

# DECISION OF THE COLLEGE OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE OF 26 JUNE 2024

## ON THE AMENDMENT OF THE SINGLE PROGRAMMING DOCUMENT OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE FOR THE PERIOD 2024-2026

The College of the European Public Prosecutor's Office ('EPPO'),

Having regard the Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')<sup>1</sup>, and in particular Articles 11, 19 and 114 thereof,

Having regard to Decision 002/2021 of the College of the European Public Prosecutor's Office of 13 January 2021 on the Financial Rules applicable to the European Public Prosecutor's Office, as amended and supplemented by the Decision 023/2023 of the College of the EPPO of 19 April 2023, and in particular Article 32 thereof,

Upon proposal by the European Chief Prosecutor, as prepared by the Acting Administrative Director of the EPPO,

Has adopted this decision:

### **Article 1**

#### *Adoption of the Amended Single Programming Document*

The Amended Single Programming Document of the European Public Prosecutor's Office for the period 2024-2026, as presented in the Annex, which forms integral part of this decision, is hereby adopted.

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<sup>1</sup> OJ L 283, 31.10.2017, p. 1–71.

## Article 2

### *Entry into force*

This decision shall enter into force on the day following that of its adoption.

Done at Luxembourg on 26 June 2024.

On behalf of the College,

**Laura Codruța KÖVESI**  
European Chief Prosecutor

**KOVESI**  
**Laura**

A blue circular stamp with a white star in the center, surrounded by yellow stars, is overlaid on the signature. Below the signature, the text 'EPP O' is visible in a light blue font.

Digitally signed  
by KOVESI Laura  
Date: 2024.06.27  
14:45:52 +02'00'

A faint, light blue stamp with the text 'EUROPEAN PUBLIC PROSECUTOR'S OFFICE' is visible in the background.

European Public Prosecutors' Office

**SINGLE  
PROGRAMMING  
DOCUMENT**

2024

2026



EUROPEAN  
PUBLIC  
PROSECUTOR'S  
OFFICE

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## Foreword

There can be no more doubt that the European Public Prosecutor's Office (EPPO) improves the level of protection of the financial interests of the European Union (EU). The mere existence of a prosecution office specialized in EU fraud has prompted improvements in all the participating Member States. The most striking indicator in this respect is the increase in detection and reporting of suspicions of EU fraud even in those Member States with historically close to no investigations and prosecutions into EU fraud. The EPPO anticipates that institutions, bodies, offices and agencies of the EU will follow suit in 2024-2026, especially given the implementation timeline of projects financed under the Resilience and Recovery Facility as well as increasing awareness among responsible services of EPPO's competence when it comes to projects financed from the EU budget in third countries.

Moreover, with its transnational setup, the EPPO demonstrated that it is more efficient than classical judicial cooperation within a partly harmonized legal framework when it comes to fighting cross-border financial crime. In particular, it put into the spotlight the widely unsuspected size of EU revenue fraud. With operational successes such as Admiral, Silk Road or Goliath, the EPPO started to contribute to decreasing the VAT gap as well as the Customs gap in a structural way. By targeting the organised criminal groups, which grew accustomed to operate with little fear of administrative investigations and recovery procedures, the EPPO aims at dismantling what appears to be a whole criminal industry, stealing both national and EU public revenues on a massive scale.

The workload of the EPPO has increased almost mechanically, due to the judicial nature of its activity, and will continue to increase over 2024-2026 faster and more than could have been anticipated in 2017, when the EPPO regulation, and the corresponding Legislative Financial Statement, were adopted.

The additional resources requested for the 2024-2026 period correspond to missing capacity in fulfilling the EPPO's core mandate to investigate and prosecute PIF-crimes:

- In agreement with the relevant national authorities, the EPPO needs to increase the number of European Delegated Prosecutors;
- The European Prosecutors need dedicated administrative assistants;
- The Permanent Chambers need more legal and administrative support;
- The central office needs own expertise of all the relevant national legal frameworks and languages to provide essential operational support to an increasing number of highly complex cross—border investigations.
- Poland and Sweden have indicated intention to become EPPO participating Member States and resources have been foreseen to that aim in 2024, 2025 and 2026 forecast.

