPO and OLAF can be confusing for institutions trying to cooperate with both. This can lead to duplication, repeated requests, and ultimately, it becomes an efficiency burden for spending DGs.[252]

Regarding access to information, the EPPO generally has no direct access to databases held by EU IBOAs.[253] Under the Cooperation Agreement, the EPPO has to submit requests for information stored in most of the databases and registers of the Commission, with some exceptions.[254] This can create delays and limit the amount of information that is necessary for investigations.[255] It should, however, be noted that the recent amendments provide direct access to more databases than the previous iteration, for instance, to the ARACHNE database.[256]

Lastly, it should be highlighted that the EPPO also concluded working arrangements with the European Parliament and the European External Action Service.[257]

### EQ5.3: To what extent does the EPPO Regulation facilitate appropriate cooperation between the EPPO and national authorities? Are there any legal barriers that hinder cooperation? Does Article 25(6) provide an adequate mechanism for resolving conflicts of competence?

The creation of the EPPO established a "system of shared competence between the EPPO and national authorities".[258] The EPPO conducts investigations, prosecutes and brings to judgment crimes against the financial interests of the EU before the national judges and "without prejudice to Member States' national systems concerning the way in which criminal investigations are organised".[259] In light of this hybridity and the "dual-hat" that the EDPs have in certain Member States, assessing the coherence of the Regulation with the national systems, in which it is deeply embedded, is key to assessing its ability to meet its objectives.[260]

In relation to the cooperation of the EPPO with its participating Member States, in the context of a Council Questionnaire, 9 authorities of participating Member States answered that the cooperation between national authorities and the EPPO is moderately effective,[261] and 14 that it is very effective.[262] The Belgian authority surveyed characterised cooperation simply as effective.[263] This means that authorities from 21 out of the 24 participating Member States responded that the cooperation is effective.[264] The remaining 3 Member States did not respond to the questionnaire.[265] The cooperation between the EPPO and national

[251] Interview with representatives of the Commission.
[252] Interviews with representatives of the Commission.
[253] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study; EPPO Response to ECA Audit on customs procedures and import one-stop-shop procedures. Provided confidentially to the study team by the EPPO.
[254] Agreement establishing the modalities of cooperation between the European Commission and the European Public Prosecutor's Office, Article 9.
[255] Written contribution provided by the EPPO in response to questions on cooperation with EU bodies within the Evaluation Study.
[256] Agreement establishing the modalities of cooperation between the European Commission and the European Public Prosecutor's Office, Annex VIII as amended by ANNEX to the COMMUNICATION TO THE COMMISSION on amendments of Annexes I, III and VIII ('Databases') to the Agreement between the European Commission and the European Public Prosecutor's Office (EPPO). C(2024) 7392 final.
[257] EPPO Annual Report 2024.
[258] Recital 13 of the EPPO Regulation.
[259] Recital 15 of the EPPO Regulation.
[260] Article 13 of the EPPO Regulation.
[261] Council Questionnaire CZ, EE, DE (2 reporting authorities), LV, LT, PL, SK, ES.
[262] Council Questionnaire BG, CY, FI, FR, DE (1 reporting authority), RO (2 reporting authorities), EL, IT, MT, NL, PT, SI, LU.
[263] Council Questionnaire BE.
[264] Council Questionnaire CZ, EE, DE, LV, LT, PL, SK, ES, BG, CY, FI, FR, RO, EL, IT, NL, PT, BE, MT, SI, LU.
[265] Council Questionnaire AT, HR, LU, SE.

authorities has generally been described as synergetic.[266] Although one Member State representative indicated that the cooperation could be further improved by clarifying the Regulation's rules on competence.[267]

Aggregate data from the Annual Report shows that the EPPO had 3 602 active investigations, with 2 030 investigations opened and 275 indictments filed in 2025, and 159 convictions (final decisions) concluded in the same year. In 2025, Italy (991), Romania (535) and Germany (361) were the Member States with the highest number of active investigations.[268] Italy represents approximately 28% of all the active EPPO investigations (3 602), while Romania 15% and Germany 10%. The 2025 Annual Report shows that detection and reporting practices in the participating Member States continue to improve, with 2 107 crime reports, out of a total of 6 966, submitted by national authorities. This represents an increase of 20% compared to the 2024 numbers (1 760).[269]

Regarding the mechanisms for determining competence between the EPPO and national prosecutors, they have been characterised as generally clear.[270] The Regulation sets out the scope of the EPPO's jurisdiction, the conditions under which the Member States are competent, and a mechanism to resolve conflicts of competence.[271] Despite being generally clear, two national authorities pointed out that, on the contrary, despite a clear EPPO mandate, the procedures followed to determine competence are too general, leaving room for much interpretation that can create challenges.[272]

The EPPO's Internal Rules of Procedure set out concrete time frames for core steps: verification of an Article 24 report should be finalised within 10 days, and where the EPPO requests information from the competent national authority, the national authority is normally asked to report within 10 days; in the case of a conflict of competence, the competent national authorities can decide on the attribution of competence as per Article 25(6). These internal rules, therefore, create a statutory expectation (and automatic escalation mechanism) to limit delays.[273]

Internal consultation procedures and direct communication between the EDP and national prosecutors often allow for a swift resolution of controversial situations, like parallel investigations, without resorting to the procedure under Article 25(6).[274] If no agreement can be reached, then the mechanism of Article 25(6) is applied. The consequences of designating a non-judicial body as the responsible authority to decide on competence are further analysed above under EQ4 on Internal Coherence.

Some Member States reported that no conflicts have arisen so far.[275] Other national authorities have reported negative cases of competence, where both the EPPO and the national prosecutors consider that they lack competence.[276] Regarding positive conflicts of competence, please see the section 4.3.1 above for the Ayuso and Beroš cases, where the EPPO has publicly raised issues with regard to the practical process under Article 25(6).

Overall, the practical application of Article 25(6) of the Regulation is problematic.[277] Many Member States have designated national authorities from their prosecution architecture, like

[266] Council Questionnaire BE, BG, CZ, FI, FR, DE (3 reporting authorities), EL, IT, LT, NL, PL, PT, RO (1 reporting authority), SK, ES, EE, MT, SI.
[267] Council Questionnaire NL.
[268] EPPO Annual Report 2025.
[269] EPPO Annual Report 2025.
[270] Council Questionnaire BG, DE (1 reporting authority), EL, LV, PL, ES.
[271] Council Questionnaire FI.
[272] Council Questionnaire NL, ES.
[273] EPPO Internal Rules of Procedures.
[274] Council Questionnaire BG, CZ, DE (2 reporting authorities), LT, NL, PT, SK, ES, LU.
[275] Council Questionnaire BE, FR, DE (1 reporting authority), EL, LT, LU; Interview with national authority in BE.
[276] Council Questionnaire SK, ES.
[277] Interview with a representative of the EPPO.

the Prosecutor General, as their competent authorities to resolve conflicts of competence, replicating elements from their existing national frameworks.[278] However, these bodies do not qualify as judicial authorities in the context of Article 267 TFEU. Some Member States, however, provide for an appeal against the decision that can be reviewed by a court.[279] In DE, for instance, the law foresees the judicial review of the decision of the Federal Public Prosecutor General by the Federal Court of Justice, which can then submit a preliminary ruling to the CJEU, thus aligning with Article 42(2). Allowing a prosecutorial authority, which is party to the dispute, to decide on competence without judicial review at the request of the EPPO could lead to concerns about lack of impartiality and potentially Rule of Law and human rights issues. This is particularly evident in Poland, where the Prosecutor General is also the Minister of Justice.[280]

Certain challenges, related to ambiguities in the Regulation, were noted, which can potentially lead to a competence dispute.[281] Multiple national representatives reported that such ambiguities include the concept of inextricably linked offences, as difficulties sometimes arise in determining whether a crime is "inextricably linked" with a PIF crime.[282] Stakeholders also noted that at the early stages of an investigation, it is challenging to assess whether the EU's financial interests are harmed or if damages exceed the threshold for the EPPO's competence, while later in the process, a complex crime might be revealed.[283] Moreover, regarding thresholds, in France, the national authorities interpret that the EUR 10 000 000 threshold has to be met in just one country, France, despite the wording of Recital 4 in the PIF Directive which defines total damage as "the estimated damage that results from the entire fraud scheme".[284] Furthermore, a stakeholder indicated that the determination of competence is particularly challenging in mixed-financing cases where both EU and national funds are involved.[285] Finally, another point that was raised as potentially affecting the effective cooperation of the EPPO with national authorities, was that the deadline for exercising the right to evocation under Article 27(1) is insufficient to properly assess all the aspects of a case.[286] These issues about internal ambiguities are further explained in section 4.3.1.

In relation to the reporting obligation under Article 24(1), a stakeholder shared that, in its experience, the article establishes a clear and unambiguous obligation for national authorities to report cases without undue delay to the EPPO, but practical implementation has not always been consistent. In several instances, reports have not been transmitted promptly, or national procedures have not fully aligned with the Regulation's requirements. While no infringement proceedings have been initiated by the Commission to date, this does not necessarily indicate full compliance; potential compatibility issues between national frameworks and the Regulation remain.[287]

More than half (13) of the participating Member States were found not to be fully compliant with Article 24(1) of the EPPO Regulation.[288] In most Member States that were found not to be fully compliant, their legislation provides that the national authorities should report

[278] BE, BG, HR, CY, CZ, EE, FR, IT, LV, NL, PL, PT, RO, SI, ES, SE; See also: Interview with a representative of the EPPO.
[279] FI, DE; See also: Interview with national authority in BE.
[280] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission; Written contribution provided by the EPPO in response to questions on PIF offences and cross-border investigations within the Evaluation Study; Interview with a representative of the EPPO.
[281] Council Questionnaire ES.
[282] Council Questionnaire BE, BG, ES, CZ, PL, SI.
[283] Council Questionnaire FR, NL, SI.
[284] Council Questionnaire FR.
[285] Council Questionnaire ES.
[286] Council Questionnaire PL.
[287] One stakeholder interview with EU IBOAs.
[288] BE, BG, CY, CZ, EL, ES, FI, FR, IT, MT, PL, PT, SE.

criminal conduct to another body before reporting it to the EPPO. The law of the Member States greatly varies:

- 5 Member States require the concerned authority to report to another national body rather than directly to the EPPO;[289]
- 1 Member State requires a superior's approval before reporting to the EPPO;[290]
- 1 Member State foresees guidelines that include two different options for reporting, either directly to the EPPO or through an intermediary authority; [291]
- 1 Member State foresees a contact point (Public Prosecutor's Office) that is responsible for transferring information to the EPPO, while also not imposing an explicit obligation on the Public Prosecutor's Office to transfer such information to the EPPO;[292]
- 2 Member States lack a specific reporting obligation to the EPPO for certain national authorities (administrative bodies), leaving the general duty to notify another body, like the attorney general, applicable;[293]
- 1 Member State has implemented article 24(1), but only in the transitional provisions of the amending legislation, which only apply to cases that were outstanding when the national implementing measure was enacted;[294]
- 1 Member State does not foresee that reporting to the EPPO should take place for all the offences that could be covered by the PIF Directive; [295]
- 1 Member State foresees a 30-day deadline for the EPPO to decide whether to initiate an investigation. After that, the national authority can start its investigations.[296]

This approach to reporting to the EPPO creates a significant hurdle in the effective cooperation of the EPPO with the national authorities, potentially affecting its independence and creating Rule of Law concerns.[297] Finally, in certain Member States, the reporting authority of Article 24(2) and (3) is the same as the authority competent to decide on the conflict of competence under Article 25(6), which can, similarly to the above, create conflicts of interest.[298]

To facilitate its cooperation with national authorities, the EPPO has signed some Working Arrangements and Memoranda of Understanding (MoU).[299] National representatives

[289] BE, CZ, FI, CY, ES.
[290] PT.
[291] BG.
[292] SE.
[293] PL, MT.
[294] EL.
[295] FR.
[296] IT.
[297] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.
[298] Written contribution provided by the EPPO in response to questions on PIF offences and cross-border investigations within the Evaluation Study.
[299] Working arrangement between EPPO and the Prosecutor's General Office of Bulgaria (PGO); Working arrangement between EPPO and Bulgaria's Commission for Anti-Corruption and Illegal Assets Forfeiture (CACIAF); Working Arrangement between the EPPO and the Ministry of Interior of Croatia; Working arrangement between the EPPO and the Supreme Audit Office; Working arrangement between the European Public Prosecutor's Office and the French financial intelligence unit „TRACFIN"; Working arrangement for the reporting of suspicions of criminal conducts falling within the competence of the European Public Prosecutor's Office as part of the implementation of the National Recovery and Resilience Plan (NRRP); Working arrangement between the EPPO and the Hellenic National Transparency Authority (NTA); Working Arrangement between the EPPO and the Hellenic Independent Authority of Public Revenues; Working Arrangement between EPPO and the National Antimafia and Counter Terrorism Directorate (DNA) of Italy; Working Arrangement between the EPPO and the Italian General Prosecutor's Office of the Court of Auditors; Working Arrangement between the EPPO and the Italian Excise, Customs and Monopolies Agency; Working Arrangement between the EPPO and the Italian Military Prosecutor General; Working arrangement between EPPO and the Prosecutor's General Office of the Republic of Lithuania on mutual support and

highlighted the efficiency of the MoU signed between the EL FIU and the EPPO, which streamlines procedures, provides grounds for exchanging information, encourages mutual understanding and, overall, facilitates the cooperation and procedures between national prosecutors. The national representatives also recommended that other Member States should be encouraged to sign MoUs, as currently, a very limited number of FIUs have one. Furthermore, the EL FIU currently examines the possibility of developing its collaboration with the EPPO by utilising more specific electronic automated channels to exchange or cross-check information, including potentially providing direct access to the EL FIU, which, for now, the EPPO does not have.[300]

Furthermore, in 2021, the Italian Court of Auditors concluded a Working Arrangement with the EPPO. Based on the stakeholders' input, the Arrangement works well and, as a consequence, the cooperation between the Italian body and the EDPs is highly efficient, with a regular flow of information and evidence exchange. When drafting the Working Arrangement, particular attention was given to matters of access to databases and data protection concerns, inserting an article specifically on the applicability of the EUDPR.[301] The EPPO can have indirect access to the Court of Auditors' databases, with the Italian institution collecting the relevant information on its behalf. The lack of direct access has not affected the efficiency of the collaboration and communication channels, which work well. Finally, the stakeholder highlighted that this Working Arrangement uniformly applies to all the regional offices of the Court, reducing fragmentation and harmonising the practice of local offices that now communicate through one channel.[302]

Finally, the EPPO has an MoU with the Italian Guardia di Finanza. A national representative highlighted that this MoU is particularly beneficial for improving the integrated approach to PIF crimes, helping avoid duplication of investigations and creating a system that is more effective. Through the MoU, the exchange of knowledge is facilitated by organising common training courses on how to fight tax and financial crimes through the EPPO academy operating in Italy. On an operational level, the MoU also facilitates the exchange of information in the entire Italian territory. A central unit in Rome, responsible for information exchange, coordinates with the local units of the authority, which carry out the investigation, to present at a central level to the EPPO the information that they have gathered. Another special unit exists that covers risk analysis of VAT fraud. As in other Member States, the EPPO has no direct access to the national authority's database. It was also noted that the EPPO has signed several MoUs with Italian institutions related to its mandate to create a network for the exchange of information.[303] In light of the above examples, the conclusion of Working Arrangements and MoUs between the EPPO and national authorities seems to have improved cooperation.

### EQ5.4: To what extent do the Member States not participating in the EPPO (e.g. Denmark, Hungary, Ireland) create potential gaps in investigations and prosecutions?

In 2024, Poland and Sweden became part of the EPPO,[304] meaning that Ireland, Hungary and Denmark are now the only Member States which do not participate in the enhanced

cooperation; MoU between the EPPO and the FIU of Luxembourg; Working arrangement between the EPPO and the Specialised State Prosecutor's Office of the Republic of Slovenia ("SDT RS") on cooperation in relation to the rights and duties of the European Delegated Prosecutors; Working Arrangement between EPPO and the Public Law Corporation of Land and Mercantile Registrars of Spain; Working Arrangement between the EPPO in Spain and the Office of the Comptroller General of the State Administration; MoU with the Hellenic Financial Intelligence Unit (HFIU).

[300] Interview with national authority in EL.

[301] Article 8 Working Arrangement between the EPPO and the Italian General Prosecutor's Office of the Court of Auditors.

[302] Interview with national authority in IT.

[303] Interview with national authority in IT.

[304] COMMISSION DECISION (EU) 2024/807 of 29 February 2024 confirming the participation of Poland in the enhanced cooperation on the establishment of the European Public Prosecutor's Office, OJ L, 2024/807, 29.2.2024, available at: https://eur-lex.europa.eu/eli/dec/2024/807/oj/eng (last accessed on 12 January 2026); Commission Decision (EU) 2024/1952 of 16 July 2024 confirming the participation of Sweden in the enhanced cooperation on the establishment of the European Public

cooperation. The fact that the three countries do not participate in the enhanced cooperation of the EPPO does not exclude them from the obligation to cooperate on the basis of existing EU and international instruments, including, but not limited to, the Council of Europe's Convention on Mutual Assistance in Criminal Matters and the Framework Decision 2002/584/JHA on the European Arrest Warrant.[305]

Article 105 of the EPPO Regulation outlines the framework for relations with the non-participating Member States. The conclusion of any Working Arrangements is set out in Article 99(1) and (3).

Denmark and Hungary have established working arrangements with the EPPO. Namely, working arrangements have been concluded with the Danish Ministry of Justice (August 2023) and the Office of the Prosecutor General of Hungary (April 2021). Ireland is yet to establish a working arrangement with the EPPO. In 2025, the EPPO sent 15 EIOs and MLA requests to Ireland, 26 to Hungary and 4 to Denmark.[306] Stakeholders have indicated that, even in light of the Working Arrangements, it would be more efficient if the three Member States fully participated in the EPPO, while Ireland has expressed its intention to join. More specifically, the Irish government has approved the drafting of legislation to allow Ireland to join the EPPO. However, it should be noted that Denmark cannot join at this stage as the country has an opt-out from the area of freedom, security and justice (AFSJ).