The EPPO will only be able to deliver according to its mandate when key functions and services provide found support. With the requested additional resources for the 2024-2026 period, missing capacities in key functions and services, can be addressed like:

- Operate 24/7 and speedily further develop its Case Management System;
- Become digitally autonomous from the European Commission IT services;
- Properly respond to physical and cyber security threats affecting central and decentralised offices;
- Eliminate risks of non-compliance with statutory administrative obligations;
- Ensure business continuity;

Consequently, when confronted with the budgetary authority's decision to not grant all the resources it requested for 2024, and in the absence of an updated Legislative Financial Statement, the EPPO made the strategic choice to address the two most critical operational needs, and adjusted budgetary appropriations for 2024 so as to:

- Increase the number of European Delegated Prosecutors;
- Continue to develop its Case Management System.

If the objective still is to ensure a robust protection of the financial interests of the EU by means of criminal law, to fight organized crime groups stealing EU and national public revenue, and to maximize the recovery of massive damages caused both to EU and national budgets, the present situation is not sustainable. Failing to address the identified resources gap in the 2024-2026 period will negatively affect the EPPO's efficiency in fulfilling its institutional mission.

## List of acronyms

**AAR:** Annual Activity Report

**AWP:** Annual Work Programme

**CA:** Contract Agent

**CAFS:** Commission Anti-Fraud Strategy

**CARIN:** Camden Asset Recovery Inter-Agency Network

**CMS:** Case Management System

**CSO:** Case Support Officer

**ECA:** European Court of Auditors

**ECR:** EPPO Crime Report

**EIB:** European Investment Bank

**EPAC/EACN:** European Partners against Corruption and the European contact-point network against corruption

**EPPO:** European Public Prosecutor's Office

**EU:** European Union

**Globe:** Global Operational Network of Anti-Corruption Law Enforcement Authorities

**HR:** Human Resources

**IAS:** Internal Audit Service

**IAC:** Internal Audit Capability

**IBOAs:** Institutions, bodies, offices and agencies of the EU

**ICF:** Internal Control Framework

**ICT:** Information and Communications Technology

**KPI:** Key Performance Indicator

**LEA:** Law Enforcement Authorities

**NEDPA:** National European Delegated Prosecutor's Assistant

**ODIN:** Operational Digital Infrastructure Network

**OECD:** Organisation for Economic Co-operation and Development

**PC-OC:** European Conventions on International Cooperation in Criminal Matters

**PIF:** Protection of Financial Interests

**PMO:** Paymaster's Office

**PSC:** Personal Security Clearance

**RRF:** Recovery and Resilience Facility

**SFTP:** Secure File Transfer Protocol

**SNE:** Seconded National Expert

**TA:** Temporary Agent

**TFTC:** OECD Taskforce on Tax Crimes

**UNCAC:** United Nations Convention against Corruption

**UNODC:** United Nations Office on Drugs and Crime

**UNTOC:** United Nations Convention against Transnational Organised Crime

**WA:** Working Arrangement

**WP:** Work Programme



## **Mission statement**

The EPPO's mission stems from its legal framework and, specifically, Article 86.2 of the Treaty on the Functioning of the European Union:

The European Public Prosecutor's Office investigates, prosecutes and brings to judgment, the perpetrators of, and accomplices in, offences against the Union's financial interests, as determined by the EPPO regulation<sup>1</sup>. It exercises the functions of prosecutor in the competent courts of the Member States in relation to such offences.

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<sup>1</sup> Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO').

## Section I: General context

The multi-annual programming period 2024–2026 will cover the period during which the European Public Prosecutor’s Office (EPPO) will have to finalise the establishment of key functions and services given its present level of activity, as well as external constraints. This implies the need to acquire, already in 2024, missing resources – in particular, to allow the EPPO to become digitally autonomous from the European Commission’s IT services, to operate 24/7 and speedily further develop its Case Management System, to improve the EPPO’s capacity to respond to physical and cyber security threats affecting central and decentralised EPPO offices, as well as to eliminate risks of non-compliance to statutory administrative obligations and to ensure business continuity. Moreover, in order to be able to deal just with its already existing caseload, the EPPO needs to fill gaps in Operations that are no longer tenable, such as administrative assistants to European Prosecutors and Permanent Chambers, as well as legal advisors to Permanent Chambers. Finally, in agreement with national authorities, the EPPO needs to have the means available to remunerate a total of 172 European Delegated Prosecutors already in 2024.

The expenditure needs of the EPPO for 2024 can be calculated as follows:

- Staff expenditure: from €29.6 m in 2023 to €34.0 m in 2024
- Infrastructure and operating expenditure from €7.8 m in 2023 to € 8.3 m in 2024
- Operational expenditure from €28.5 m in 2023 to €33.2 m in 2024

However, the multi-annual programming period 2024–2026 will also require the EPPO to adapt to a significantly increased workload. The EPPO’s workload is a combination of incoming information, resulting in new investigations, and of ongoing work on investigations opened in the past, until their final judgment. While a typical investigation of a PIF-offence might take years, due to the complexity and seriousness of the crime, it is unavoidable, that the backlog (cases being investigated or in the trial stage) will be growing for several years.

Bearing in mind conservative estimates as to the average duration of an EPPO case, and to the incoming information potentially resulting in new investigations, the EPPO anticipates that between 2024 and 2026, the number of its active investigations could double.

This is due to the fact that the “natural” evolution of the EPPO’s baseline caseload estimate (mainly influenced by the average speed of EPPO investigations and the corresponding national judicial proceedings), the EPPO’s workload will further increase because of the combination of two main factors: first, the necessary improvement of the overall level of detection of EU fraud both at national and EU level; second, the fact that an improved detection system will apply to a much bigger volume of financial interests of the EU the EPPO must protect (including RRF funds). The extent of the necessary organisational, budgetary and human resources adjustment for 2025–2026 cannot be estimated with certitude at this

early stage, as there is no precedent for the EPPO. This is why the SPD 2024–2026 is based on the most conservative assumption of workload doubling within the next 3 years and, consequently, why the EPPO anticipates an evolution of the total foreseen expenditure from €75.5 m in 2024 to €126.1 m in 2026.

The EPPO has set a strategic objective to enhance its capabilities to support investigations, by developing dedicated digital environments for the purpose of performing various operational analytical that are either unavailable in the Member States or need to be performed in a centralised manner due to the cross-border nature of the investigations.

## Section II: Multi-annual programming 2024–2026

### 1. Multi-annual objectives

Within the EPPO’s mission to protect the EU from offences against the Union’s financial interests, the EPPO aims to ensure high-level of crime detection, and to effectively bring to justice criminals. In order to deliver on these two dimensions, it structures its activities around five strategic areas:

1. Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors’ crime investigations and prosecution mandate;
2. Deploy and make available information-, analysis- and case management tools, to bolster up investigations and prosecutions effectiveness and efficiency;
3. 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;
4. Protect EPPO personnel, physical and digital assets from security threats;
5. Administer the EPPO to deliver on EU public administration standards.

However, it shall be noted that, as in previous years, progress on delivering on these objectives depends partly on factors beyond the EPPO’s direct control, as they are dependent on elements such as the volume and quality of information reported to the EPPO, as well as on the resources made available to it by national LEA.

The areas of specific focus for the years 2024–2026 are presented below:

| Strategic Areas   | Overall Objectives 2024–2026  | Indicators   | Estimates   |
|---|---|--|---|
| <b>A. Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors’ crime investigations and prosecution mandate.</b> | <b>A.1</b> Investigate offences affecting the EU’s financial interests and, consequently, prosecute those offences, when justified by the results of the investigations, within the terms of the EPPO’s regulation and provide information to concerned stakeholders. | <ol style="list-style-type: none"> <li>1) Number of active investigations by end of reporting period</li> <li>2) Number of terminated cases<sup>2</sup> within the year</li> <li>3) Average duration of investigations (measured yearly at termination time).</li> </ol> | <ol style="list-style-type: none"> <li>1) 4000 at the end 2026</li> <li>2) [600-700] for 2026</li> <li>3) Not possible to estimate at present</li> <li>4) €400-500 m</li> </ol> |

<sup>2</sup> Article 35(1) of Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor’s Office (‘the EPPO’).