The Working Arrangement between the EPPO and the Office of the Prosecutor General of Hungary was concluded to overcome a legal hurdle created by the fact that Hungarian legislation does not explicitly recognise the EPPO as a judicial authority.[307] The Working Arrangement sets out the framework for operational and institutional cooperation and information exchange, as well as the application of EU legal acts and other multilateral instruments governing judicial cooperation.[308] Under the Working Arrangement, European Investigation Orders (EIOs) issued by the EPPO must be transmitted to a central authority, the Department for Priority and Corruption Cases of the Office of the Prosecutor General, unlike orders issued by Member States, which are addressed directly to the competent judicial authorities.[309] Since concluding a Working Arrangement with the EPPO in 2021, and until late 2025, Hungarian authorities executed more than 100 EIOs issued by the EPPO and have collaborated in 15 joint actions.[310]

Furthermore, stakeholder input demonstrates that certain frictions regarding the EPPO's status in Hungary persist.[311] Act CLXXX of 2012 on criminal cooperation with the Member States of the European Union does not recognise the EPPO as a judicial authority in Hungary, exclusively regulating the cooperation with the judicial authorities of other Member States.[312] Thus, cooperation with the EPPO can only be based on the principle of sincere cooperation and on the Working Arrangement between the EPPO and the Office of the Prosecutor General of Hungary. This approach is based on the interpretation that while the

Prosecutor's Office, OJ L, 2024/1952, 18.7.2024, available at: Decision - EU - 2024/1952 - EN - EUR-Lex (last accessed on 12 January 2026).

[305] Consolidated text: Council Framework Decision of 13 June 2002 on the European arrest warrant and the surrender procedures between Member States (2002/584/JHA), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02002F0584-20090328.

[306] EPPO Annual Report 2025.

[307] Council Questionnaire HU; Working Arrangement on Cooperation between the European Public Prosecutor's Office 'EPPO' and the Office of the Prosecutor General of Hungary. https://www.eppo.europa.eu/sites/default/files/2021-04/Working_arrangement_Hungary.pdf.

[308] Council Questionnaire HU.

[309] Council Questionnaire HU; Interview with national authority in HU.

[310] Interview with national authority in HU.

[311] Council Questionnaire HU.

[312] 2012. évi CLXXX. Törvény az Európai Unió tagállamaival folytatott bűnügyi együttműködésről (Act CLXXX of 2012 on criminal cooperation with the Member States of the European Union), 19 November 2012, available at: https://njt.hu/jogszabaly/2012-180-00-00 (last accessed on 12 January 2026).

EPPO exercises judicial authority functions and is designated by participating Member States as a competent authority for the purpose of the relevant EU instruments, it is not in fact a national judicial authority, but an EU organ with its own legal personality and judicial powers. Thus, Hungarian law does not recognise the EPPO as a judicial authority and cooperation is made possible through the working arrangement.[313]

Another issue that was raised in Hungary is the lack of effective cooperation and consultation procedures to avoid overlaps and resolve conflicts between the competence of the EPPO and national authorities. The Working Arrangement does not include any mechanisms to prevent conflicts of jurisdiction in cases of parallel criminal proceedings. These cases are regulated by Council Framework Decision 2009/948/JHA. According to national representatives, in the past, the EPPO has initiated parallel criminal proceedings despite ongoing national cases, in two instances, leading to jurisdictional conflicts and raising concerns regarding the ne bis in idem principle. Despite the Hungarian authorities proposing consultation procedures, in line with Council Framework Decision 2009/948/JHA, to resolve the conflict, no such procedure was ultimately conducted, or it was significantly delayed.[314]

The Working Arrangement between the EPPO and the Danish Minister of Justice aimed to establish facilitated cooperation in the application of the EAW, the gathering of evidence under the relevant European MLA instruments and other forms of judicial cooperation. Despite the Working Arrangement with the Danish Minister of Justice, the EPPO engages directly with the competent judicial authorities, which are usually with the district prosecution service, the Director of Public Prosecutions, as the central authority, or the Danish EPPO Contact Point.[315] Unlike in Hungary, there is no Working Arrangement directly with the Prosecution Service in Denmark.

As mentioned above, there is no Working Arrangement between the EPPO and Irish authorities; instead, Ireland has a different legal analysis than Hungary and Denmark, cooperating with the EPPO on the basis of its domestic legislation.[316] Originally, the EPPO was not recognised under Irish law as an entity to which they could provide mutual legal assistance. This negatively impacted the cooperation between the EPPO and the Irish authorities, with the ECP writing a letter to the European Commission in this regard.[317] To address this, Ireland amended its national legislation, which took effect on 1 November 2023, unilaterally recognising the EPPO as a requesting authority so it could be afforded the same mutual assistance as a State. This amendment provided a legal basis for Irish authorities to handle the EPPO requests.[318] Ireland's cooperation with the EPPO is based on a unilateral recognition in the national legislation and not on the level of the relevant Union

[313] Council Questionnaire HU; Interview with national authority in HU.
[314] Interview with national authority in HU
[315] Council Questionnaire DK; Article 13 of the Working Agreement on the cooperation between the European Public Prosecutor's Office (EPPO) and the Ministry of Justice of the Kingdom of Denmark.
[316] Criminal Justice (Mutual Assistance) Act 2008, amended by the Criminal Justice (Miscellaneous Provisions) Act 2023 (No. 24 of 2023). Council Questionnaire CY; STEPPO. (2023). Ireland started to cooperate in criminal matters with the EPPO, available at: https://www.steppo-eulaw.com/2023/11/23/ireland-started-to-cooperate-in-criminal-matters-with-the-eppo/ (last accessed on 26 January 2026).
[317] EPPO. (2022) European Chief Prosecutor addresses letter to the Commission on Ireland's refusal to cooperate with the EPPO, available at: https://www.eppo.europa.eu/en/media/news/european-chief-prosecutor-addresses-letter-to-commission-irelands-refusal-to-cooperate, last accessed on 26 January 2026.
[318] Interview with national authority in IE; Number 7 of 2008 CRIMINAL JUSTICE (MUTUAL ASSISTANCE) ACT 2008 as amended by Criminal Justice (Miscellaneous Provisions) Act 2023 (24/2023), s. 52, S.I. No. 525 of 2023; Houses of the Oireachtas. (2025). European Court of Justice Dáil Éireann Debate, available at: https://www.oireachtas.ie/en/debates/question/2025-02-05/827/ (last accessed on 26 January 2026).

legislation.[319] The EPPO engages with the Central Authority for Mutual Legal Assistance in Ireland, and requests received from the EPPO are prioritised.[320]

Despite recent positive developments in Ireland, the legislation for European Arrest Warrants (EAW) was not similarly amended, resulting in EAWs issued by the EPPO or upon the EPPO's request not being recognised in Ireland. The Irish authorities are still assessing the possibility of applying the Council Framework Decision 2002/584/JHA to EAWs issued by the EPPO or upon the EPPO's request. In that sense, Ireland's approach is more similar to that of a third country. Overall, the lack of recognition of the EPPO-issued EAWs in Ireland affects the capacity of the EPPO to counter crimes that affect the Union's budget.

More generally, stakeholders indicate certain gaps regarding communication and the exchange of information channels. More specifically, they indicated that in their communications, the EPPO does not utilise the dedicated e-evidence system for the transfer of mutual legal assistance requests and EIOs, which exists at the EU level. On the contrary, communications with the EPPO, including the transfer of EIOs, operate via emails and the postal services, which are not considered safe methods for transferring criminal records. [321] Another stakeholder interviewed highlighted that the lack of formalised mechanisms for data exchange, particularly with non-participating Member States and third countries, can lead to delays in investigations and hinder the effective prosecution of cross-border crimes.[322]

### EQ5.5: How does the EPPO's cooperation with the European Court of Auditors (ECA), and other financial oversight bodies contribute to a coherent anti-fraud strategy?

The Working Agreement between the EPPO and the ECA[323] was concluded in 2021 to formalise their interests in fighting crime against the EU's financial interests and exchange information to fulfil their respective mandates. There is no specific provision of the EPPO Regulation referring to relations between the EPPO and the ECA. The Working Arrangement provides the operational backbone for their cooperation by establishing permanent contact points (Article 2), secure channels for information transfer (Article 3), confidentiality and data protection safeguards, and procedures for preserving evidence and consulting prior to precautionary measures. It also defines strict conditions for the EPPO's access to ECA databases, which is limited exclusively to investigative needs (Article 4(1) WA). These provisions appear to ensure safeguards for protection, as well as procedures for preserving evidence and for consultations before adopting precautionary measures. The provisions also appear to ensure structured, predictable exchanges that respect the independence and legal mandates of both bodies.

Furthermore, in 2024, the ECA adopted Decision No 14-2024 on cooperation with OLAF and the EPPO, establishing a unified and binding internal framework for handling suspected fraud, corruption and other illegal activities identified during its audit work or received through third-party denunciations. The decision formalises the ECA's obligations to transmit cases to the EPPO using the ECR template and exclusively through the EPPO CMS, and sets out clear rules on confidentiality, informant protection, follow-up requests for information, and coordination to avoid disrupting ongoing EPPO investigations.[324]

[319] STEPPO. (2023). Ireland started to cooperate in criminal matters with the EPPO, available at: https://www.steppo-eulaw.com/2023/11/23/ireland-started-to-cooperate-in-criminal-matters-with-the-eppo/ (last accessed on 26 January 2026).
[320] Council Questionnaire IE.
[321] Interview with national authority in HU.
[322] Council Questionnaire FI.
[323] Working arrangement between the European Court of Auditors ("ECA) and the European Public Prosecutor's Office (EPPO), https://www.eca.europa.eu/ContentPagesDocuments/Public_scrutiny_of_EU_finances/EPPO-ECA_Working-arrangement_EN.pdf.
[324] ECA, Decision No 14-2024 on cooperation of the European Court of Auditors ("ECA") with the European Anti-Fraud Office ("OLAF") and with the European Public Prosecutor's Office ("EPPO") concerning cases of suspected illegal activities identified by the ECA during its audit work or provided to it as unsolicited denunciations from third parties, 29 February 2024.

The ECA annual reports between 2022 and 2024 included data on the number of cases reported to the EPPO. In 2022, ECA reported 6 cases, out of which 3 resulted in the opening of investigations.[325] It is known that, in 2023, the ECA reported 17 instances of suspected fraud to the EPPO, 9 of which resulted in the opening of investigations[326]. In 2024, the ECA reported 7 cases, which all resulted in the EPPO opening investigations.[327] These examples show that the cooperation framework is operational and contributes to coherence by enabling early detection and investigative follow-up to suspected fraud cases.

However, a significant challenge has emerged with the EPPO's appeal lodged to the Court of Justice on 10 February 2025 (Case T-99/25) concerning the ECA's refusal to authorise staff members to testify in an EPPO investigation concerning alleged misconduct within the ECA itself.[328] The EPPO's appeal also mentioned that ECA had refused earlier EPPO requests to search its electronic archives and to lift the immunity of persons under investigation.[329] According to the EPPO, these refusals have prevented progress in the investigation and undermined the principle, reaffirmed repeatedly by the Court of Justice, that EU institutions may withhold authorisation to testify only where "interests of the Union" of considerable importance are genuinely at stake, and not to influence the merits of criminal proceedings.

EQ5.6. To what extent is the EPPO's cooperation with third countries and international organisations legally and operationally coherent? How well do existing mutual legal assistance treaties (MLATs) and cooperation arrangements facilitate EPPO's work in non-EU jurisdictions?

Article 104 of the EPPO Regulation governs relations with third countries and international organisations. The EPPO may, in accordance with Article 99(3) of the EPPO Regulation, conclude Working Arrangements with third countries and international authorities.

### Cooperation with third countries

Cooperation with third parties poses a situation that is more complex and heterogeneous than with non-participating Member States.[330] The legal framework on third-country cooperation remains complex, and certain issues can potentially arise with regard to Article 104 as the legal basis applicable.[331]

Under Article 104(3), the EPPO was designated as a competent authority in multilateral instruments where the EU is a Party. These include the UN Conventions on Corruption – UNCAC[332] and on Transnational Organized Crime – UNTOC and its protocols.[333] However,

[325] ECA Annual Report 2022. No relevant data have been provided in the 2025 EPPO Annual Report.
[326] ECA Annual Report 2023.
[327] ECA Annual Report 2024; EPPO Annual Report 2024; No relevant data have been provided in the 2025 EPPO Annual Report.
[328] CJEU, Action brought on 10 February 2025 – European Public Prosecutor's Office v Court of Auditors (Case T-99/25), C/2025/2403, available at http://data.europa.eu/eli/C/2025/2403/oj.
[329] EPPO. (2025). EPPO appeals to the Court of Justice of the EU against the European Court of Auditors' refusal to cooperate in a criminal investigation, available at: https://www.eppo.europa.eu/en/media/news/eppo-appeals-to-court-justice-eu-against-european-court-auditors-refusal-to-cooperate (last accessed on: 26 January 2026).
[330] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.
[331] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.; Interview with national authority in Switzerland Interview.
[332] United Nations Convention Against Corruption, United Nations Office on Drugs and Crime, https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf; Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study; Information on the modifications to the competences of the European Union following the Lisbon Treaty concerning matters governed by United Nations Convention against Corruption (UNCAC). C.N.334.2022.TREATIES-XVIII.14. CN.334.2022-Eng.pdf.
[333] United Nations Convention against Transnational Organized Crime and the Protocols thereto, United Nations Office on Drugs and Crime, https://www.unodc.org/documents/treaties/UNTOC/Publications/TOC%20Convention/TOCebook-e.pdf; Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study; "Information on the modifications to the competences of the European Union with regard to the United Nations Convention against Transnational Organised Crime and the Protocols thereto following the Lisbon Treaty. C.N.339.2022.TREATIES-

most EU mutual legal assistance in criminal matters agreements (USA,[334] Japan,[335] Iceland and the Kingdom of Norway[336]), except for the MLA part to the EU – UK Trade and Cooperation Agreement,[337] have not been adapted to make their framework operational for the EPPO. Additionally, the conclusion of an EU level agreement with some priority non-EU countries would provide significant added value.[338] This lack of adapted or specific MLA agreements creates a gap between the EPPO's designation as a competent authority and its capacity to cooperate with key third-country partners.

Under Article 104(4), the participating Member States have designated the EPPO as a competent authority in the 1959 Council of Europe Convention and its additional protocols, but for now, in no other relevant instruments.[339]

The unilateral system of notification, by the EU and the participating Member States, is often insufficient.[340] Some third countries do not recognise the EPPO as a competent authority when notified under existing multilateral conventions, either because their national law does not permit cooperation with a non-state body, or they consider the designation by the Member States as invalid, because the EPPO is an EU and not a State entity.[341] Traditionally, mutual legal assistance in criminal matters instruments concern the cooperation between State authorities, thus accommodating the EPPO's hybrid nature as an EU body can be challenging.[342]

Switzerland, for instance, questioned the EPPO's status, requesting clarifications on whether the EPPO qualifies as a single legal entity for cooperation. Ultimately, Switzerland opposed the unilateral notifications of the EPPO as a competent "judicial authority" by EU Member States under the 1959 CoE framework, because it considered the EPPO as an indivisible EU body of the Union, not one of its Member States. [343] Instead, Switzerland opted for amending its Mutual Legal Assistance Act under national law to make it operational for the EPPO and later concluded a working arrangement.[344] This approach resembles that of Ireland, which

XVIII.12 (CN.339.2022-Eng.pdf); C.N.348.2022.TREATIES-XVIII.12.a (CN.348.2022-Eng.pdf); C.N.349.2022.TREATIES-XVIII.12.b (CN.349.2022-Eng.pdf).

[334] Agreement on mutual legal assistance between the European Union and the United States of America. OJ L 181

[335] Agreement between the European Union and Japan on mutual legal assistance in criminal matters. OJ L 39, 12.2.2010.

[336] Agreement between the European Union and the Republic of Iceland and the Kingdom of Norway on the application of certain provisions of the Convention of 29 may 2000 on Mutual Assistance in Criminal Matters between the Member States of the European Union and the 2001 Protocol thereto. OJ L 26, 29.1.2004. https://eur-lex.europa.eu/eli/agree_internation/2004/79/oj/eng

[337] EPPO Response to ECA Audit on customs procedures and import one-stop-shop procedures. Provided confidentially to the study team by the EPPO.

[338] EPPO Response to ECA Audit on customs procedures and import one-stop-shop procedures. Provided confidentially to the study team by the EPPO.; Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.

[339] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.

[340] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.

[341] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study; Interview with national authority in Switzerland; Dr Christian Sager. (2021). Cooperation between the Council of Europe member States and the EPPO – The Swiss Perspective, available at: https://rm.coe.int/presentation-c-sager-switzerland-eppo-conference-on-mla/1680a29a94 (last accessed on 26 January 2026).

[342] Interview with national authority in Ukraine; Interview with national authority in Switzerland; Interview with national authority in Georgia; Interview with national authority in AT; Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.

[343] Interview with national authority in Switzerland; Interview with national authority in Georgia; Dr Christian Sager. (2021). Cooperation between the Council of Europe member States and the EPPO – The Swiss Perspective, available at: https://rm.coe.int/presentation-c-sager-switzerland-eppo-conference-on-mla/1680a29a94 (last accessed on 26 January 2026).