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|  |   | 4) Value of granted freezing orders following an EPPO act within the year   | granted freezing orders for 2026                      |
|  | <b>A.2</b> Provide strategic drive to the development of the EPPO   | Number of strategic documents submitted in support of the College   | >25 yearly  |
|  | <b>A.3</b> Ensure that the EPPO's capacity <sup>3</sup> at the decentralised level matches the number and complexity of the investigations and prosecutions conducted in the MS.                              | Number of EDPs deployed by end of reporting period  | 172 by end 2024<br>180 by end 2025<br>190 by end 2026 |
|  | <b>A.4</b> Support prosecutors through specialised case- and financial analysis adapted to the crime typologies affecting the interests of the EU.  | Percentage of ongoing cases for which support is provided by central office analysts by end of reporting period                     | > 20 % by end of 2026                                 |
|  | <b>A.5</b> Survey and monitor criminality related to PIF offences, in order to identify recurrent typologies, new trends, evolving risks and vulnerabilities of the control environments for EU expenditures. | Cumulative no of guidelines and handbooks on criminal typologies and investigative methodologies adopted by end of reporting period | 4-6 yearly by 2026                                    |
| <b>B. Deploy and make available information, analysis and case management tools, to bolster up investigations and prosecutions effectiveness and efficiency.</b> | <b>B.1</b> Acquire access to information from competent national authorities, EU institutions, bodies, offices and agencies (IBOAs) and other parties, as well as relevant commercial databases               | No of databases accessible to the EPPO by end of reporting period   | 50 by end 2026  |
|  | <b>B.2</b> Provide to prosecutors and authorised staff the Case Management System (CMS),  | No. of major CMS releases put in production yearly by   | 4 yearly in average over 2024-2026 period             |

<sup>3</sup> Including European Delegated Prosecutors and national staff put at the disposal of the EPPO (NEDPAs) at the decentralised level, as per Article 98 of Regulation (EU)2017/1939.

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|  | and operate it to a level of resilience proportionate to EPPO business continuity necessity.   | end of reporting period   |   |
|  | <b>B.3</b> Provide analytical capabilities to support operational needs, deploying specific processing environments and digital solutions, including forensics analysis IT capacity.           | 1) Dedicated Operational Digital Infrastructure Network deployed in production<br>2) Number of IT operational systems deployed to support analytical capacity<br>3) Number of specialised CSO dedicated to IT operational analytical tasks by end of reporting period | 1) Yes by end of 2026<br>2) > 2 by end of 2026<br>3) > 4 by end of 2026 |
|  | <b>B.4</b> Make available specific linguistic services (human and machine translation and interpretation services) adapted to the EPPO operating model.  | Availability of linguistic services when requested for operational purposes   | 95% by end of 2026  |
|  | <b>B.5</b> Contribute to interoperability between pertinent EU information systems to enhance secure information exchange.   | Hit/no hit process activated with OLAF, Europol and Eurojust by end of reporting period   | Fully operational by end of 2024  |
| <b>C. 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.</b> | <b>C.1</b> Establish and implement close cooperation and effective information exchange between the EPPO, IBOAs, national and global authorities, concerned by the fight against PIF offences. | % of tasks included in the working arrangements concluded with EPPO partners implemented timely by end of reporting period.   | > 90% by end of 2026  |
|  | <b>C.2</b> Establish EPPO technical competencies' standards and methods and deploy them  | Number of training instances on operational matters per year measured at the end of   | 20 by end of 2024<br>45 by end of 2025                                  |

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|  | towards operational staff.  | reporting period.   | 70 by end of 2026  |
|  | <b>C.3</b> Build-up national Law Enforcement Agencies' staff and Law Practitioners' preparedness to support the delivery of the EPPO's mandate.   | <ol style="list-style-type: none"> <li>1) Number of national law enforcement staff trained through the EPPO academy during the year.</li> <li>2) Active engagements of members of national jurisdictions.</li> </ol>  | <ol style="list-style-type: none"> <li>1) 46 by end of 2024<br/>115 by end of 2025<br/>184 by end of 2026</li> <li>2) In all participating Member States by 2026</li> </ol>                                  |
| <b>D. Protect EPPO personnel, physical and digital assets from security threats.</b> | <b>D.1</b> Ensure, at central and decentralised level, physical, personnel and information security level, adequate for an institution combatting organised crime and holding information to which unauthorised access and disclosure would harm credibility of the EU and its Member States. | <ol style="list-style-type: none"> <li>1) EPPO information security strategy established.</li> <li>2) Sensitive Non-Classified Information security and digital security rules in place and regularly updated</li> <li>3) EU Classified Information security and digital security rules in place and regularly updated</li> <li>4) Decentralised offices security standards deployed by end of reporting period</li> <li>5) Central office physical security measures regularly tested</li> <li>6) Close Protection measures activated</li> </ol> | <ol style="list-style-type: none"> <li>1) Yes by end of 2024</li> <li>2) Yes by end of 2024</li> <li>3) Yes by end of 2026</li> <li>4) Yes by end of 2024 onwards</li> <li>5) Yes</li> <li>6) Yes</li> </ol> |

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| <p><b>E. Administer the EPPO to deliver on EU public administration standards.</b></p> | <p><b>E.1</b> Ensure support functions deliver services required by the EPPO’s operations, and assurance is acquired on effectiveness, efficiency, legality and regularity in the use of resources made available to the EPPO, as well as respect of other EU public administration standards.</p> | <ol style="list-style-type: none"> <li>1. Percentage of Internal Control Framework (ICF) criteria fulfilled by end of reporting period.</li> <li>2. Risk-based management framework maintained and implemented.</li> <li>3. Percentage of non-operational functions documented as part of a policies and processes-driven management framework.</li> <li>4. Service levels dashboards issued regularly.</li> <li>5. Implementation rate of Audit Recommendations</li> <li>6. EPPO independence and basis for business continuity fostered: <ul style="list-style-type: none"> <li>- Operating own operational and administrative digital systems autonomously from EC.</li> </ul> </li> </ol> | <ol style="list-style-type: none"> <li>1. &gt; 90 % by end of 2026.</li> <li>2. Regularly updated reports on risk and fraud risk status and mitigating actions review.</li> <li>3. 60% of non-operational functions have explicit policies and processes described by end of 2026.</li> <li>4. Dashboard for processes published regularly.</li> <li>5. 90 % of accepted audit recommendations closed by established due dates.</li> <li>6. Fully operating independent IT systems under the EPPO’s IT identity by end of 2026.</li> </ol> |
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|  |  | <p>7. Statutory Staff and Seconded National Experts vacancy rate.</p> <p>8. EPPO staff maintain healthy engagement level measured through:</p> <ul style="list-style-type: none"> <li>- Turnover rate</li> <li>- Engagement survey in 2026</li> </ul> <p>9. Budget Commitment and Payments Rates</p> | <p>7. Vacancy rate of statutory posts and SNEs targets</p> <ul style="list-style-type: none"> <li>- Average over-the-year occupancy of year N-1 posts 90%</li> <li>- Average over-the-year occupancy of Year N additional posts 70%.</li> <li>- Spot occupancy rate of all posts end of Year N at 95%.</li> </ul> <p>8. Less than 5% of EPPO statutory staff leave on-own-initiative yearly</p> <ul style="list-style-type: none"> <li>- Average satisfaction of job above 70% by end of 2026.</li> <li>- Engagement survey in 2026</li> </ul> <p>9. Above 95% of initially available commitment and payment appropriations consumed by end of year annually.</p> |
|--|--|--|---|

## 2. Human and financial resources outlook for the years 2024–2026

### 2.1. Overview of the past and current situations

During the period 2020–2023, the EPPO has grown in terms of human capital and financial resources made available to develop these functions.

These resources have been mobilised first and foremost to establish an EPPO prosecution capacity at central and national levels, and support it by investigative capacity (human and methodological) to swiftly and visibly deliver on the EPPO's mission and effectively combat fraud.

The building up of the administrative assurance and the creation of the technical conditions required for the EPPO to operate as an independent member of the EU judiciary, was initially possible only for essential elements, due to the lack of human resources available to the EPPO, and was provided/purchased as a short-term mitigation (e.g. non-operational IT environment provided by the European Commission).

Projected to the end of 2023, the EPPO expected to achieve an occupancy rate of 90.6% (statutory staff and SNEs). Without the additional eight posts made available in November 2023 to the EPPO, the occupancy rate would be 93.5%. The occupancy rate per type of positions are distributed as per the breakdown below.

|  | <b>Prosecution and Investigations</b> | <b>Administrative Assurance &amp; corporate support services</b> | <b>Total</b> |
|--|---------------------------------------|--|--------------|
| <b>Administrator &amp; Manager posts</b> | 91.1%                                 | 81.0%  | 89.6%        |
| <b>Assistant posts</b>                   | 94.9%                                 | 88.6%  | 91.1%        |
| <b>Total</b>                             | <b>92.7%</b>                          | <b>84.4%</b>   | <b>90.6%</b> |

36% of Human Resources at the disposal of the EPPO operate as European Delegated Prosecutors in the 22 participating EU Member States, while the remaining 64% operate in different roles at the Central Office. The seat of the EPPO has been established in Luxembourg. This location and its proximity to other EU institution-members of the EU Judiciary, presents specific and well known challenges to attract and retain highly specialised personnel in a very dynamic labour market. This is especially true for posts where the labour market is in high demand and the EU employment conditions fail to match the local offer. For this reason, a policy of transitioning from the use of Contract Agents to Temporary Agents has been put in place at the Central Office.