[344] Loi fédérale sur l'entraide internationale en matière pénale. (1981) available at: RS 351.1 - Loi fédérale du 20 mars 1981 sur l'entraide internationale en matière pénale (Loi sur l'entraide pénale internationale, EIMP) | Fedlex (last accessed on 26 January 2026); Ordonnance sur la coopération avec le Parquet européen. (2022) available at: RO 2022 859 - Ordonnance du 21 décembre 2022 sur la coopération avec le Parquet européen | Fedlex (last accessed on 26 January 2026) ; Working Arrangement on Cooperation between the Federal Office of Justice of the Swiss Confederation and the European Public Prosecutor's Office ('EPPO'). (2025) available at : https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwi27Z6GoJKTAxUZUqQEHWIyKw4QFnoECBoQAQ&url=https%3A%2F%2Fwww.sem.admin.ch%2Fdam%2Frhf%2Fen%2Fdata%2Fstrafrecht%2Frec

cooperates with the EPPO on the basis of its domestic legislation. According to a stakeholder interviewed, the amendment of national legislation on mutual legal assistance to recognise the EPPO as a competent judicial authority works efficiently.[345]

Despite the above, some third countries did not have issues in recognising the EPPO as a competent judicial authority. They grounded their cooperation with the EPPO on the CoE framework, reinforcing it by working arrangements, and treating an EPPO request as any other MLA request.[346] To date, the EPPO has signed working arrangements with the competent authorities of many third countries, which are, however, non-binding.[347]

Input gathered by stakeholders from third countries that recognise the EPPO as a competent authority indicates that the cooperation works effectively with no particular legal issues.[348] For the first time, within the Annual Report of the EPPO of 2024, the reports disclosed that the EPPO has sent 83 Mutual Legal Assistance requests (MLAs) to third countries.[349] In 2023, the CAAR reported that the number of cases linked to third countries amounted to 95, while in 2024 to 93.[350] In 2025, 53 MLAs were requested from third countries. [351]

However, concerns were raised about the long-term adequacy of relying solely on non-binding solutions.[352] For instance, challenges might arise regarding the use of evidence in court and personal data transfers.[353] Interviewed stakeholders indicated that it would be beneficial to conclude a more comprehensive and legally binding framework between the EU and third countries, formalising the EPPO's legal status and cooperation modalities.[354] A legally binding framework would provide a more secure operating framework and would address the concerns in jurisdictions with a strict interpretation of international legal cooperation, such as in Switzerland.[355]

According to the stakeholders interviewed, this could be achieved by an EU-wide multilateral agreement, through bilateral agreements with specific third countries,[356] or within the framework of the CoE.[357] Future amendments to the Regulation should also clarify the

htsgrundlagen%2Fworking-arrangement-e.pdf&usg=AOvVaw0wyMoRByHpXRYnOa9T8u6T&opi=89978449 (last accessed on 9 March 2026).

[345] Interview with national authority in Switzerland.

[346] Interview with national authority in Georgia; Interview with national authority in Ukraine.

[347] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study. The EPPO has signed working arrangements with: Prosecutor General's Office of the Republic of Albania, Albanian Special Anti-Corruption Structure, Prosecution service of Georgia, Prosecutor General's Office of the Republic of Moldova, National Anticorruption Centre of the Republic of Moldova, Supreme State Prosecutor's Office of Montenegro, State public prosecutor's office of North Macedonia, Prosecutor General's Office of Ukraine, National Anti-Corruption Bureau of Ukraine, Specialised Anti-Corruption Prosecutor's Office (SAPO) of Ukraine, Prosecutor's Office of Bosnia and Herzegovina, United States Department of Justice and Department of Homeland Security, His Majesty's Revenue and Customs (HMRC) of the United Kingdom, Anti-Corruption Commission Seychelles, Federal Office of Justice of the Swiss Confederation, General Prosecutor's Office of the Principality of Andorra, Federal Prosecution Service of Brazil, National Public Prosecutor's Office from the Republic of Argentina, Office of the Prosecutor General from the Republic of Costa Rica, Office of the Prosecutor General of the Nation from the Republic of Panama, Public Ministry of the Republic of Paraguay, Prosecutor General's Office of the Republic of Peru and the National Prosecutor of Chile.

[348] Interview with national authority in Georgia; Interview with national authority in Ukraine; Interview with national authority in Albania.

[349] EPPO Annual Report 2024

[350] CAAR 2023; CAAR 2024.

[351] EPPO. International Cooperation, available at: https://www.eppo.europa.eu/assets/annual-report-2025/international-cooperation.html (EPPO Annual Report 2025) (last accessed on 9 March 2026).

[352] Interview with national authority in Georgia; Interview with national authority in Switzerland; Interview with national authority in Ukraine; Interview with national authority in Albania; Interview with Academia.

[353] Interview with national authority in Albania.

[354] Interview with national authority in Georgia; Interview with national authority in Switzerland; Interview with national authority in Ukraine; Interview with national authority in Albania.

[355] Interview with national authority in Georgia; Interview with national authority in Ukraine; Interview with national authority in Albania.

[356] Interview with national authority in Georgia.

[357] Interview with national authority in Switzerland; Dr Christian Sager. (2021). Cooperation between the Council of Europe member States and the EPPO – The Swiss Perspective, available at: https://rm.coe.int/presentation-c-sager-switzerland-eppo-conference-on-mla/1680a29a94 (last accessed on 26 January 2026).

EPPO's international legal personality and its standing in third-country cooperation frameworks.[358]

In cases where the designation of the EPPO is not possible, the EDPs can still utilise their "national hat" under Article 104(5), acting via the national prosecutorial powers to request legal assistance from authorities of third countries. However, the EDP must inform third countries that the evidence will be used by the EPPO. As a result, third countries may still refuse to cooperate, since the materials would not be used by a judicial authority of a state but rather by an EU body.[359] Finally, when the EPPO has to cooperate with third countries indirectly, through the authorities of a participating Member State, delays are created, and the independence of the EPPO is affected.[360] This is, for instance, the case when a third country requests diplomatic guarantees.[361] Therefore, such an approach is not considered to be a fully coherent solution to further cooperation with third countries.

### Cooperation with international organisations

The EPPO has developed strong partnerships with international organisations, becoming a member or having observer status in various international organisations and networks.[362] In 2024, the EPPO Central Office sent five requests for information to the relevant CARIN contact points.[363] In addition, the EPPO cooperates with the World Customs Organisation (WCO), Financial Action Task Force (FATF), the World Bank, and the Intra-European Organisation of Tax Administrations (IOTA), as well as the European Judicial Network (EJN), and the European Judicial Organised Crime Network (EJOCN), both of which have their secretariats at Eurojust.[364] It has also signed working arrangements with the Organisation for Economic Co-operation and Development (OECD) and the Integrity Vice-presidency of the World Bank, and with EJTN and the Ibero-American Association of Public Prosecutors (AIAMP).[365] Overall, in 2025, the EPPO participated, as an observer or member, in the works of multiple international networks,[366] and in several major international conferences.[367]

[358] Interview with national authority in Georgia.
[359] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.; Dr Christian Sager. (2021). Cooperation between the Council of Europe member States and the EPPO – The Swiss Perspective, available at: https://rm.coe.int/presentation-c-sager-switzerland-eppo-conference-on-mla/1680a29a94 (last accessed on 26 January 2026).
[360] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.
[361] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.
[362] The European Partners Against Corruption and European contact-point network against corruption (EPAC/EACN), the OECD Working Group on Bribery (WGB) and Task Force on Tax Crimes (TFTC), the Council of Europe Committee of Experts on the Operation of European Conventions on Cooperation in criminal matters (PC-OC), the Camden Asset Recovery Inter-agency Network (CARIN), GlobE Network, The Egmont Group, the Nadal Network and the Ibero-American Association of Public Prosecutors (AIAMP). EPPO. International Cooperation, available at: https://www.eppo.europa.eu/en/about/international-cooperation (last accessed on 9 March 2026); EPPO. International Cooperation, available at: https://www.eppo.europa.eu/assets/annual-report-2025/international-cooperation.html (EPPO Annual Report 2025) (last accessed on 9 March 2026); Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study; EPPO Response to ECA Audit on customs procedures and import one-stop-shop procedures. Provided confidentially to the study team by the EPPO.
[363] EPPO Consolidated Annual Activity Report 2024; No relevant data have been provided in the 2025 EPPO Annual Report.
[364] EPPO Response to ECA Audit on customs procedures and import one-stop-shop procedures. Provided confidentially to the study team by the EPPO; Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study; EPPO Consolidated Annual Activity Report 2024; EPPO Annual Report 2021; EPPO. International Cooperation, available at: https://www.eppo.europa.eu/en/about/international-cooperation (last accessed on 9 March 2026); EPPO. International Cooperation, available at: https://www.eppo.europa.eu/assets/annual-report-2025/international-cooperation.html (EPPO Annual Report 2025) (last accessed on 9 March 2026).
[365] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study; EPPO. International Cooperation, available at: https://www.eppo.europa.eu/en/about/international-cooperation (last accessed on 9 March 2026); EPPO. International Cooperation, available at: https://www.eppo.europa.eu/assets/annual-report-2025/international-cooperation.html (EPPO Annual Report 2025) (last accessed on 9 March 2026).
[366] The EPPO contributed to the plenary meetings of: The European Partners Against Corruption (EPAC) and the European Contact-Point Network Against Corruption (EACN); The Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network); The OECD Working Group on Bribery in International Business Transactions (WGB), law enforcement officials (LEO), Global Network of Law Enforcement Practitioners against Transnational Bribery (GLEN) and Taskforce on Tax and Crime (TFTC); The Network of Public Prosecutors or equivalent institutions at the Supreme Judicial

While already being an observer to the CARIN Annual General Meeting (AGM), in 2025, the EPPO received observer status in the Steering Group itself. This is an "elevated observer role", the highest that a non-Member can obtain and is similar to the role of Eurojust and Europol.[368] Thus, the EPPO participates in Steering Group meetings, where Members and Observers provide updates, and hold discussions on challenges faced. The EPPO has particularly helped with some training sessions involving other Asset Recovery Inter-Agency Networks (ARINs) and has co-led some AGM workshops, with positive feedback. The EPPO also utilises the CARIN network operationally, making requests to other jurisdictions using the dedicated form. A stakeholder interviewed highlighted that the EPPO has been a valuable contributor and described cooperation as coherent, with clear roles and no notable barriers to communication.[369]

It was also raised that an amendment of the Regulation would be helpful to allow the EPPO to transfer case-related data spontaneously, without a prior request, and not only when this is necessary for the performance of the EPPO's tasks, but also for third countries or international organisations.[370]

#### 4.3.2.2 External coherence – Data protection (EQ6, EQ6.1- EQ6.3)

EQ6: External Coherence: To what extent is the EPPO's data protection regime aligned with Regulation (EU) 2018/1725 (EUDPR) and other relevant instruments of the EU data protection acquis?

EQ6.1: How do the data protection rules of the EPPO Regulation and national legislation interact? Is it clear whether the national or EU data protection regime applies? More specifically, is it clear which EU data protection instrument applies?

To ensure a coherent discussion of data protection issues, this section presents a combined assessment of EQ6 and EQ6.1.

The EPPO operates under a distinct set of data protection rules, tailored to its operational needs.[371] The EUDPR was adopted in May 2018, making it too late to regulate the processing of operational personal data by the EPPO, since the EPPO Regulation had already been negotiated and adopted by that point. As a result, the rules on data protection and processing of operational personal data are enshrined in the standalone regime of Chapter VIII of the EPPO Regulation (Articles 47-89) and aim to ensure the data processing by the EPPO is (i) coherent with the existing EU data protection rules, in particular Directive (EU) 2016/680 (LED); (ii) operationally robust to ensure the protection of operational personal data and its admissibility in court; and respecting the (iii) rules on information and access, to be made available to data subjects and their ability to exercise their rights.

Courts of the Member States of the European Union (NADAL Network); The Egmont Group; The Committee of Experts on the Operation of the European Conventions on Co-operation in Criminal Matters (PC-OC); The Camden Asset Recovery Inter-Agency Network (CARIN), Annual General Meeting and Steering Committee The European Judicial Network (EJN); The European Judicial Focus Group on Asset recovery and Money-laundering and European judicial network on organised crime; EPPO. International Cooperation, available at: 2025 in numbers - Glossary | European Public Prosecutor's Office (EPPO Annual Report 2025) (last accessed on 9 March 2026).

[367] The EPPO participated in conferences organised by the Ibero-American Association of Public Prosecutors (AIAMP), the Intra-European Organisation Of Tax Administrations (IOTA), the Law Enforcement Network of the Anti-Corruption Network for Eastern Europe and Central Asia (ACN LEN), the Ministry of Justice of the United Arab Emirates ('Conference on the Role of Central Authorities in Asset Recovery'), the Middle East and North Africa Regional Asset Recovery Network (MENA-ARIN), the OECD Global Anti-Corruption & Integrity Forum and the Southeast European Prosecutors Advisory Group (SEEPAG); EPPO. International Cooperation, available at: 2025 in numbers - Glossary | European Public Prosecutor's Office (EPPO Annual Report 2025) (last accessed on 9 March 2026).

[368] CARIN Interview

[369] CARIN Interview

[370] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.

[371] EDPS, Report on the implementation of the EPPO Regulation in view of EPPO's supervision by the EDPS, 12 April 2021, available at https://www.edps.europa.eu/data-protection/our-work/publications/reports/interpretation-eppo-regulation-view-eppos-supervision.

Regarding interactions with other key EU law instruments for the protection and processing of personal data, in particular the EUDPR, the applicable framework for personal data processing is based on the distinction between operational and administrative data. Operational data, which are linked to investigative and prosecutorial activities, are governed by the EPPO Regulation itself (Chapter VII), whereas administrative data fall under the scope of the EUDPR. This is further clarified by College Decision 009/2020, which defines categories of processing, retention periods, and security measures, while clarifying the respective areas of applicability of the EPPO Regulation and the EUDPR.[372] Nevertheless, the analysis revealed a high level of uncertainty regarding how the correct implementation of Chapter VIII should operate. The feedback collected from relevant stakeholders did not indicate a strong understanding of how these provisions operate, although no particular areas of concern were identified to date.

The interaction is shaped by a hybrid legal structure that reflects the EPPO's dual identity as both an EU prosecution office and an actor operating within national prosecution offices. Chapter VIII of the EPPO Regulation was drafted using the LED as a model, which applies to the competent authorities in the Member States, and the EPPO views its standalone data protection regime as *lex specialis,* essential to ensure its integration into the national legal systems.[373] Nonetheless, the data protection obligations governing the EPPO's activities stem from various sources, including the Treaties and the national transposition of the LED. In this regard, it is important to emphasise that many data protection provisions of the Regulation closely replicate those of the LED, which is explicitly mentioned in the Regulation as a point of reference for interpreting and applying data protection rules.[374] Some stakeholders argued that the alignment between its own dedicated data protection regime and the LED is necessary on the basis that the vast majority of personal data is processed within the national infrastructure.[375] However, concerns have been raised about the uneven transposition of the LED across Member States, which risks further complicating efforts to establish coherent and consistent standards for applying the EPPO's data protection regime.[376] At the same time, another stakeholder drew attention to issues arising from differences at the national level in the application of the EPPO's data protection regime.[377]

Uncertainty is further compounded by Article 5(3) of the EPPO Regulation, which provides that national law shall apply to the extent not regulated by the Regulation. This provision conflicts with both the EUDPR and the LED, neither of which allows such derogations through national criminal law procedure. Stakeholders raised concerns about the creation of a unique hybrid system where a prosecutor, when wearing their "EDP hat", follows the regime established by the EPPO Regulation, where national criminal procedural law can derogate from the provisions, yet when wearing their other hat as a national prosecutor, would apply national criminal procedural law and the LED.[378]

The standalone data protection regime created by the EPPO Regulation may also create fragmentation that impacts data sharing between the EU anti-fraud actors – in particular, Europol, Eurojust, and OLAF. Europol, Eurojust, and OLAF are all subject to the EUDPR, with the EPPO having its separate regime according to its Regulation. Information exchange is considered to be an issue related to the cooperation between the anti-fraud actors, with

[372] College Decision 009/2020 – Rules concerning the processing of personal data by the EPPO, Article 1(3-4).
[373] Written contribution provided by the EPPO in response to questions on personal data protection aspects of the EPPO Regulation within the Evaluation Study.
[374] Recital 93 of the EPPO Regulation.
[375] Written contribution provided by the EPPO in response to questions on personal data protection aspects of the EPPO Regulation within the Evaluation Study.
[376] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission; Interview with a representative of the Commission.
[377] Interview with a representative of the Commission.
[378] Interview with a representative of the Commission.

the current framework for data sharing being considered to be an obstacle.[379] One stakeholder considered that the obstacles in this regard are increased by the lack of harmonisation across their data protection regimes.[380]

Furthermore, the Regulation frequently makes explicit references to national legislation (e.g. Articles 47 and 49), granting a high level of discretion to the Member States. This opened a major point of discussion in the stakeholder consultation and was also previously analysed by the literature on the topic[381]. In relation to these provisions, it has been stressed that a reference to national law does not itself undermine the direct applicability of the Regulation and that a case-by-case assessment is needed, as only some articles could require national implementing measures[382]. However, direct applicability does not resolve the interpretative gap on where the EPPO's data protection framework ends and where national rules begin, providing a reason for which both EU-level guidance and clearer national rules are considered necessary to ensure the correct implementation of these provisions.

In this context, relevant stakeholders have expressed the view that potential discrepancies created by the EPPO standalone data protection regime could be avoided in the future by applying a complete and harmonised data-protection framework to the EPPO, aligned with Chapter IX of the EUDPR[383]. It is recalled that, at the time of adoption, Chapter IX of the EUDPR was not made applicable to the EPPO due to the respective timing of the entry into force of the EUDPR and the EPPO Regulation. Against this background, the revisions of the EPPO regulation could potentially be an opportunity to bring the EPPO under the same data-protection framework as other AFSJ bodies and agencies, while such changes remain prospective and subject to future legislative choices.

### EQ6.2: Does the transfer of data to third countries adhere to EU data protection standards? Do the mechanisms employed by the EPPO when transferring data to these countries, particularly those without adequacy decisions, comply with EU data protection rules?

The transfer of data to third countries in the framework of the EPPO's proceedings is primarily governed by Articles 81-83 of the EPPO Regulation and by working arrangements regarding third countries. The rules are operationalised through College Decision 009/2020 and are the same as those provided by the LED.[384] These instruments establish the legal basis and procedural safeguards for such transfers, aiming to ensure that any sharing of personal data outside the EU adheres to the standards set by the EU data protection acquis and to fundamental rights, in particular to Title VI of the Charter. First, transfers may take place on the basis of an adequacy decision by the Commission, where the third country is deemed to ensure an adequate level of data protection (Article 81). Second, in absence of such decision, transfers are permitted where appropriate safeguards are in place, either through a legally binding instrument or following a case-by-case assessment by the EPPO of all relevant circumstances (Article 82). Third, transfers may occur under specific derogations, where they are necessary to protect vital or legitimate interests, address serious threats to public security, or, in individual cases, for the performance of EPPO's tasks, provided that

[379] WHITE PAPER for the Anti-fraud Architecture Review. COM/2025/546 final. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52025DC0546&qid=1753799750304.
[380] Interview with a representative of the Commission.
[381] EDPS, Report on the implementation of the EPPO Regulation in view of EPPO's supervision by the EDPS, 12 April 2021, available at https://www.edps.europa.eu/data-protection/our-work/publications/reports/interpretation-eppo-regulation-view-eppos-supervision.
[382] Workshop to validate findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.
[383] Interview with representatives of the European Data Protection Supervisor.
[384] College decision 009/2020, Articles 11-14.

the data subject's fundamental rights do not override the public interest in the transfer (Article 83).