Over the years, the EPPO has gradually established and adapted its operating model to different dimensions stemming from the specific terms of its regulation, to the specificities of the judicial procedures of the Member States concerned, as well as to the regulatory framework of general relevance to the EU public administration (among other EU staff and financial regulations). This gradual adaptation has resulted in a build-up of the EPPO's programming and budgetary absorption capacity, in the absence of established benchmarks for the judicial function that the EPPO fulfils transnationally.

This adaptation phase to the EPPO's functions has continued beyond 2023, and issues, which were less critical in the initial operation phase, are expected to now require a firmer and stronger framework. This is especially the case for the organisation's physical and information security, where growing investment is essential to combat the risk of unauthorised access and potential misuse of investigative and prosecution information, in a context of organised criminality and hostile State actors, which could also harm the credibility of the European Union.

## **2.2. Outlook for the years 2024–2026**

Following the initial adaptation phase, the EPPO needs to move on to deploy the fully-fledged features of an independent EU body as part of the EU judiciary.

This means in particular to be able to operate as a fully independent EU body, adhering to the EU public administration standards and operating under security, ethics and integrity frameworks adapted to its mission and, also, to the specific threats- and-risks landscapes, as can now be identified.

This requires that the EPPO be reinforced with the appropriate level of human and financial resources over the programming period, to be able to accommodate both the increasing operational workload and the development of its assurance and services framework that could not be delivered in the 2020–2023 period, as well as to create the conditions for better business continuity that could not be accommodated over the initial period.

For EPPO to effectively fulfil its mandate, the adequacy in knowledge and expertise in national judicial systems made available to the EPPO is crucial. Beyond the resources available at decentralised level, the EPPO's Central Office needs to have knowledge and expertise covering all the relevant national judicial systems to provide efficient support in particular to complex cross-border investigations and prosecutions.

While the EU Budgetary Authority has not established a mid-term budgetary perspective for the EPPO over the EU Multi-Annual Financial Framework 2021–2027 through an update to the

outdated 2017 EPPO Legislative Budgetary Sheet, the EPPO envisages the need for an increase in staffing by the end of 2026 of 92%, compared to 2023 level. This is translating, with a gradual build-up over the period 2024–2026, to an estimated revenue of €112 million required for 2026, and an increase of 359 posts in the number of Statutory Staff, EDPs and SNEs deployed in the EPPO’s central and decentralised offices, in addition to the 388 posts available in 2023. The resources attributed by the Budgetary Authority for 2024 do not allow however, to progress properly on this development path, postponing the bulk of the necessary development to 2025 and 2026.

### 2.3. Resource programming for the years 2024–2026

#### Human resources

During 2024–2026, the EPPO will continue seeking to improve the employer proposition to stabilise its workforce, and to attract and retain highly qualified personnel in line with existing standards, best practices and benchmarks for HR management. The evolution of the operational workload of the EPPO and the challenges encountered throughout 2022 and 2023 will also form the basis for further development of the EPPO’s operational and assurance capacity.

The EPPO has acquired 13 additional posts in 2024 to respond to increased physical and cyber threats to its central and decentralised offices as well as 20 additional posts from the budgetary authority in April 2024 as amending budget due to the increased needs stemming from the forthcoming accession of Poland and Sweden to the EPPO. **37 EDPs above the 135** estimated to be deployed by the end of 2023 are also considered to be engaged during 2024, as a step towards reinforcement of the decentralised capacity, under the status of Special Advisor, as established by the legislator, factoring in that Poland and Sweden have indicated intention to become EPPO participating Member States. The estimated staff needs during the period 2024–2026 are presented in the table below.

| AREAS   | Situation | Additional staff compared to previous year |      |      |      |
|---|-----------|--|------|------|------|
|   |           | 2023                                       | 2024 | 2025 | 2026 |
| <b>Expenditures</b>   |           |  |      |      |      |
| A. Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors’ crime investigations and prosecution mandate | 173       | 6  | +115 | +36  |      |
| B. Deploy and make available information-, analysis- and case management tools, to bolster up investigations and prosecutions effectiveness and efficiency                                      | 15        | 0  | +16  | +1   |      |
| C. 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         | 0  | +11  | +14  |      |
| D. Protect EPPO personnel, physical and digital assets from security threats  | 13        | +12  | +1   | 0    |      |
| E. Administer the EPPO to deliver on EU public administration standards   | 50        | +15  | +101 | 0    |      |

|                        |            |            |             |            |
|------------------------|------------|------------|-------------|------------|
| <b>TOTAL</b>           | <b>256</b> | <b>+33</b> | <b>+244</b> | <b>+51</b> |
| <b>EDPs</b>            | <b>135</b> | <b>+37</b> | <b>+50</b>  | <b>+10</b> |
| <b>TOTAL with EDPs</b> | <b>391</b> | <b>+70</b> | <b>+294</b> | <b>+61</b> |

### Financial resources

The EPPO will marginally reinforce its budget for the period 2024–2026, towards accommodating its capacity to handle the growth in caseload, and to deploy its operational model.

The following tables show the expected evolution of the budget in the period 2024–2026.

### **Composition of revenue in 2024**

| Budget Item                   | Description                                      | Budget Request (m€) | Budget Authorised (m€) |
|-------------------------------|--|---------------------|------------------------|
| 900                           | EU Contribution (EU subsidy - Titles 1, 2 and 3) | 94.4                | 75.5                   |
| 910                           | Charges for publications and services provided   |                     |                        |
| 911                           | Revenue from bank interest                       |                     |                        |
| 912                           | Miscellaneous revenue received                   |                     |                        |
| 913                           | Miscellaneous recoveries                         |                     |                        |
| <b>Total proposed revenue</b> |  | <b>94.4</b>         | <b>75.5</b>            |

### **Expenditure evolution 2024–2026 (EU subsidy)**

| Title                             | Expenditure type                         | 2022 latest amended Budget (m€) | 2023 latest amended Budget (m€) | 2024 authorised Budget (m€) | 2025 envisaged Budget (m€) | 2026 envisaged Budget (m€) |
|-----------------------------------|--|---------------------------------|---------------------------------|-----------------------------|----------------------------|----------------------------|
| 1                                 | Staff expenditure                        | 21.02                           | 29.64                           | 34.0                        | 51.8                       | 72.7                       |
| 2                                 | Infrastructure and operating expenditure | 9.13                            | 7.83                            | 8.3                         | 11.9                       | 7.4                        |
| 3                                 | Operational expenditure                  | 21.05                           | 28.52                           | 33.2                        | 44.4                       | 46.0                       |
| <b>Total foreseen expenditure</b> |  | <b>51.2</b>                     | <b>65.99</b>                    | <b>75.5</b>                 | <b>108.1</b>               | <b>126.1</b>               |

Staff expenditure (Title I) in 2024 will amount to €34 million, and represent 45% of the total budget requested. It reflects a 15% increase compared to 2023, which is mainly due to gradual hiring over 2024 of 32 (without EDPs) additional staff, progress towards full occupancy of central statutory staff and SNEs posts, and to the salary adaptation as a result of estimated inflation<sup>4</sup>.

Infrastructure and Operating expenditure (Title II) in 2024 will amount to €8.3 million, and represent 11% of the total budget requested. The increase for administrative expenditure compared to 2023 (+6%) is mainly due to an investment in preparing to operate the EPPO's own digital workspace services in autonomy from the European Commission's digital services. Additional clarity is still needed on the conditions and timeframe of such an autonomy acquisition.

The budget for Operational expenditure (Title III) in 2024 adds up to €33.2 million, and represents 44% of the total budget. The increase for that Title (operational expenditure) compared to 2023 amounts to €4.6 million, mainly allocated to the operational tools development and the continued growth in the number of EDPs.

#### **2.4. Strategy for achieving efficiency gains**

The EPPO will strive to implement initiatives and practices to achieve efficiency gains, and will introduce improvements to its systems to increase its organisational efficiency. The automation and digitisation of procedures will be at the core of those initiatives, and the improvement of internal processes will be a key objective.