From the perspective of data subjects, concerns relate primarily to transparency and the effective exercise of their rights in the context of transfer of their personal data to third countries carried out by the EPPO. This is mainly because there is no publicly available information on incidents, complaints or systematic reporting concerning international data transfers carried out by or on behalf of the EPPO.

From the perspective of controllers, which in practice include the EPPO and national authorities acting on its behalf, operational difficulties have been reported from relevant stakeholders in third countries (e.g. Ukraine, Hungary). They referred specifically to issues related to the right to access to the EPPO data due to the lack of a direct email to contact the EPPO and limited building access[385], which impact their operations, and issues of confidentiality when sharing the data when applying the rules currently in place (e.g. transmission of criminal data via email labelled as unsafe).[386]

The EPPO has experienced challenges in ensuring that the transfers of personal data to third countries comply with data protection standards, due to divergences between the EU level and the national level.[387] These divergences limit the EPPO's ability to exchange operational data with third countries. In practice, the EPPO must rely on Article 104(5) of the EPPO Regulation to have recourse to the powers of the national prosecutor in the Member State to request legal assistance in criminal matters from authorities of third countries, on the basis of agreements concluded by the Member State or applicable national law. This, therefore, means that the applicable safeguards are those in place in the third country and they are assessed only by the relevant Member State and not by the EPPO itself, in accordance with the LED. Furthermore, the EPPO is unable to conclude agreements with third countries adducing adequate safeguards, but it can carry out its own self-assessment of the existence or the lack of appropriate safeguards in the third country.

### EQ6.3: To what extent do the European Data Protection Supervisor (EDPS) and the EPPO cooperate to ensure compliance with EU data protection rules? How well does this cooperation support the EPPO in aligning its operations with EU data protection standards, and are there any gaps or challenges in this collaboration?

The cooperation between the EPPO and the EDPS is anchored in several provisions of the EPPO Regulation, notably Articles 70, 72, 74, 77, 79, and 85. These provisions collectively set out the roles and responsibilities for data protection oversight.[388] The EDPS contributes to the lawful functioning of the EPPO by providing advice on data-protection matters in response to any formal or informal consultation by EPPO. The EDPS also examines complaints from data subjects, conducts inquiries and audits, issues guidance and recommendations aimed at ensuring that personal data are processed lawfully, fairly, and with due respect for fundamental rights.[389]The EDPS has actively engaged with the EPPO

[385] Interview with national authority in Ukraine.
[386] Interview with national authority in HU.
[387] Written contribution provided by the EPPO in response to questions on personal data protection aspects of the EPPO Regulation within the Evaluation Study.
[388] Article 70 provides for the cooperation with the EDPS, Article 72 sets down the rules for consultation with the EDPS when processing data, Article 74 regulates the procedure to notify a data breach to the EDPS, Article 77 designates a Data Protection Officer (DPO) within the EPPO, Article 79 details the DPO's tasks, and Article 85 establishes the EDPS's supervisory role over the EPPO's data processing activities.
[389] Interview with representatives of the European Data Protection Supervisor (EDPS).

by releasing opinions and interpretative papers, and by carrying out selected audits.[390] For instance, an EDPS audit at the EPPO's premises found that modifications were introduced to the module used by the DPO for conducting searches across the EPPO's systems and databases, which could undermine the EDPS's ability to exercise its supervisory tasks under Article 62 of the EPPO Regulation, as they affected the repeatability and verifiability of searches.[391] At the same time, strengths were identified in this cooperation, including the clear delineation of supervisory responsibilities and the proactive involvement of the EDPS in shaping the EPPO data protection processes. Finally, it is relevant to point out that, up to the present, no formal complaints, enforcement actions, or sanctions by the EDPS regarding the EPPO's data-processing activities have been publicly reported. This eventually indicates an absence of major disputes or systemic compliance concerns identified at the EU supervisory level.[392]

It was maintained that the cooperation between the EPPO and the EDPS is effective. They have regular exchanges at the working level, as well as consultations where provided by law, such as prior consultations. The EDPS has required the assistance of National Data Protection Supervisory Authorities, with the EPPO looking to guidance from the EDPB to all Member States in aligning with data protection standards.[393] This is due to the fact that the data protection framework outlined in the EPPO Regulation is mostly aligned with that of the LED.

The EDPS has identified as a potential limitation to its mandate the restricted scope of its supervisory and enforcement powers under the EPPO Regulation, which, unlike the more comprehensive powers conferred under instruments such as the Europol Regulation and Chapter IX of the EUDPR, do not allow it to adopt binding corrective measures or compel compliance by the EPPO. While the EPPO data protection regime largely replicates the substantive principles of Chapter IX of the EUDPR, the existence of a parallel legal framework gives rise to practical difficulties, as even minor divergences may undermine the coherent and uniform application of data protection rules across the Area of Freedom, Security and Justice, particularly in contexts involving exchanges of personal data between EU bodies and national authorities[394].

#### 4.3.2.3 External coherence – Fundamental rights (EQ7)

EQ7: External Coherence: To what extent is the EPPO Regulation coherent with the fundamental rights framework established under the European Convention on Human Rights (ECHR), the EU Charter of Fundamental Rights (CFR), relevant EU directives on procedural safeguards, and the case law of the ECtHR and the CJEU?

Articles 41 and 42 of the EPPO Regulation form the basis for the obligation to uphold fundamental rights in the EPPO proceedings. Specifically, Article 41, read together with Recitals 65, 83, 84 and 85 of the Regulation, regulates how the EPPO must conduct its investigations. It requires the EPPO to act in full compliance with the EU Charter of Fundamental Rights (CFR), guaranteeing the right to fair trial (Article 47 CFR) and defence rights (Article 48 CFR). It mandates that suspects and accused persons shall have, at a

[390] EDPS Annual Report 2022; EDPS Annual Report 2023; EDPS Annual Report 2024.
[391] EDPS, Executive summary of the targeted audit at the premises of the European Public Prosecutor's Office (EPPO) in Luxembourg, 4 June 2024, available at: https://www.edps.europa.eu/data-protection/our-work/publications/audits/2024-06-04-eppo-audit-report-2023_en (last accessed on 26 January 2026).
[392] EPPO Consolidated annual activity report 2022, Section "Data Protection and Security", EPPO Consolidated annual activity report 2023, Section "Corporate Management and Data Protection", EPPO Consolidated annual activity report 2024, Section "Data Protection, ICT and Security" and European Data Protection Supervisor (EDPS) – *Public Register of Decisions and Opinions.*
[393] Written contribution provided by the EPPO in response to questions on personal data protection aspects of the EPPO Regulation within the Evaluation Study.
[394] Interview with representatives of the European Data Protection Supervisor (EDPS).

minimum, the procedural rights provided by the relevant EU directives, covering the right to interpretation and translation (Directive 2010/64/EU), the right to information and access to the case materials (Directive 2012/13/EU), the right to access to a lawyer (Directive 2013/48/EU), the right to remain silent and the right to be presumed as innocent (Directive (EU) 2016/343), and the right to legal aid (Directive (EU) 2016/1919). By contrast, Article 42, clarified by Recitals 86-88, regulates how the EPPO acts may be challenged within the framework by requiring that any EPPO procedural act (or failure to act) intended to produce legal effects vis-à-vis third parties be subject to judicial review by competent national courts under national law.

The implementation check of the EPPO Regulation in Member States did not point out any major instance of non-compliance with the fundamental rights framework, and the interviews with Member States' authorities confirmed that this framework is not considered a major structural issue in the implementation of the EPPO Regulation. In addition, the EPPO's Annual Reports and CAAR reporting 2022–2024 state that suspects' rights are explicitly embedded in operations and that the EPPO implements relevant directive standards as minimum safeguards.[395] The preliminary results (extract as of 21 January 2026) of the survey conducted in the context of this study show that 46.8% of the respondents agreed that the EPPO's work is coherent with the EU and international fundamental rights framework and with relevant EU directives on procedural safeguards and the case law of the ECtHR and CJEU.[396]

Desk research and stakeholder feedback indicate that differences in national procedural rights may affect the uniformity of defence standards in the EPPO proceedings. For example, respondents to the Commission's call for evidence, which informed this evaluation, reported some limitations at the national level of the procedural rights, resulting in different standards for defence in the EPPO proceedings, which could hinder the right to a fair trial.[397] Among these limitations, defence practitioners highlighted practices of prolonged pre-trial detention without indictment, in some cases extending well beyond one year, as well as indictments of variable quality that are frequently amended or fragmented, resulting in defendants facing multiple successive indictments and, in certain instances, new indictments even after a conviction has been handed down.[398] Other stakeholders made references to other issues such as variations in translation practices, limited or unclear national provisions on access to legal aid, and discrepancies in national rules governing access to prosecutorial case files that hinder timely access to relevant case materials by defence lawyers.[399]

Academic analysis has pointed to a structural tension in the applicable fundamental rights framework to the EPPO proceedings, due to the hybrid structure of the EPPO. The EPPO, as an EU body, is formally bound only by the Charter. Alternatively, national authorities and courts involved in the same investigations operate under both the Charter and the ECHR, which is argued to guarantee a higher level of protection of procedural rights.[400] However, according to Article 52(2) of the Charter, the meaning and scope of the rights recognised

[395] EPPO Annual Reports 2022-2024; EPPO Consolidated annual activity report 2022-2024
[396] Survey results EQ8.6. "To what extent do you agree with the following statements regarding the coherence between the EPPO's work and related activities in the period since the entry into application of the EPPO Regulation?: The EPPO's work is coherent with the EU and international fundamental rights framework (i.e. ECHR, EU Charter of Fundamental Rights), relevant EU directives on procedural safeguards and the case law of the ECtHR and CJEU (46.9% could not respond).
[397] Council of Bars and Law Societies of Europe, Response to the European Commission "Call for evidence" on the Implementation and Impact of the EPPO Regulation and the Effectiveness and Efficiency of the EPPO's Working Practices.
[398] Interview with the Council of Bars and Law Societies of Europe.
[399] Opinion of the German Bar Association on the Evaluation of the European Public Prosecutor's Office; Interview with national authority in Bulgari; Interview with the Council of Bars and Law Societies of Europe.
[400] Johan Callewaert, No Case to Answer for the European Public Prosecutor Under the European Convention on Human Rights? Considerations on Convention Liability for Actions of the European Public Prosecutor's Office, available at https://www.europedeslibertes.eu/article/no-case-to-answer-for-the-european-public-prosecutor-under-the-european-convention-on-human-rights/#footnote-26 (last accessed on 16 January 2026).

under the Charter should be the same as those in the ECHR, which would presuppose that the EPPO would also be indirectly bound by the ECHR.

Moreover, defence practitioners have questioned the adequacy of Article 42 of the Regulation to ensure a judicial remedy in cross-border proceedings. Notably, Article 42 states that the review of procedural acts of the EPPO should be carried out in accordance with the requirements laid down by national law. It was specifically argued that with this formulation, the Regulation missed a chance to define EU-level common criteria for judicial review, specifically in relation to the mode and the extent of the review, the time for the review and the procedure to be followed. Leaving the definition of such parameters fully to Member States could potentially lead to several issues, as there would not be a shared understanding across all Member States regarding the conditions and the procedures under which judicial remedies apply.[401]

Furthermore, other concerns have been raised about the system of judicial review by the Court of Justice of the EPPO procedural acts.[402] In particular, it has been noted that in line with Recital 88(3) of the Regulation, the CJEU's jurisdiction on the validity and interpretation of acts does not extend to questions concerning the validity of the EPPO procedural acts that depend on national procedural law or on national provisions implementing EU directives. This limitation, which was considered potentially problematic even before the Regulation was formally adopted,[403] prevents the Court from reviewing some of the EPPO's most consequential decisions, including the opening of investigations, decisions to bring cases to trial, or determinations of jurisdiction, even though these choices can have a major effect on the right to fair trial and the rights to defence.

Recent case law of the CJEU partially clarified the matter in assessing the system of judicial review of the EPPO procedural acts. In *EPPO v I.R.O. and F.J.L.R.* (C-292/23),[404] the CJEU clarified that the absence of direct EU-level review cannot leave individuals without any remedy and must comply with Article 47 of the Charter. The Court held that national courts must ensure judicial review of the EPPO acts whenever they adversely affect the legal position of the persons concerned, a notion that constitutes a concept of Union law that must be given a uniform interpretation, in line with the identical notion used in Article 263 TFEU. However, when making that assessment, national courts need to analyse the procedural consequences foreseen in national law, on a case-by-case basis.

### 4.3.3 Overall assessment of the EPPO's coherence

Overall, the EPPO Regulation and its implementation, **despite some gaps and inconsistencies, appear to be coherent, both internally and externally**. The internal coherence assessment shows that, while the Regulation is consistent in its overarching design and objectives, its coherence remains uneven in practice. Stakeholders broadly agreed that the Regulation clearly establishes the EPPO as a single and indivisible Union body but noted that the interaction between its provisions and their reliance on national

[401] Vania Costa Ramos, The EPPO and the equality of arms between the prosecutor and the defence, available at https://static1.squarespace.com/static/574ed613b654f9622c9dbf0e/t/64288025114a11505bd9572e/1680375847572/20230401+Vania.pdf (last accessed on 20 January 2026),
[402] Jacob Oberg, The European Public Prosecutor's Office - Supranationalism, Sovereignty and Legitimacy, available at https://portal.findresearcher.sdu.dk/en/publications/the-european-public-prosecutors-office-supranationalism-sovereign/ (last accessed on 16 January 2026).
[403] FRA, Opinion of the European Union Agency for Fundamental Rights on a proposal to establish a European Public Prosecutor's Office, 6 February 2014, available at https://fra.europa.eu/en/publication/2014/fra-opinion-proposal-establish-european-public-prosecutors-office; European Parliament Research Service, Towards a European Public Prosecutor's Office (EPPO), 17 November 2016, available at https://www.europarl.europa.eu/thinktank/en/document/IPOL_STU(2016)571399.
[404] CJEU, C-292/23, EPPO v I.R.O. and F.J.L.R., ECLI:EU:C:2024:XXX, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:62023CJ0292 (last accessed on 16 January 2026).

legislation creates structural tensions that affect its consistent application across the 24 participating Member States.

On the EPPO's hybrid institutional design, stakeholders largely concurred that the combination of centralised and decentralised elements constitutes a key source of coherence challenges. Although Articles 4, 6(1), and 8(1) provide a clear framework for independence and unity of action, national procedural arrangements, particularly in inquisitorial systems, such as BE, MT, and SI, continue to reserve investigative and prosecutorial powers to investigative judges or other national authorities even in the EPPO cases. While some Member States have justified such arrangements by reference to Recital 15, which maintains that the Regulation is without prejudice to national criminal procedural arrangements, these parallel structures nonetheless may risk undermining the EPPO's chain of command and the effective exercise of its competence.

On the resolution of conflicts of competence, inconsistencies emerged around Article 25(6). Stakeholders pointed to divergent national implementations and widespread non-compliance, largely due to the absence in the EPPO Regulation of an explicit requirement to designate a court or tribunal capable of making preliminary references under Article 267 TFEU, or to subject its decisions to judicial review before such a court or tribunal. As a result, many Member States assign competence to prosecutorial bodies, which limits judicial review under Article 42(2)(c), and risks conflicts of interest. Practical cases, such as those publicly raised by the EPPO in Croatia and Spain, confirm that these divergences have already generated conflicts of competence with no possibility for referral to the CJEU. Stakeholders also identified ambiguities concerning the EPPO's material competence under Article 22, notably the notions of "focus" of criminal activity and "inextricably linked offences", which generate inconsistent competence determinations and reporting practices.

On cross-border investigations, stakeholders acknowledged that Article 31 provides an effective framework for cooperation reflecting the EPPO's unitary nature. The CJEU's ruling in Case C-281/22 strengthened internal coherence by clarifying the division of responsibilities between handling and assisting EDPs. However, despite this clarifying the matter for some, uncertainties remain amongst others regarding judicial authorisation and safeguards, who noted that further clarity is needed to ensure uniform practice. The data-protection regime in Chapter VIII illustrates the broader coherence dilemma inherent in the EPPO's architecture, with a lack of clarity regarding where the application of the EPPO Regulation ends and where national law begins.

Regarding the external coherence, the EPPO's mandate appears to be generally coherent with that of the JHA and AFA agencies and bodies. OLAF, the EPPO, Europol, and Eurojust have clearly defined yet complementary roles. However, certain gaps persist, particularly in information sharing. Challenges were noted in the EPPO's relations with all three bodies, especially OLAF: the current system in place does not prevent parallel investigations from taking place as enshrined under Article 101(2) EPPO Regulation, and further improvements in the hit/no-hit system, more automated checks, and increased reporting would improve coherence. Cooperation with the Commission is overall well-structured, though limited information sharing and indirect access to databases continue to present difficulties; however, the implementation of the recently amended Cooperation Agreement is expected to lead to improvements. The Regulation also appears to facilitate cooperation with Member States, and the EPPO has concluded Working Arrangements and MoU with several national authorities to improve coordination. Nonetheless, certain issues persist with the direct reporting of national authorities to the EPPO (Article 24), where very few Member States are in full compliance with the Regulation.

Cooperation with non-participating Member States is operationalised through existing EU MLA instruments, working arrangements (DK, HU), or national legislation (IE). While cooperation can be effective, legal and jurisdictional frictions and operational inefficiencies

persist, such as the non-recognition of the EPPO-issued EAWs in Ireland, leading stakeholders to indicate that full participation in the EPPO would be more effective for ensuring operational coherence. Similarly, the legal framework for cooperation with third countries (Article 104) is complex. The unilateral notification of the EPPO as a competent authority is often not recognised because of the EPPO's status as a non-state authority and working arrangements with third countries are non-binding. Stakeholders indicated that a comprehensive and legally binding EU-level framework with key third countries would therefore be more effective.

On the coherence of the data protection framework of the EPPO, the analysis has shown a high level of uncertainty among stakeholders on the correct implementation of Chapter VIII of the Regulation. While the interaction between the Regulation and the EUDPR is currently proving to be relatively clear, concerns have been raised on the interaction between the EPPO Regulation and national LED-based regimes. It was emphasised that the alignment between the EPPO's standalone data protection regime and the LED is necessary given that most operational data are processed in the national infrastructure; however, the uneven transposition of the LED across Member States risks the inconsistent application of the EPPO's data protection regime. Stakeholders, therefore, recommended more EU-level guidance to clarify the respective scopes of EU and national data protection rules. The EPPO's standalone data protection regime also creates limitations in data sharing between EU anti-fraud actors, who are subject to the EUDPR. Regarding transfers of data to third countries, limitations were encountered due to the divergences between the EU and national frameworks, transparency gaps, and the need to rely on national prosecutors under Article 104(5), which means that national safeguards apply instead of the EPPO safeguards. As regards to the cooperation with the EDPS, it appears to be effective, with no reported formal complaints, enforcement actions or sanctions.

Finally, the assessment found no major instances of non-compliance of the EPPO Regulation with the EU and international fundamental rights framework. Stakeholders agree that compliance with fundamental rights is not a structural issue. However, some potential gaps could be addressed to improve the coherence. Divergent procedural rights standards across Member States that have emerged from stakeholder consultation, such as unclear access to legal aid, inconsistent file-management rules, and differences in evidentiary regimes, risk creating unequal conditions for the defence and may impair the right to fair trial under Article 41 of the Regulation and Article 47 CFR. However, there is no sufficient evidence to state that these issues do arise from the incorrect implementation of the directives on procedural rights. Stakeholders have expressed concerns regarding the overall coherence of Article 42 in ensuring an effective judicial remedy, highlighting, in particular the perceived lack of clarity stemming from the Regulation's reliance on national legislation to define judicial review procedures. This raised questions about potential gaps in protection. Recent jurisprudence, including *EPPO v I.R.O. and F.J.L.R.* (C-292/23), has mitigated this possible gap by clarifying that national courts must ensure judicial review of all EPPO acts that adversely affect the legal position of third parties, pursuant to the EPPO Regulation, in line with the right to an effective remedy under Article 47 CFR.

# 5. How did the EPPO Regulation make a difference?

The assessment of EU added value examines the extent to which the EPPO and its founding Regulation (EU) 2017/1939 delivered results that could not have been achieved, or not to the same extent, by Member States acting alone.

For the EPPO, EU added value is particularly relevant given the cross-border nature of crimes affecting the Union's financial interests (PIF crimes), and the limitations of fragmented national approaches prior to its establishment. While Member States remain responsible for protecting the Union's financial interests, the EPPO was created to ensure more consistent, effective, and coordinated investigations and prosecutions across participating countries.

This section addresses EU added value through four complementary lenses:

- Assessing whether the objectives of the EPPO could have been reached by Member States acting alone (EQ8, EQ8.1, EQ8.2).
- Strengthening national capacities through EU action (EQ8.3).
- Examining the EPPO's contribution to the wider EU Justice and Home Affairs and anti-fraud architecture (EQ8.4).

The sections below present the analysis organised through these thematic lenses.

## 5.1 Could Member States have achieved the same alone? (EQ8, EQ8.1 & EQ8.2)

EQ8.1: Which, if any, objectives of the EPPO Regulation and the EPPO could have been achieved, to a similar level or more, by the Member States acting alone (and if so, how)?

EQ8.2: To what extent can the resulting benefits be measured when compared with the relocation of human and operational resources from the participating Member States to the EPPO?

To ensure a coherent assessment of the counterfactual and to limit repetition, this section provides a combined response to EQ8.1 and EQ8.2.

The concept of the EPPO envisaged in the TFEU (Art. 86) was to be created 'from Eurojust'. The Office was envisaged to focus on the protection of the financial interests of the EU, with the potential to see its mandate expanded to cover other forms of cross-border crime. The objective of the EPPO is to "strengthen the protection of the Union's financial interests". As such, the mere fact that it is effective in achieving this objective shows that the EPPO provides value beyond what Member States could achieve alone.

As explained in greater detail above (see Effectiveness, section 4.1), the prevailing impression before the EPPO became operational was that EU funds were not sufficiently protected at the national level and through existing bodies such as OLAF. However, the data on the protection of the EU financial interests was patchy, or not available. As discussed in the effectiveness section of this report, the EPPO has increasingly been dealing with PIF-related cases. While there is a distinct lack of data to compare the current situation with the one before the creation of the EPPO, only one of the 20 practitioners interviewed reported some displacement effects (i.e. where investigations and prosecution which would have been undertaken at national level now being taken on by the EPPO).

During its set-up phase, the EPPO central office sought to understand the scale of the problem, by sending questionnaires to Member States on the scale of PIF-related crimes they were dealing with to help assess the resources needed. Approximately half of Member States did not keep statistics, and those who did only had patchy data. Another important element is MTIC cases, which can only be identified from a cross-border perspective. By its very nature, MTIC crime is almost invisible when looking at cases from a national perspective; it is only by building the full picture that the crime appears.

Member States acting alone lacked the "helicopter view" necessary to identify the vast criminal activity involving organised criminal groups, particularly in the area of MTIC fraud. Evidence from interviewees suggests that these types of crimes would often not have been investigated. Interviewees with a wider view of the issue were of the opinion that the situation was more complex, with some Member States having more capacity or expertise, which may have prosecuted PIF crimes, but that these were the exception rather than the norm. Even in Member States such as Italy, where the Guardia di Finanza is often cited as the gold standard in the investigation and prosecution of economic crimes, the creation of the EPPO added value. Practitioners from Member States who were actively investigating PIF crimes before the introduction of the EPPO Regulation interviewed were of the opinion that it has allowed for investigations that would otherwise not have been undertaken abroad being taken on by the EPPO.

The EPPO allows for evidence gathering and information sharing that could not have been achieved solely by national investigations. The value and granularity of investigations and prosecutions undertaken through the centralised and decentralised structure of the EPPO allow connections to emerge which would not have appeared before. This allows for the identification of much more complex criminal networks. One interviewee familiar with the prosecution of PIF crimes estimated that before the creation of the EPPO, only a fraction of the criminal network would have been affected by an investigation or prosecution. The large majority of the network would be able to continue to operate elsewhere with relative impunity.

Another important element is the speed and ease at which evidence can be collected and shared to build complex cases. Traditional cross-border evidence gathering relies on Mutual Legal Assistance (MLA), or EU instruments such as EIO and EAWs. Obtaining evidence through MLA frequently required months, a timeframe that allowed sophisticated criminal organisations to destroy evidence or liquidate assets before judicial action could be taken. In contrast, EPPO prosecutions now do not need to undertake these procedures, as EDPs are able to undertake procedural acts directly.

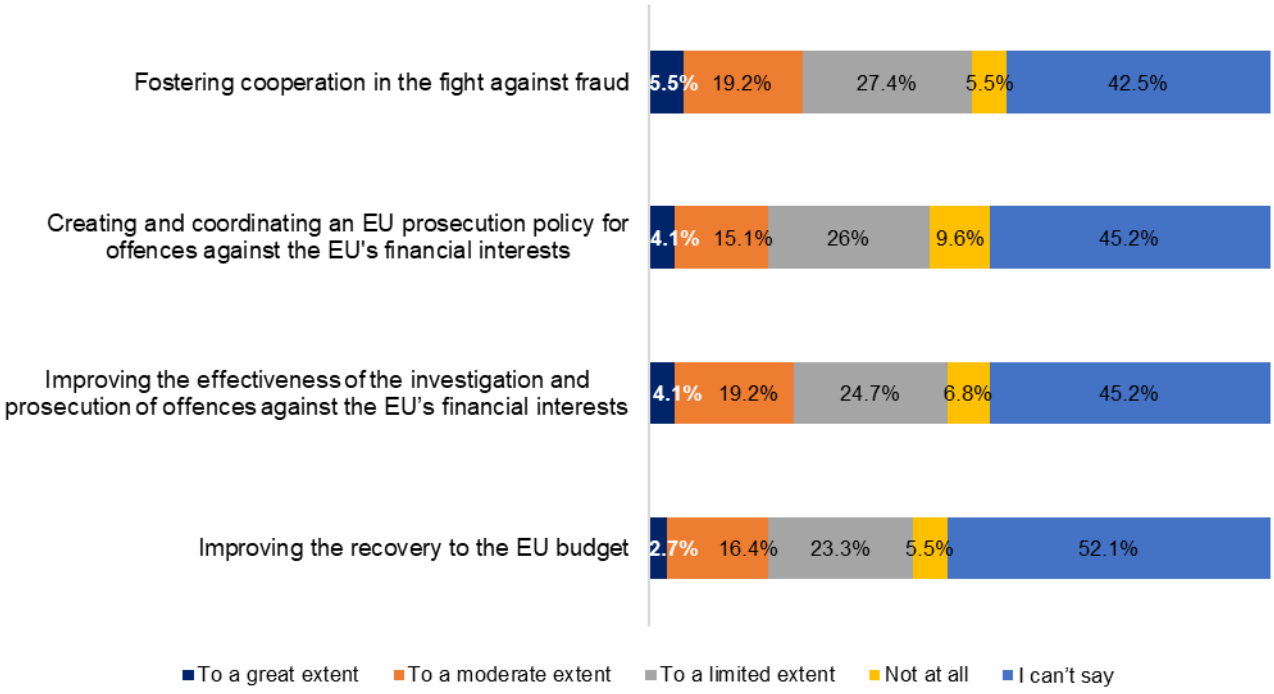
One prosecutor interviewed explained the relatively slow process of having to send an EIO to their counterpart in another Member State, a brief discussion with the foreign prosecutor to explain the request, receive the requested information and then move on, or have to send additional EIOs. They also stressed the role of different cultures and incentives. National prosecutors are usually willing to execute incoming requests from abroad, but the national workload tends to have priority. One prosecutor interviewed noted that prior to the EPPO, investigative efforts for PIF crimes would effectively "stop at the borders". With the EPPO, by contrast, the case is conducted together. EDPs and EPs work in a single structure with the support of the EPPO's CMS and analysts to connect data across files. This joint handling of cases allows connections to emerge which would be invisible in a traditional, fragmented system.

This pooling of prosecutorial authority has "flattened" the bureaucratic structure of cross-border investigations, allowing for simultaneous actions such as searches and arrests across multiple jurisdictions. Practitioners interviewed referred to this practice as "efficient and swift". They mentioned in particular the ability to coordinate investigations and prosecutions across the EU without requiring judicial authorisation in multiple Member States. In smaller

Member States or those with limited prosecutorial resources, the EPPO can increase efficiency. Practitioners mentioned support in cooperation with Third Countries, as well as ensuring that cross-border cases emanating from their systems that may not usually have been on top of the list are now unlikely to be deprioritised.

The majority of survey respondents (59%, 43 out of 73 respondents) were of the opinion that the EPPO added value to the ability of Member States to fight against fraud affecting the EU's financial interests to a great or moderate extent. When looking more in detail (Figure 10), approximately half of survey respondents did not feel they could answer these questions, the majority of the rest also tended to see the EU added-value of the EPPO.

**Figure 10: Survey – To what extent would the EU Member States have made progress in the following areas without the establishment of the EPPO? (n=73)**




In the corresponding open answers, the prevailing view indicates that the EPPO has addressed systemic vulnerabilities in the prosecution of cross-border crimes that were previously beyond the effective reach of national authorities.

Professional practitioners widely characterised the EPPO as a "game changer" and a "major step forward," transitioning from a reliance on fragmented national efforts to a cohesive, independent prosecutorial body. In this respect, they mentioned in particular:

- **Centralisation**: The EPPO as a unified, independent body to manage serious cross-border crimes that transcend the capacity of national-level institutions.
- **Specialised focus**: Enhancing the scrutiny of high-value cases involving EU funds through a dedicated prosecutorial capacity, with specialised knowledge and know-how. Practitioners noted that the office handles cases—including those involving organised crime, corruption, and inextricably linked offenses—with a high level of expertise;
- **Independence and Neutrality**: Safeguarding investigations from domestic political pressures or national administrative constraints.

- **Procedural Coherence**: seeking to implement a standardised approach to PIF crime prosecution to ensure the uniform application of EU financial protection across participating Member States.
- **Low thresholds**: the low reporting threshold of EUR 10 000 is highly appreciated, especially when contrasted with the significantly higher EUR 1 million threshold used by OLAF, as it allows for the identification and prosecution of cases that might have been neglected under the previous regime.

Overall, it is unlikely that the objective of the Regulation would have been achieved by Member States acting alone. Even with the support of OLAF, as discussed under effectiveness, the type of cases reported to, identified by, and prosecuted by the EPPO are unlikely to have increased over the evaluation period. Furthermore, as discussed in the section below, the EPPO Regulation also fostered improvement at the national level.

Given the lack of concrete data on the extent to which the crimes for which the EPPO is competent were prosecuted before, it is impossible to provide a definite answer to the question of whether identified benefits can be measured when compared with the relocation of human and operational resources from the participating Member States to the EPPO.

## 5.2 Strengthening national capacities through EU action (EQ8.3)

EQ8.3: To what extent have the EPPO's activities and cooperation with the JHA and anti-fraud policy areas helped to improve the ability of Member States compared to what they could do at national level?

The EPPO does not merely operate alongside national authorities; it actively enhances their capacity by providing specialised tools, expertise, and a novel coordination mechanism that did not exist previously. This enhancement is visible through both human resource development and technological integration. A core design feature of the EPPO is its dual central – decentralised model. It allows for the coordination of investigations and prosecution on a very operational level, while ensuring the Office benefits from the national legal and cultural knowledge of EDPs working in local settings. This decentralised structure places EDPs directly within the national judiciaries while remaining under a European hierarchy. This hybrid model has also prompted several Member States to adapt their own organisational model to meet the EPPO's operational standards. For example, in Belgium, the secondment of customs officers directly into the EPPO office has significantly improved cooperation between the prosecution services and customs administrations, particularly in complex VAT and customs fraud cases. Similarly, the creation of a multidisciplinary criminal investigation teams such as MOTEM in Belgium has helped streamline the investigative process in the country.[405]

As discussed in effectiveness above, the EPPO has helped develop an architecture that **overcomes the national focus of prosecutions**. This includes:

- Historically, cross-border evidence gathering relied on Mutual Legal Assistance (MLA) and European Investigation Orders (EIOs), which practitioners characterize as slow, formalistic, and often taking months or years to execute. The EPPO has largely replaced these instruments within its jurisdiction with a system of direct internal assignments

[405] See Bouwen, A. (2024). MOTEM. In D. C. Herman, & M. Luc (Eds.), Fiscaal praktijkboek directe belastingen 2023-2024: fiscale nieuwigheden praktisch bekeken (pp. 347-381). Wolters Kluwer.

between European Delegated Prosecutors (EDPs), facilitating speed and information gains that traditional methods cannot match (see sections 4.1.6 and 5.1);

- At the central level, the mere existence of the CMS (which does have shortcomings as discussed in section 4.2.3) serves as a vital capacity enhancer. It allows for the automatic extraction of data from uniform EPPO Crime Reports (ECRs) and provides analysts with the ability to spot trends and connections across seemingly disparate national files. This technological support enables national prosecutors to access information obtained from other participating Member States instantly, a capability that was previously described as "difficult or impossible". This 'helicopter view' is particularly well demonstrated by Operation Admiral which achieved results that would have been structurally impossible before the creation of the EPPO (see section 4.1.1).
- The ability of the EPPO enables the coordination of multi-site "Action Days," allowing for the simultaneous freezing of assets and execution of arrests in multiple jurisdictions. This capability is critical for preventing sophisticated criminal organisations from dissipating assets or destroying evidence once an investigation is revealed (section 4.1).

Another area is the strengthening and support to the national investigative and prosecutorial capacities. Interviewees pointed to the EPPO's ability to act as multiplier for national authorities by providing specialised tools, expertise, and a dedicated mandate. EDPs are recognised for their "very high competence" in complex financial matters. Interviewees often compared EDPs to specialised prosecutors at the national level as opposed to "generalist" prosecutors, who often manage a broader range of domestic crimes and may lack specific expertise in EU funding frameworks.

Another area where the EPPO has added value, which could not have been achieved by Member States acting alone, is the **EPPO Academy**. The Academy was set up as a cornerstone of the EPPO's strategy to harmonise the fight against PIF crimes. Launched in 2023, the Academy provides a structured environment for specialised training. It seeks to ensure that investigators and prosecutors across participating Member States have the necessary expertise to understand the technicalities of the EPPO's unique legal framework and operational methodologies in order to make the most use of the EPPO.

The Academy is hosted by the Economic-Financial Police School of the Guardia di Finanza in Rome-Lido di Ostia (Italy), a centre of excellence for training financial investigators. It has links with the European Judicial Training Network (EJTN) and the European Union Agency for Law Enforcement Training (CEPOL).

Through the Academy, the EPPO delivers "EPPO Essentials" courses, which in 2024 provided 49 financial investigators from all participating Member States with training in cross-border policing and financial investigative techniques. The Academy's curriculum is targeted at the most prevalent and damaging forms of financial criminality, including MTIC fraud. The Academy has also addressed specific national needs by organising customs and excise offense training in Estonia, France, Latvia, and Croatia. Beyond law enforcement, the Academy has delivered specialised courses on the EPPO's mandate and investigative procedures to judges and prosecutors in Bulgaria, France, Germany, Romania, and Spain. One of the objectives of the Academy is to ensure that all actors in participating Member States speak the same professional language, thereby reducing the gap in understanding that previously hindered the effective protection of EU funds.

The Academy has organised training courses and study visits for Ukrainian prosecutors and investigators from the National Anti-Corruption Bureau of Ukraine (NABU), and organised regional training sessions for prosecutors from the Western Balkan candidate countries.

The EJTN's social media posts related to the EPPO consistently generate the highest engagement on their platforms, reflecting intense interest from justice practitioners and the

public alike. By disseminating crime typologies and establishing handbooks such as the "Expenditure Manual," the Academy seeks to develop a more proactive and effective detection landscape. According to one interviewee, the Academy is helping to "raise the bar" in terms of prosecution authorities' ability to identify, prosecute and ultimately dismantle complex criminal organisations.

## 5.3 Contribution to JHA and anti-fraud policy framework (EQ8.4)

EQ8.4: What was the contribution of the EPPO to the JHA and anti-fraud policy areas, for example, in terms of cooperation with other JHA and anti-fraud agencies and bodies?

As discussed in greater detail in sections 4.1.5 and 4.3.2, the EPPO interacts with a number of IBOAs within the anti-fraud policy architecture. The role and activities of the EPPO should be seen as a building block in this overall architecture, alongside, in particular, OLAF, Europol and Eurojust. The EPPO's structural contribution to the architecture has been to introduce a criminal justice logic to complement the administrative investigation undertaken by OLAF. The administrative investigations undertaken by OLAF focus primarily on the recovery of funds and the identification of irregularities. The EPPO's criminal justice approach focuses on criminal accountability and the dismantling of integrated criminal organisations behind large-scale fraud. This two-strand cooperation ensures that both administrative and criminal avenues are available to protect the Union budget. This approach has been welcomed by all interviewees discussing the AFA. They highlighted the previously existing gap before the setting up of the EPPO. One interviewee described the situation as trying to walk with only one leg.

The EPPO has become an important component of the anti-fraud architecture providing complementary aspects to other measures and agencies. This is particularly the case in the following areas:

- **Deterrence and Security**: the literature, backed by interviews has shown that traditional mafia-style groups use VAT and customs fraud—previously viewed as "low-risk, high-profit" areas—to finance more violent activities such as drug trafficking and arms smuggling. By "focusing on the money" and securing convictions, the EPPO sends a general prevention signal that protects not only the budget but also the Union's internal security.
- **Complementarity with OLAF**: While OLAF focuses on administrative investigations and financial recovery, the EPPO prioritises criminal accountability and dismantling the vertically integrated criminal organisations behind large-scale fraud. This "two-way" cooperation ensures that both avenues are available to protect the budget, even though coordination between the two remains a work in progress.

The effectiveness of the collaboration between the EPPO and OLAF is discussed in greater detail in sections 4.1.5 and 4.3.2.

## 5.4 Overall assessment of the EPPO's EU added value

The **EPPO delivers substantial EU added value** by identifying, investigating and prosecuting complex fraud cases, particularly cross-border cases, that would otherwise have gone undetected or unaddressed by individual Member States working independently. By

enabling the investigation and prosecution of sophisticated criminal networks operating across national boundaries, the EPPO has significantly bolstered the EU's ability to safeguard its financial interests.

The centralisation of resources and prosecutorial authority at the EU level, coupled with decentralised offices, has fostered more efficient, coordinated, and effective cross-border investigations and prosecutions. This approach has increased efficiency compared to the situation before the creation of the EPPO. This includes more efficient sharing of information, shortened procedural steps and improved synchronisation of judicial actions among participating states, thereby increasing the overall impact and reach of anti-fraud measures throughout the Union.

National judicial capacities have seen improvement through the EPPO's operational model and dedicated training initiatives. By providing specialised tools, expertise, and opportunities for professional development, the EPPO has enhanced cooperation and expertise within national prosecution authorities in the field of PIF crimes. This is contributing to a more coherent response to complex criminal activity affecting the EU budget.

The EPPO serves as a critical building block of the EU anti-fraud architecture. By adding a criminal justice component to the pre-existing administrative one from OLAF, the EPPO strengthens the overall protection of the Union's financial interests. Its operations complement those of existing bodies, ensuring a comprehensive and multi-faceted defence against fraud and related offences.

# 6. Is the EPPO Regulation still relevant?

This section assesses relevance, meaning whether the EPPO's objectives remain appropriate to the problems, needs and priorities they are intended to address, and whether they continue to do so in a meaningful way.

This is assessed through the following dimensions:

- whether the EPPO has met the needs it was established to address (EQ3.1)
- how these needs are evolving or expected to evolve, and the drivers behind such change (EQ3, EQ3.2)
- whether the EPPO's material competence remains aligned with emerging needs, particularly regarding complex cross-border crime (EQ3.3) and
- whether the Regulation's framework for international cooperation corresponds to the actual needs of the EPPO (EQ3.4).

The sections below present the analysis through these dimensions, organised by evaluation questions.

## 6.1 Responsiveness to Original Needs (EQ3.1)

EQ3.1: How well has the EPPO been able to respond to the needs for which it was established?

**On the evidence available at the time of writing, the EPPO has, in its initial years of operation, taken tangible steps that are broadly consistent with the needs that motivated its establishment, as summarised in Section 2 of this study**: (i) the need to better prevent criminal offences affecting the EU's financial interests through more credible enforcement and deterrence, (ii) the need for common investigation and enforcement for offences affecting the EU's financial interests, and (iii) the need for a common European prosecution policy for certain types of crimes. Evidence indicates that the EPPO has put in place an EU-level judicial pipeline for PIF crimes, is dealing with complex cross-border fraud in its caseload (incl. VAT-related cases), and is using competence management tools, including evocation and central steering, to address long-standing issues of fragmented handling, weak ownership and jurisdictional frictions. The Annual Reports include the number of evocations (except for Annual Report 2025), illustrating that while the number of such cases slightly increased, they still only represent a marginal fraction of all cases. By way of example, in 2021, there have been 17 evocation cases, increasing to 22 in 2024. This illustrates that despite the EPPO's well-established pipeline for PIF crimes and growing workload, evocation is a mechanism with increasing but still limited uptake.

At the same time, **the evidence shows that the extent to which these early developments translate into end-to-end protection of the EU budget, including preventive effects, is influenced by factors beyond the EPPO's criminal mandate**. The system-level constraints in the wider anti-fraud architecture, notably information exchange and follow-on administrative safeguards, together with material data gaps, limit the strength of causal attribution and the extent to which changes can be quantified over time.

The original needs are clearly articulated in the Commission's 2013 impact assessment (IA) accompanying the proposal to establish the EPPO.[406] It described a situation where:

> *"The Union's financial interests are still not protected sufficiently: fraud, corruption and other offences affecting the Union's budget have reached disturbing levels in some areas and the lack of vigorous enforcement has helped a sense of impunity to emerge among fraudsters."*

The IA further highlighted strongly varying outcomes of judicial proceedings across Member States, drawing on OLAF's experience and observing that even cases already subject to OLAF administrative investigation could yield modest prosecution and conviction results, suggesting that a system relying on administrative investigative powers alone was not fully effective for deterrence. The IA also set out why cross-border PIF cases were structurally difficult for national authorities. Specifically, perceived tendencies to deprioritise complex cases requiring evidence from abroad, difficulties in identifying priority jurisdiction leading to conflicts of jurisdiction, and a lack of ownership where authorities could expect other Member States to act.

Against this baseline, the EPPO Regulation's stated objectives provide a coherent causal story for how the intervention was expected to respond. The EPPO was established with a mandate to investigate, prosecute and bring to judgment crimes affecting the Union's financial interests. The intervention logic, as reflected in section 2 of this study, is that moving from a fragmented, border-constrained enforcement model to a more coherent investigative and prosecution function with cross-border reach and central steering would improve the handling of PIF crimes that previously fell between jurisdictions or were deprioritised. In practical terms, **the EPPO's design seeks to translate the identified needs into outputs through**:

- A unified framework for coordinated investigations and prosecutions across participating Member States.
- The ability to focus on cross-border cases that are particularly complex.
- Governance arrangements intended to support consistency, independence and accountability.

This constitutes a transparent logic chain from the problem diagnosis in 2013, through the intervention's objectives and mechanisms, to the types of outputs and early outcomes one would expect if the EPPO is responding to the needs for which it was established.

**Need for: Common prosecution approach and a central EU-level judicial pipeline for PIF crimes**

Operational evidence, as summarised in the State of Play overview (see Annex 9, see Table 44), is consistent with the EPPO functioning as a central judicial pipeline for PIF crimes and with increasing system uptake over time. Reports received increased from 2 832 in 2021 to 6 966 in 2025, while investigations opened rose from 576 to 1 504 over the same period. The stock of active investigations at year's end increased from 515 in 2021 to 3 602 in 2025, indicating a rapidly expanding portfolio of PIF investigations being handled within a single EU-level prosecution system.

**Importantly for responsiveness rather than headline workload, the pipeline also appears to be maturing**, as cases in the trial phase increased from 5 in 2021 to 517 in 2025, and closed investigations increased from 58 to 568 (see Annex 9, Activities

[406] Commission Staff Working Document Impact Assessment Accompanying the Proposal for a Council Regulation on the establishment of the European Public Prosecutor's Office /* SWD/2013/0274 final */

undertaken by the EPPO 2021-25). Looking at this as a whole, these early trends do not in themselves demonstrate effectiveness or deterrence, but they do provide non-perception evidence that the EPPO is absorbing case inflow, opening and carrying investigations, and moving a growing number of matters towards trial. This is consistent with responding to the original problems of uneven judicial follow-up and weak incentives to prosecute, particularly where cross-border complexity previously reduced prioritisation and contributed to fragmentation.

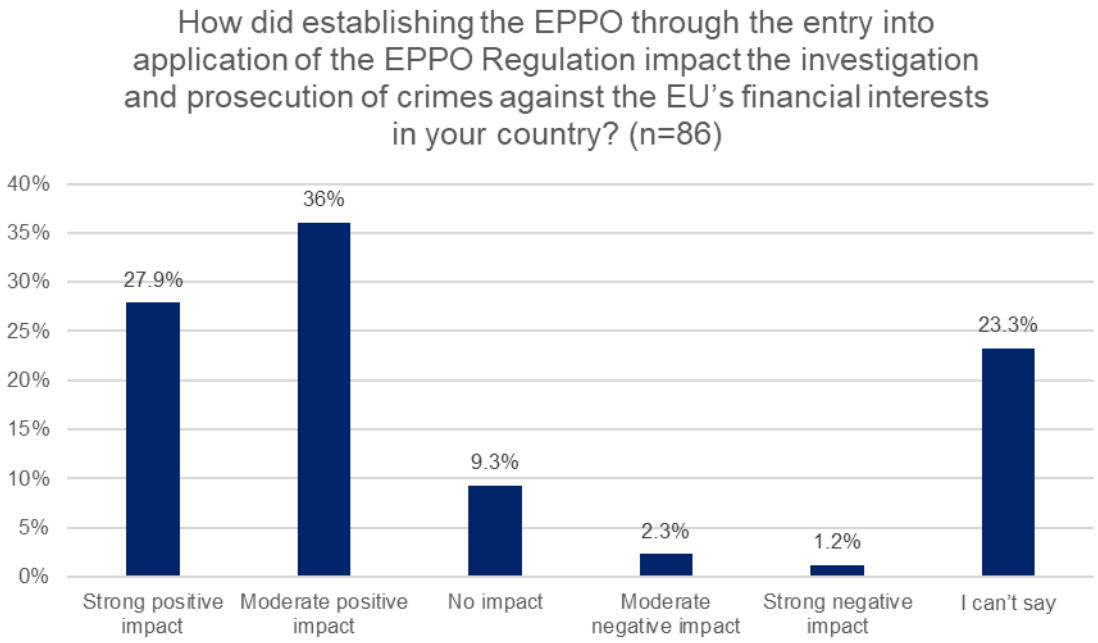
**Need for: Common investigation and enforcement capacity for complex cross-border fraud**

The available evidence also **shows alignment between the EPPO's operational focus and serious VAT fraud**. According to the EPPO's 2024 Annual Report, over half (53%) of the overall estimated damage to the EU budget was due to cross-border VAT fraud. By the end of 2025, 67% of overall estimated damage was caused by revenue fraud (VAT and customs). This supports the proposition that the EPPO is operating in the "large, cross-border, complex" fraud space that was central to the original rationale. The competence threshold for VAT fraud, namely that the EPPO can act where conduct is connected to two or more Member States and involves a total damage of at least EUR 10 million, reflects a deliberate targeting of higher-value, multi-jurisdictional cases.

The Admiral and Midas vignettes, as discussed in Case Study 3 on VAT fraud, further illustrate the type of coordination challenge the EPPO was intended to address. Admiral is described as spanning 22 Member States and additional third countries and non-participating Member States, with an estimated damage of EUR 2.9 billion and complex networks across thousands of entities. Midas is described as involving coordinated operational activity across 17 countries, including large numbers of searches and Article 31 requests. These case examples should be treated as illustrative of mechanisms in action rather than representative of overall performance, but they add qualitative texture to the quantitative evidence by showing how cross-border oversight and coordination can be applied to complex fraud patterns.

Additionally, the positive impact on investigation and enforcement is also illustrated by stakeholder perception. The survey findings below show that the majority of respondents either experienced a strong positive impact or a moderate positive impact on investigations and prosecutions of crimes against the EU's financial interests.

**Figure 11: The perceived relevance of the EPPO's establishment to national authorities**




***Source**: National authorities and practitioners survey results*

### Need for: Competence management and central steering

Evidence on evocation provides another concrete strand of responsiveness, because it relates directly to the 2013 gap of jurisdictional conflict and lack of ownership. According to the EPPO Annual Reports (2021-2025), in 2021, the EPPO opened 17 investigations through evocation out of 576 total investigations opened, indicating that taking over eligible national cases was not marginal but *central* to early operations. The Annual Reports note that Permanent Chambers issued instructions to evoke in 2021, 2022, 2023, and 2024, with the number of such instructions rising to 22 in 2024, which is consistent with central steering being used in practice. There is no data on the number of evocations in the 2025 Annual Report. In addition, the reported processing of an initial backlog of approximately 2 150 ongoing cases within statutory deadlines suggests that the EPPO was able to operationalise its mandate quickly and absorb legacy caseload. This evidence speaks to responsiveness insofar as it shows that the EPPO's competence management tools were used to bring cases into a coherent framework rather than leaving them dispersed and potentially deprioritised.

### Need for: Prevention and deterrence: early signals, but limited evidence for quantification at this stage

Section 2 identifies prevention as one of the needs motivating the EPPO's establishment, and the 2013 IA explicitly linked weak enforcement to a sense of impunity, implying that a stronger enforcement response should contribute to deterrence. In this context, the observed scale-up of a judicial pipeline for PIF crimes, the notable share of estimated damage associated with cross-border VAT fraud, and the systematic use of competence management tools provide a plausible early signal of strengthened enforcement capacity. As one tax authority stakeholder highlighted in an interview, according to their statistics, fraud in non-participating Member States is relatively high. Equally, the stakeholder highlighted that criminal groups are now focusing on taxes and duties falling outside of the EPPO's

competence. According to this stakeholder, these patterns are reactions from fraudsters to the establishment of the EPPO. To an extent, this demonstrates a level of deterrence, although it may have unintended consequences of pushing fraudsters towards other forms of fraud or other locations.

However, on the basis of the evidence available for this supporting study, prevention effects cannot be fully quantified, and statements in programming documents that assert improvement or comparative efficiency should be treated as contextual rather than conclusive. In a response to the Council Questionnaire, one stakeholder noted the EPPO's "positive preventive effect" as an aspect that works better than expected. According to a national prosecutor's office, the EPPO also contributed to prevention by signalling the EU's intention to counter serious and organised crime. In some cases, the EPPO's operational outcomes might have this effect, although this cannot be quantified.

### *Systematic challenges arising from the broader EU anti-fraud architecture*

The extent to which the EPPO *can* respond to the original needs depends partly on how well the wider EU anti-fraud architecture supports end-to-end protection of the EU budget, not only criminal proceedings. The ECA's audit confirms that the EPPO's criminal mandate is clearly defined and complementary to OLAF's administrative remit.[407] However, it identifies some systemic challenges in reporting and information exchange that could weaken coordination and follow-up. In particular, the ECA points to the administrative burden created by dual reporting of allegations to both the EPPO and OLAF. Nevertheless, despite the increase in administrative workload, dual reporting helps ensure that both OLAF and the EPPO are aware of instances where their intervention might be needed. The ECA report also highlights the lack of interconnectedness between their case management systems, including the absence of a common case identifier. This issue is explored in detail in the responses to EQ1.9, EQ1.10 above.

The ECA also highlights an "information gap" on discontinued investigations, observing that the EPPO informed OLAF of only 5% of its discontinued investigations. If more would be reported, OLAF would have an opportunity to deploy complementary administrative measures when criminal proceedings are discontinued, including protective actions and recovery-oriented steps. Finally, the ECA notes gaps in monitoring the implementation of recoveries ordered by national courts following the EPPO prosecutions and identifies variation in reporting patterns across Member States and EU bodies. The ECA recommends that the Commission should investigate the causes of such variation, for example, of under-reporting. It is important to note that these findings *do not* call into question the EPPO's responsiveness within its criminal mandate, but they discuss the extent to which the original enforcement gap can be closed in practice. In response to the audit, the EPPO has highlighted that in December 2024, a new procedure for reporting was established between the EPPO and the relevant Commission services.[408] Overall, the EPPO welcomes the recommendation to establish an interoperable system, while also flagging some potential constraints. These systematic challenges illustrate that even when steps are taken to respond to the needs identified at the time of the EPPO's establishment, results could be further improved if the limitations identified by the ECA were resolved at the wider AFA level.

### *Material evidence limitations*

**There are also material evidence limitations that constrain the robustness of conclusions about relevance at this stage and limit causal attribution to the**

[407] European Court of Auditors, Special report 26/2025: EU bodies fighting fraud https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf
[408] Replies of the EPPO to the ECA report https://www.eca.europa.eu/Lists/ECAReplies/EPPO-Replies-SR-2025-26/EPPO-Replies-SR-2025-26_EN.pdf

**establishment of the EPPO**. A central constraint is the lack of complete and comparable baseline data on national criminal proceedings for PIF offences. The 2022 study supporting the PIF Directive implementation report notes that, despite reporting obligations, Member State data are sparse and heterogeneous, and that differences in national offence categories prevent reliable cross-country comparisons and impede quantification of changes in prosecution outcomes over time.[409] The IA highlighted differences in outcomes across Member States and OLAF data also signals that national convictions rates for EU fraud cases range from 19% to 91%, depending on the Member State.[410] As a result, the evaluation can credibly describe operational scale and direction of travel, including rising caseload and an increasing stock of cases reaching trial, but it cannot, on the evidence available, quantify how much any change in enforcement outcomes is attributable to the EPPO rather than to concurrent factors such as evolving fraud patterns, increased awareness and reporting, or other policy and operational developments. Stakeholder interviews and questionnaires conducted as part of this study do assess the pre-EPPO context, although this is only qualitative data. In addition, positive statements in programming documents asserting improvement or comparative efficiency are relevant contextual signals, but they remain self-assessments.

Overall, the evidence shows that the EPPO has taken steps in line with the needs identified before its establishment. The EPPO aims to achieve its objectives through a number of steps, namely a unified framework, the ability to tackle complex cross-border crime, and governance that supports consistency, independence, and accountability. Early operational evidence shows that the EPPO acts as a central judicial pipeline for PIF cases and tackles complex cross-border crime. The EPPO also responded to the issue of weak case ownership by extensively using evocation.

## 6.2 Evolution of needs and emerging trends (EQ3 and EQ3.2)

EQ3: How well do the objectives of the EPPO Regulation correspond to the evolving needs within the EU and among the stakeholders? Is any adaptation necessary in the light of evolving needs?

EQ3.2: To what extent are these needs evolving or likely to evolve in future, taking also into account the evolution of cross-border criminality in the EU, the EU's overall anti-fraud architecture, as well as broader trends such as digitalisation; if they are not evolving or likely to evolve, why?

According to the evidence available at the time of writing and given that the EPPO operates in a complex and changing environment, **its needs are evolving to a great extent**. This evolution mainly entails intensifying these needs and adapting them to the rapidly changing anti-fraud context. This is driven by multiple factors, such as the **changing financial landscape, the increasing complexity of cross-border criminal activity, structural changes in the anti-fraud architecture, and widespread digitalisation**. To answer this question, the evolution of each of the original needs identified will be analysed in turn. These original needs are listed in Section 2: first, the need to better prevent criminal offences affecting the EU's financial interests through more credible enforcement and deterrence, secondly, the need for common investigation and enforcement for offences affecting the EU's financial interests, and thirdly, the need for a common European prosecution policy for

[409] European Commission (2022), Study to support an implementation report on the basis of Article 18(4) of Directive (EU) 2017/1371 of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law.
[410] Legislative Financial Statement (2017)

certain types of crimes. This question will also reflect on the EPPO's general and specific objectives to assess how well they correspond to evolving needs.

**The need to better prevent criminal offences affecting the EU's financial interests**

The significant growth in workload may indicate an increased relevance of this need, as both the number and value of investigations have grown significantly in recent years (see Annex 9, Table 48). The EPPO also achieved notable results since becoming operational in 2021, as illustrated by Table 48 in Annex 9. For example, while following the start of operations in 2021, there have only been 5 indictments filed, 2024 ended with as many as 205, further increasing to 275 in 2025. Similarly, the estimated damage to the EU budget has grown substantially: from EUR 5.4 billion in 2021 to 24.8 billion in 2024. This estimated damage increased drastically by the end of 2025, to EUR 67.27 billion. Some offences have a particularly significant impact on the EU budget. In 2024, VAT fraud cases represented 18.3% of active investigations and 53% of the total damage.[411] In 2025, the VAT fraud figures were combined with customs fraud. Together, these two forms of crime made up around 27% of all active investigations, while accounting for around 67% of all estimated damage. This illustrates the significant financial impact of revenue fraud on the EU. These cases often entail complex cross-border investigations, as illustrated by Case Study 3 on VAT fraud.

Nevertheless, a significant increase in workload is expected when a body is starting its operations. Therefore, it does not prove increased relevance. However, the workload continues to grow four years after the start of operations. Additionally, the Legislative Financial Statement envisaged the EPPO investigating and prosecuting 97 cases in its first year of operations, 485 in the second year, and 970 in the third.[412] Compared to these estimates, the actual workload was drastically higher – the EPPO had 515 active investigations by the end of 2021, 1 117 in 2022, and 1 927 in 2023.

**While the figures demonstrate the success of the EPPO in handling an increased workload, they can also indicate that the demand for the EPPO has been underestimated,** and the current capacity might not be adequate to meet the growth in workload going forward. Therefore, there is an increased need to prevent criminal offences, and this prevention relies heavily on the EPPO's enhanced capacity to deter and enforce. The expectation to enhance deterrence is also formulated in the SPDs.

**The complexity and volume of funding in the EU have changed in response to the COVID-19 pandemic. This changing context at the EU level intensifies the need to prevent these crimes**. The novelty of the EU's revised long-term budget 2021-2027 may increase the risk of irregular spending. For example, as highlighted in Annex 9, the substantial payments related to the Recovery and Resilience Facility (RRF) and NextGeneration EU represent a shift in context and resulted in an increased need to protect the EU budget. By way of example, at the end of 2025, the EPPO had 518 active cases in relation to NextGenerationEU funding, representing a novel crime typology. Additionally, according to the Annual Report 2025, corruption and misappropriation in current NextGenerationEU is estimated to cause EUR 2.05 billion in damage. Moreover, this influx of funds can potentially lead to a rise in the number of reports of offences (which has already been steadily increasing since 2021 as shown in Table 44 Activities undertaken by the EPPO in Annex 9) and heighten the vulnerability of EU expenditures. Crucially, the Annual Report 2025 highlights that while NextGenerationEU will conclude by the end of 2026, only

[411] EPPO Annual Report 2024
[412] Commission Revised Legislative Financial Statement https://www.eppo.europa.eu/sites/default/files/2025-08/Commission_Revised_LFS_EPPO_2017.pdf

50% of funds have been disbursed by the end of 2025. This means that a large number of disbursements are expected in the remaining one year, presenting a risk of fraud.

Consequently, the need to deter crimes and foster the recovery of illicit assets is becoming more critical and therefore more relevant.[413] Consequently, the EPPO Regulation's general objective to contribute to the strengthening of the protection of the Union's financial interests is still relevant and necessary due to these challenges. Additionally, in light of the changing budgetary context due to factors such as NextGenerationEU, the specific objective of the EPPO of ensuring the "independence, accountability and gain/foster public trust in prosecutions against crimes affecting the EU's financial interests" is crucial to maintain confidence in the EU. The EU SOCTA 2025 report stresses that serious and organised crime reduces trust in institutions, therefore, the EPPO should serve to counter this effect. In the interviews conducted, several stakeholders have also noted the importance of having an independent body investigate PIF crimes, setting a "European standard". However, one independent expert stakeholder noted that this independence is not absolute: the EPPO depends on the European Commission (for resources and to initiate infringement proceedings) and the Member States (to ensure support) to an extent. They noted that in their opinion, the EPPO should be given direct standing before the Court of Justice to ensure its independence and integrity.

### The need for common investigation and enforcement for offences affecting the EU's financial interests

The need for common investigation and enforcement is evolving in light of a variety of factors, namely the complex nature of cross-border crime, the use of technology by criminals, and the prevalence of organised crime. The SOCTA 2025 report sheds light on how serious and organised crime, which is increasingly "nurtured online", has the effect of destabilising society.[414] The complexity of cross-border and organised crime requires specialised skills and experts, or an "elite corps of highly specialised financial fraud investigators" as phrased by the ECP.[415] VAT fraud is an example of a crime type becoming more complex, as there has been a shift from the well-known carousel fraud to more sophisticated schemes, such as e-commerce scams and complicated chains of shell companies. Operations Admiral and Admiral 2.0 further highlight the complexity and scale of some forms of cross-border crime, as well as its connectedness to criminal networks and other illegal activities.[416]. As the Annual Reports highlight, the number of investigations involving PIF crime-focused criminal organisation has grown drastically: more than seventeen-fold from 2021 and 2025. This trend prompted the EPPO to appoint a Senior Coordinator on the Fight against Organised Crime (SCOC) who advises the ECP on organised crime, indicating a level of responsiveness to these trends.

The analysis in the State of Play – Annex 9 shows that these organised crime networks also make use of advanced tools to commit complex cross-border operations, from encrypted communications to AI. Digitalisation is a key trend that leads to an increased need to combat fraud at the European level, requiring the EPPO to adapt to new forms of crime. Criminal justice is becoming more digitalised, and the EPPO is involved in efforts to take steps towards digitalising justice.

On the one hand, this requires the constant development of in-house digital capabilities, such as the CMS, despite divergencies between national IT infrastructures.[417] State of Play – Annex 9 outlines recent updates to the CMS. However, originally, the CMS was not

[413] EPPO Single Programming Document 2021-2023
[414] EU SOCTA 2025 https://www.europol.europa.eu/cms/sites/default/files/documents/EU-SOCTA-2025.pdf
[415] EPPO Annual Report 2022
[416] EPPO Annual Report 2024
[417] Single Programming Document 2021-2023

developed specifically for the EPPO and had to be adapted from the DG COMP system.[418] The need to further improve the CMS is recognised in the 2025-2027 SPD, which sets an additional objective to "streamline and further develop the CMS capabilities" (see Table 41 in Annex 9). To keep up with the pace of digitalisation and the complexity of data analysis, the EPPO initiated an Operational Digital Infrastructure Network (ODIN).[419] However, as highlighted by CAAR 2024, the EPPO did not progress with this initiative due to budget constraints. While the SPDs formulate the need to set up and operate an ODIN, there is no information in the Annual Report 2025 regarding any progress.

At the same time, **criminals also increasingly use digital tools**. In an interview, a stakeholder from an EU agency has called this phenomenon the "democratisation of crime". By this, they referred to the reality that today, a criminal does not have to be part of an advanced criminal network. The online world has lowered the barrier of entry to commit a crime. It is now sufficient to have an internet connection to acquire the resources and tools that can be utilised to cause harm, and AI presents an opportunity to further facilitate this in the future. However, this can also be looked at from an empowering angle, where the same stakeholder noted that AI is also an opportunity to support investigations.

As illustrated by a practical example in an interview with a tax authority official, the consequence of increasing digitalisation is that domestic authorities and practitioners must now investigate traders who are beyond their borders. This is a significant challenge that can be tackled more effectively by common investigation and enforcement frameworks. To maintain its relevance, the EPPO will have to seize the opportunity to use technology intensively in its day-to-day operations, as illustrated by steps already taken by the EPPO towards this goal. The specific objective to "investigate, prosecute, and bring to judgment perpetrators of, and accomplices to, criminal offences affecting the financial interests of the Union" is therefore an area for improvement, as it must be adapted to a changing landscape of technology-driven crime.

### The need for a common European investigative and prosecution policy for certain types of crimes

The implementation check conducted as part of this study demonstrates that the harmonisation of 24 different systems within the EPPO can lead to some discrepancies. Consequently, the EPPO Regulation's specific objective of ensuring "consistency and fairness across Member States by establishing common rules and procedures for the investigation and prosecution of crimes affecting the EU's financial interests" is yet to be fully achieved and remains relevant. As part of this common European investigative and prosecution policy, there may be a need for clearer specialisation among different EU bodies to reflect the changing nature of crime. An interviewed OLAF stakeholder highlighted the EPPO's relevance and expertise in this context: while customs authorities and OLAF investigate technical questions of origin, classification and valuation, **the EPPO can "go after" complex criminal structures and white-collar criminals.** The stakeholder noted that the EPPO is most relevant when targeting these criminal networks and their links to other serious crimes, rather than conducting routine work. Therefore, it will be essential for the EPPO to focus on the right target to remain relevant in the future and make use of its specialisation within the AFA. As a law enforcement stakeholder emphasised, **the EU should create an integrated approach**, as the different mandates of actors are not a limit, but an opportunity to further increase cooperation.

Prosecution can also act as a deterrent, making a common prosecution policy essential. The lack of a common approach could lead to unintended consequences, such as "forum

[418] EPPO and its CMS – written contribution provided by the EPPO within the Evaluation Study.
[419] Annual Report 2024

shopping" by criminals, although this cannot be fully prevented as criminals can move their operations to non-participating Member States or third countries. Nevertheless, a common approach at the European level helps prevent such consequences within the participating Member States, and an evolving and increasing threat requires an equally up-to-date response. The EU has recognised this pressing need when launching **the review of the Anti-Fraud Architecture**.[420] Prosecution is the EPPO's responsibility within the AFA, while other actors, such as OLAF and Eurojust, have different roles. The EPPO filled a gap within the AFA as it is the only actor at the EU level with prosecutorial powers. However, there are some signs of fragmentation identified by a recent ECA report, such as administrative burden (e.g. duplicated reporting).[421] The AFA's coherence is analysed in the response to EQ5.1 above, which examines the EPPO's external coherence.

An interview with an OLAF stakeholder noted **that e-commerce is an area where fraud patterns and control strategies are still evolving**. Therefore, there will be a need to adapt. For example, e-commerce involves an immense quantity of small parcels, while traditional customs control strategies were implemented with fewer, but larger consignments in mind. The stakeholder noted that while OLAF, national authorities, and Eurofisc have conducted work on developing the right strategies to counter e-commerce fraud, this is still ongoing. The stakeholder expects that **over time, the EPPO will be able to tackle the criminal aspects of this type of fraud, while OLAF and Eurofisc will continue to focus on detection and the administrative response**. There is an increased need to have a common prosecution policy tailored to each of the AFA actors and to the new trends in crime. Therefore, the specific objective of enabling "more effective joint investigations and prosecutions of cross-border financial offences against the EU's financial interests by establishing a common EU investigation and prosecution zone by allowing for more effective joint investigations and prosecutions of cross-border financial crimes" corresponds well to the evolving needs due to the EPPO's unique role in this framework; however, it also depends on other actors within the AFA with different specialisations.

Overall, the EPPO remains relevant in a changing environment to a large extent, but as discussed earlier, **there is a strong need, as confirmed by stakeholders, to adapt to changing trends and the increased complexity of crime**. The increased growth in workload should also be considered. As a result, the needs and scope that originally justified the EPPO are evolving and increasing, making the EPPO especially needed, but also requiring it to adapt to changes in crime trends. Finally, as demonstrated by the interview with an OLAF stakeholder and the review of the AFA, the EPPO will need to emphasise some operational priorities, such as dismantling complex cross-border criminal networks.

## 6.3 Alignment of material competence with evolving needs (EQ3.3)

EQ3.3: In particular, to what extent is the existing material competence scope of the EPPO aligned with the evolving needs within the EU, especially with regard to addressing complex cross-border crimes?

**At the time of writing, the evidence shows that while the EPPO's material competence is largely aligned with the EPPO's evolving needs**, new trends in crime might require some amendments to the current framework. The topic of material competence is explored in detail in Section 4.1.2 of this report (under Effectiveness analysis) and, further, in Case

[420] White Paper for the Anti-fraud Architecture Review
[421] ECA Special report 26/2025 https://www.eca.europa.eu/ECAPublications/SR-2025-26/SR-2025-26_EN.pdf

Study 1 in Annex 8 with specific focus on challenges surrounding the EPPO's material competence. The analysis in Section 4.1.2 has found that while some challenges persist (e.g. legal uncertainty regarding inextricably linked offences), the EPPO's material competence enables it to pursue the core PIF criminality. While this might be the case today, it is essential to examine whether it is sufficient to address the EU's evolving needs.

Article 22 of the EPPO Regulation and the PIF Directive outline the material competence of the EPPO, namely criminal offences that affect the financial interests of the Union, as defined by the PIF Directive. As highlighted by Section 4.1.2, the EPPO itself has identified some gaps in competence that, according to them, hinder their ability to fully protect the EU's financial interests. These gaps include certain corruption-related offences affecting EU interests, serious crimes by EU officials, and direct taxes when inextricably linked.[422] On the other hand, the current material competence is largely successful: as section 4.1.2 outlines, there has been a steady growth in the number of each of the crime typologies, signalling that the material competence is well-aligned with needs.

### Clarifying the mandate

Evidence shows that in some cases, the **EPPO's material competence and its exercise should be further clarified** to keep pace with evolving needs. The three challenges outlined in Case Study 1 on the Challenges related to the EPPO's material competence in Annex 8 are the following: the notion of focus in Article 22(2), the lack of competence relating to national direct taxes as per Article 22(4) and diverging interpretations of Article 25(3)(a) and (b). Concerning relevance, **the notion of focus is particularly important, especially with regard to addressing complex cross-border crimes**. The definition of the "focus" of a criminal organisation can have different interpretations according to Case Study 1, and the EPPO and the CJEU have not clarified this concept at the time of writing. This uncertainty around material competence can be a particular issue, as complex cross-border crimes are becoming more prevalent and sophisticated. Therefore, it will be essential to clarify and harmonise when the EPPO has competence in such cases and establish more objective criteria.

Additionally, Case Study 3 on VAT fraud in Annex 8 also illustrated some uncertainties concerning the EUR 10 million threshold in VAT fraud cases. For example, according the EPPO, some Member States only report cross-border VAT fraud cases to the EPPO once the threshold is met based on information available at the national level, while others report them already when there is a possibility for the threshold to be met. In light of the increasing complexity of these cases (e.g. their connection to sophisticated criminal networks) and the EPPO's written input highlighting this issue, **the approach to calculation and reporting should be clarified** to avoid Member States not reporting cases that could reach the EUR 10 million threshold if the EPPO had the opportunity to connect the necessary dots.

As one tax authority stakeholder emphasised in an interview, criminal networks are now focusing on a variety of duties and taxes, not just VAT. According to the interviewee, this is partially a response to the EPPO's competence by fraudsters. Therefore, the EUR 10 million threshold is often not reached if only VAT fraud is calculated, and some complex crime schemes might not be investigated by the EPPO. This interviewee noted that this could be resolved by counting other types of taxes and duties towards the threshold. Other stakeholders consulted through the Member State questionnaire disseminated through the Council have also expressed that there might be a need to lower the threshold, while some highlighted that the threshold allows the EPPO to focus on the most serious crimes. While there is a need to balance these two considerations, as criminal organisations become more

[422] EPPO Response to ECA Audit on customs procedures and import one-stop-shop procedures. Provided confidentially to the study team by the EPPO.

sophisticated, it is paramount to avoid forum shopping. Issues concerning VAT fraud are particularly relevant due to the significant value of uncollected VAT due to non-compliance. In 2023, this number was EUR 128 billion.[423]

### Extending the mandate

In the responses to the survey, the expansion of the EPPO's mandate was a recurring theme in the open-ended responses. Five distinct areas of expansion are proposed: (a) EU sanctions violations, including MRU (Measures Restricting Use) violations based on operational experience showing this gap undermines enforcement; (b) excise duties, supported by existing excellent cooperation with EDPs; (c) all customs offences, not just those currently covered; (d) high-level corruption; and (e) cybercrime. One respondent specifically calls for investigative and law enforcement measures in customs law, anti-dumping, and organised VAT fraud. These proposals reflect a common view that EPPO has proven its value in its current scope and could deliver further impact with a broader mandate.

Some stakeholders interviewed as part of this study also expressed that the EPPO's mandate should be extended. An FIU stakeholder interviewed as part of the study noted that expanding the mandate to include terrorism and terrorism financing should be considered, in light of the EPPO's successes and the interconnectedness of these crimes. Additionally, a response to the Member State questionnaire disseminated through the Council highlighted that some **"evolving threats" such as "cyber-enabled" crimes and other new crime trends are currently not covered** in the PIF Directive. Similarly, an EU IBOA interviewee noted that the EPPO will need to adapt to the evolving nature of crime, such as crypto-assets, AI, and other digital tools. The interviewee noted that whether this will be resolved by expanding the mandate is a political question, but the EPPO will certainly need to remain responsive to current trends to maintain its relevance.

Another stakeholder added some considerations on possible extensions in their response to the Member State questionnaire disseminated through the Council. They suggested **that violations of international sanctions could be within the EPPO mandate**, as they are a direct result of EU-level negotiations and are often closely connected to financial crime. An interviewed national authority stakeholder noted that before expanding the mandate, it would be important to first consolidate the EPPO's role. While they supported an extension to violations of restrictive measures, they opposed including terrorism. Additionally, in the past years, there have been calls for the EPPO to also cover environmental crimes. For example, there was a European Parliament resolution in 2021 that expressed support for this idea.[424] Nevertheless, any extension to the EPPO's mandate is inherently a sensitive political question, requiring a balance between the EPPO's added value in a given area and upholding Member States' sovereignty.

To conclude, while the current material competence broadly enables the EPPO's success in the fight against PIF crimes, some aspects of the mandate, as argued by the stakeholders, should be clarified or potentially even extended to meet today's needs**,** particularly considering the complex nature of cross-border organised crime and digitalisation.

[423] The VAT Gap in the EU 2025 Report https://op.europa.eu/en/publication-detail/-/publication/b5c7403b-d67f-11f0-8da2-01aa75ed71a1/language-en

[424] European Parliament resolution of 20 May 2021 on the liability of companies for environmental damage (2020/2027(INI)) https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52021IP0259

## 6.4 Adequacy of the international cooperation framework (EQ3.4)

EQ3.4: How well does the system envisaged in the EPPO Regulation for cooperation on the international level correspond to the actual needs of the EPPO, especially with regard to the cooperation with third states and international organisations?

At the time of writing, the evidence shows that **while the WAs envisioned in the current international cooperation framework have been helpful, they are not legally binding and might not be adequate in the future,** considering the growing complexity of cross-border crime.

The response to EQ3.2 above already outlined that the prevalence of complex cross-border and organised crimes increases the needs that led to the EPPO's establishment. Additionally, **digitalisation means that crimes affecting the EU's financial interests can be committed from anywhere**. Therefore, having fast and effective cooperation on the international level will become a necessity.

Table 50 on the Number of active EPPO cases linked to third countries (2021-24**)** in Annex 9 illustrates the increase in these cross-border cases and the pressing need to establish adequate international cooperation. While in 2021 there were 45 such cases in total, the number rose to 300 in 2024. In 2023, the UK accounted for most of these "linked" cases (16%), while China and the US followed closely (with 15% and 12%, respectively). Regarding international organisations, the EPPO formalised relations with several organisations and networks, namely CARIN, GlobE Network, Egmont Group, OECD Working Group on Bribery (WGB), and Council of Europe.

The system envisioned by the EPPO Regulation for cooperation with third countries and international organisations is governed by Article 104. The Regulation permits the EPPO to enter into Working Arrangements with the competent authorities of third countries. Currently, the EPPO has 24 active WAs listed on its website with various national authorities, prosecutor's offices and anti-fraud structures in third countries (see full list of WAs in Annex 9).[425] Article 104(1) states that working arrangements "may in particular, concern the exchange of strategic information and the secondment of liaison officers to the EPPO." Third countries can also designate a contact point. While information exchange and liaison officers are important in facilitating cooperation, this may not be sufficient in light of the evolving crime trends.

The study team conducted four interviews with stakeholders from third countries. Therefore, the findings based on these interviews cannot be conclusive, but they still provide useful insights into international cooperation in practice. All interviewed stakeholders could see a benefit to cooperating with the EPPO, for example, achieving faster communication and information exchange. However, they noted that they had limited interaction with the EPPO to date and were, therefore, uncertain regarding how they could work better with the EPPO. A recurring theme was a potential need to formalise these relations. Stakeholders expressed that legally binding agreements would be preferable, as the current working arrangements and MOUs are only an "expression of goodwill," as phrased by one liaison prosecutor in a third country. They noted a need for "deeper integration" and more formalised agreements, particularly in countries receiving EU funds. As another third country prosecutor interviewee emphasised, while there have not been any issues with cooperating with the EPPO, they expect that they might come across challenges in the future due to the non-binding nature of the partnership.

[425] EPPO Website, International cooperation https://www.eppo.europa.eu/en/about/international-cooperation

This view was shared by another third-country stakeholder who noted that they had a positive and "smooth" (albeit limited) experience with the EPPO. However, as the EPPO's operations continue to expand, there might be a need to create a more comprehensive and legally binding framework. The interviewee explained that currently, some jurisdictions interpret international legal cooperation strictly. For example, Switzerland scrutinised the EPPO's status. Uncertainty and the lack of formal cooperation are likely to hinder the fast exchange of information in an environment where the number of cases is continuously increasing.

This issue seems to stem from the legal basis for cooperation. Article 104(3) of the Regulation states that international agreements shall be binding on the EPPO. As per Article 104(4), in the absence of such an agreement, Member States shall notify third state authorities that the EPPO is the competent authority under the relevant "multilateral international agreement". If there is no agreement as per paragraph 3 and no recognition in line with paragraph 4, there is one final possibility under paragraph 5. In this case, EDPs might use their powers as national prosecutors to request MLA from third countries under their national or international law. Therefore, while there are multiple avenues for cooperation outlined, they all depend on the third country's willingness to cooperate.

As confirmed by the EPPO in a confidential document shared with the study team, the EPPO can only rely on agreements to which the Union or Member States are a Party.[426] For example, the EPPO is designated as a competent authority under the UN Conventions on corruption and on transnational organised crime. This legal basis is not sufficient, as argued by the EPPO, as some counterparts do not consider this valid and choose not to cooperate. Additionally, in light of the growing number of cases linked to international countries, digitalisation, and novel forms of crime (e.g. e-commerce fraud and complex VAT fraud), non-binding and uncertain legal bases might not allow the EPPO to process cases with the urgency needed in fast-paced investigations.

Beyond legal restrictions and uncertainties**,** there may also be practical limits to the EPPO's operations. One interviewed EU IBOA stakeholder expressed doubts about the EPPO's ability to investigate complex cases in other regions of the world "within workable timeframes". They expressed that for cases in third countries, they continue to report to OLAF. Therefore, there may be a need for the EPPO to build further capabilities and more experience in this area.

International cooperation has consistently been part of the strategy in the SPDs, reflecting relevant priorities. In SPD 2021-2023, the general strategy was to conclude Working Arrangements with third states where they expect cooperation to be "critical". In SPD 2022-2024, the document specified that cooperation should be critical for the purpose of cross-border investigation, prosecution, and damage recovery. In SPD 2023-2025, the focus was on third countries "of high operational interest and for which there is no alternative international level". Finally, in SPD 2025-2027, the EPPO aimed to prioritise partnership with EU candidate countries and where operational needs are the highest. Beyond setting a general strategy, the SPDs also established priority countries for the period. This illustrates that the EPPO remained relevant by adjusting its priorities. Establishing relations with candidate countries will become increasingly relevant, as they progress in the accession process. However, as highlighted above, some countries do not recognise the EPPO as a competent authority under existing multilateral conventions, such as the 1959 Council of Europe Convention on Mutual Assistance in Criminal Matters and its Protocols. In a written input by Financial Intelligence Units (FIUs), one FIU explicitly named the limited recognition

[426] Written contribution provided by the EPPO in response to questions on international cooperation within the Evaluation Study.

of the EPPO by third countries as a **"barrier to cross-border asset recovery and cooperation"**.

In conclusion, while there is currently limited experience of international cooperation, the system envisioned in the EPPO Regulation might not be adequate to respond to the evolving needs of the EPPO and the cross-border nature of financial crime. Due to the lack of experience, stakeholders expressed a level of uncertainty with regards to cooperation and a potential need to formalise relations.

## 6.5 Overall assessment of the EPPO's relevance

Regarding responsiveness to the original needs, the EPPO has largely adapted to evolving needs, though some shortcomings remain. Evidence shows that the EPPO has implemented an increasing judicial pipeline for PIF crimes, strengthening ownership of cases, and focusing on complex cross-border cases. Nevertheless, the EPPO is not able to respond to some system-wide shortcomings *on its own*, such as data gaps and the effectiveness of information exchange with other bodies. Some of the identified bottlenecks include inefficiencies and the lack of interoperability between the EPPO and OLAF (e.g. dual reporting). Additionally, material evidence limitations make definitive findings more difficult. For example, there is a lack of baseline data at the national level that would allow for the quantification of the change in enforcement outcomes (e.g. number of ongoing cases and convictions), due to the EPPO.

While the needs and objectives identified before the establishment of the EPPO remain largely relevant, there is a recognised need to adapt them or their scope to the changing financial crime landscape. Therefore, the objectives are partially relevant due to the intensification and evolving nature of crime. For instance, there is an increased need to prevent criminal offences affecting the EU's financial interests, in light of the growing workload and changes in the EU context (e.g. NextGenerationEU). Additionally, some refinement of the objectives is needed. The EPPO must prepare for the current trend in organised, cross-border, and digital crime. Therefore, to remain relevant, the EPPO must further develop its digital capabilities and shift its focus to tackling complex cross-border and organised crime.

In relation to the alignment of material competence with evolving needs, the high number of cases in each crime typology demonstrates the ongoing relevance of the EPPO's material competence. However, according to consulted stakeholders, some aspects can be further clarified and extended. For instance, the question of the focus of criminal groups and the VAT fraud threshold should be clarified. On the other hand, some stakeholders expressed an interest in extending the EPPO's material competence to areas such as EU restrictive measures in light of the developing context.

Finally, concerning the adequacy of international cooperation, there is an increased need to cooperate with third countries and international organisations. Therefore, several stakeholders expressed that non-binding Working Arrangements may become inadequate in the future. As there is a growing need for swift cross-border operations, the legal basis should be more comprehensive and clearer. Challenges around cooperation with non-participating Member States can also cause bottlenecks in the framework.

In conclusion, while the essence of the needs and objectives has not changed, the EPPO will have to adapt its working practices to evolving trends. Therefore, currently, the EPPO objectives are relevant to a great extent, requiring some additions and clarifications in light of the changes in context.

# 7. Conclusions and potential areas for improvement

## Overall conclusions

Drawing on the consolidated findings across the evaluation criteria, the study finds that the EPPO Regulation has been **effective to a meaningful extent** in establishing and operationalising an EU-level prosecutorial framework for offences affecting the Union's financial interests, with early operational results that are broadly consistent with the intervention logic. Effectiveness is most clearly evidenced in the institutional setup, operational activities, and strengthened handling of cross-border cases. At the same time, the evidence base is more constrained for outcome-level performance, including final judicial outcomes, confirmed financial recovery through final decisions, and longer-term impacts such as deterrence. This reflects, in particular, the time needed for complex cases to mature through national judicial systems and structural constraints in the availability and comparability of outcome data across participating Member States.

On **efficiency,** evidence indicates that the EPPO has **generally used its allocated resources efficiently**, despite operating under much greater demand than originally anticipated. Compared with the pre-EPPO situation, it has delivered clear efficiency gains in the handling of crimes affecting the Union's financial interests, particularly in complex cross-border cases, by centralising intake, linking information across jurisdictions and coordinating investigations within a single prosecutorial framework. This positive assessment should, however, be read in light of the substantial gap between the assumptions underpinning the 2017 Legislative Financial Statement and the operational reality that emerged in practice. While the 2017 estimates assumed that the EPPO would reach "cruising speed" at around 970 active cases per year, the Office reported 3 602 active cases by the end of 2025. Over the same period, active cases per staff member rose from 2.0 in 2021 to 5.9 in 2024, while budget implementation remained consistently high, with commitment rates ranging from 97.4% to 99.6% over 2021 to 2024. This suggests that the EPPO has scaled up under sustained workload pressure while maintaining a strong focus on core operational delivery.

The study finds that the EPPO's benefits are likely to outweigh its costs. Indicative calculations suggest that potential amounts ultimately confiscated or permanently recovered related to assets frozen in EPPO cases in 2024-2025 could range between EUR 318.6 million and EUR 569 million, compared with estimated total costs of around EUR 378.7 million over 2019 to 2025, though these figures should be interpreted with caution given the underlying assumptions and data limitations.

On **coherence**, **the Regulation appears largely coherent in its overall design and intent**, including the establishment of a "single office" model operating through a decentralised structure. However, coherence remains uneven in practice, largely due to reliance on national legal and procedural systems. The study identifies recurring frictions linked to divergent national procedural arrangements, including where investigative judges or other national actors retain roles that can constrain the EPPO's ability to exercise its mandate uniformly. These dynamics do not necessarily reflect deficiencies in the Regulation alone, but they can affect how consistently the EPPO's competence is exercised across jurisdictions.

The analysis also points to specific legal and operational issues that shape coherence and effectiveness in practice. In particular, the handling of conflicts of competence under Article 25(6) is uneven across Member States, with many not designating judicial authorities capable of making preliminary references under Article 267 TFEU (nor providing for judicial review of these authorities' decisions), which in turn limits the Court of Justice's possibilities to interpret the Regulation, including the rules on competence, under Article 42(2)(c). While competence conflicts may not arise frequently in all Member States, documented instances,

such as the positive conflicts reported in the Beroš case in Croatia and the Ayuso case in Spain, as well as negative conflicts reported by some national authorities where both the EPPO and national prosecutors declined competence, underline the potential implications of these divergences.

**EU added value appears substantial**, particularly where the EPPO provides capabilities that would be difficult to replicate through purely national action, notably in coordinated handling of complex cross-border cases and in creating a clearer accountability chain for prosecution under a common EU mandate. This added value is most visible in operational and coordination functions, while longer-term added value linked to outcomes and impacts will require further time and evidence to assess with higher confidence.

**Relevance remains relatively high overall**. The needs and objectives that led to the EPPO's establishment continue to apply, and evolving crime patterns, including greater complexity, digitalisation, and a growing international dimension, reinforce the importance of maintaining an effective framework. At the same time, the evidence suggests a need for continued adaptation of working practices and cooperation arrangements to remain responsive to these trends.

### Identified areas for improvement

The overall positive direction of travel is accompanied by a number of areas where further attention could help consolidate performance and support more consistent results, without prejudging future policy choices.

- **Strengthening the evidence base on outcomes and impacts**. A recurring constraint is limited and non-uniform data on outcome indicators, including final judicial outcomes and confirmed recoveries. Further work to improve the consistency of outcome reporting and the comparability of indicators across Member States would strengthen future assessments and support clearer performance management.
- **Reducing variability linked to national implementation and procedural environments**. The decentralised model necessarily operates through diverse national legal and procedural frameworks, and the evidence indicates that this continues to affect the consistency of implementation across participating Member States. In practice, this points to a need not only for continued operational support, but also for more targeted interpretative and practical guidance, in particular for national authorities on competence assessment and reporting obligations, including through clearer guidance or handbooks with models and examples, as well as more standardised cooperation arrangements and secure channels for information exchange. Such measures may help reduce unevenness where national arrangements create practical constraints on the EPPO's ability to direct investigations or ensure timely cooperation.
- **Addressing recurrent legal clarity and compliance issues**. Several issues identified in the analysis may merit further clarification or practical mitigation over time. These include uneven compliance with the direct reporting obligation under Article 24(1), which can create delays, introduce intermediaries, and potentially affect the EPPO's ability to exercise its right of evocation consistently. The study finds that more than half of participating Member States are not fully compliant, with national approaches often requiring reporting through national bodies or contact points rather than direct transmission to the EPPO.
    - In addition, **competence conflict resolution under Article 25(6) remains uneven**, with implications for the functioning of the judicial review framework under Article 42(2)(c).

  - Stakeholder evidence indicates that **certain aspects of material competence under Article 22,** including concepts such as "focus" of criminal activity and "inextricably linked offences", may benefit from further operational clarification to support consistent competence determinations and reporting practice.

- **Improving efficiency and coherence in cooperation and information exchange**. While cooperation with EU partners is generally structured, the analysis identifies areas for improvement in the exchange of information between OLAF and the EPPO. The fraud reporting obligations vary and may lead to double reporting, limited interoperability between case management systems, and the manual nature of the hit or no-hit procedure, alongside asymmetric legal obligations that place the main responsibility for avoiding duplication on OLAF. The study suggests that automation and more reciprocal checks could reduce administrative burden and mitigate the risk of parallel investigations.
- **Consolidating international cooperation arrangements as the external dimension grows**. The study indicates that working arrangements with third countries have been useful, but their non-binding nature and the complexity of Article 104 pathways may become more constraining as the number of third-country-linked cases increases. Stakeholder input points to the potential value of more formalised and legally secure cooperation frameworks with key partners, while noting that current evidence is based on a limited set of interviews and should be treated with appropriate caution.
- **Targeted digital improvements, stronger administrative support and more consistent national operational backing**. Case Management System remains burdensome and insufficiently adapted to operational needs, administrative support remains limited relative to workload, and efficiency continues to depend heavily on uneven national support arrangements, including access to dedicated investigators, support staff and data systems.

Overall, these areas for improvement should be understood primarily as *opportunities* to consolidate an operationally functioning system, strengthen consistency across Member States, and improve the evidence base for assessing outcomes and impacts over time, rather than as definitive judgements on long-term performance.

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