In this regard, the EPPO will implement the following actions:

- Review of the budget's and activities' strategic and operational planning and monitoring processes to increase their ability to contribute to EPPO activities' strategic focus and to achieve sustained high implementation/absorption rate of available resources;
- Adapt the budget implementation financial control environment to delegate and keep the relevant actors accountable, thus reducing administrative lead time and optimising investment decisions within pre-established envelopes.

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<sup>4</sup> 3% as intermediate indexation to be applied as from 1 January 2024, and estimated 3.4% of the salary increase to be applied as from 1 July 2024 as indicated in the Eurostat report on Intermediate Indexation.

- For lower risk financial transactions re-balance between ex-ante and ex-post control, deploying ex-ante risks-profiled sampling checks, completed by ex-post effectiveness assurance regular reviews.
- Review of recruitment processes to gain in speed and acquired competences fit while respecting principles of open and unbiased selection.
- Establish dedicated governance for issues of strategic importance (e.g. Digital Steering Board, etc.) so as to contribute to focus, coherence and delivery.
- Establish career paths and more specific job description framework to align staff with strategy and contribute to maintain high staff engagement and diminish staff turnover.
- Establish mid-term human resources strategic planning to allow for increased fulfilment of establishment plan and addressing staffing gaps through hiring or professional growth.
- Use of inter-institutional procurement procedures or Service Level Agreements with EU IBOAs as EPPO standard goods/services acquisition method so as to leverage on experience and weight of others, reduce costs, improve administrative efficiency, promote best practices, and cross-institutional benchmarking.
- Introduce a process-based approach and quality management system to optimise key processes, and achieve an increase in organisational performance, service quality and cost-effectiveness.
- Embed a risk-based approach across relevant EPPO activities, to identify high-risk areas and redirect focus and enhanced efforts to those areas.
- Increase the effectiveness of the document management system.

## **2.5. EPPO's capacity to deliver**

The EPPO maintains its request by the end of the programming period (2026) so as to be able to respond to the growth in the number of cases to be investigated and prosecuted, and to represent prosecutions in the Courts.

By 2026, a total of 309 additional statutory staff and SNEs was requested from the Budgetary Authority and an additional 47.17m € (including expenditure for 50 European Delegated Prosecutors), compared to 2023.

The EPPO was granted only 13 posts and 5.9m euros in 2024 additional to 2023. These 13 posts and 5.9m euros have been awarded to improve the EPPO's security standing.

In addition as mentioned above, 20 additional posts were granted from the budgetary authority in April 2024 as amending budget due to the increased needs stemming from the forthcoming accession of Poland and Sweden to the EPPO.

As a consequence, in order to address the growing disproportion between its workload and the means at its disposal, the EPPO had to give priority to the continued growth in the number of EDPs over 2024, expected to reach a total of 172 by the end of the year including EDPs from Poland and Sweden.

Failing to meet the EPPO's needs, the efficiency and effectiveness of the protection of the financial interests of the EU by means of criminal law may be negatively affected. In particular:

- The EPPO's capacity to take timely and informed decisions on a growing number of more mature and complex cases could be affected.
- While processing all cases that fall under the EPPO's competence, the build-up of differentiated prosecutorial approach adapted to the different kind of PIF offences and criminal organisations, could be slowed down.
- The EPPO's capacity to deal with challenges, in front of national and EU Courts, calling into question the interpretation of the EPPO's legal framework under Union law, and the legality and viability of EPPO proceedings could be affected.
- The adaptation of the EPPO's Case Management Ecosystem to the rapidly evolving EPPO's operating model, and the system's ability to service a broadening and distributed user base could be slowed down.
- The development of dedicated digital solutions able to respond to increasing needs in support to the EPPO's investigations and prosecutions including IT analytical solutions may be limited.
- The EPPO may not be able to operate its own digital workplace services independently from the European Commission's digital services.
- The EPPO may not be able to deploy a complete assurance framework as required from an EU body.
- The capacity to support EPPO operations through effective and efficient deployment of service solutions could be affected.
- The capacity to deliver adequate level of HR customer services could be affected.
- The capacity to operate a fully compliant business continuity management framework could be limited.



## Section III: Work programme 2024

### Executive Summary

The Annual Work Programme 2024 constitutes the first step in completing the EPPO's capacity to handle the growing caseload, and to reinforce the EU's capacity at central and decentralised levels to effectively fight and prevent crimes against the EU budget.

This work programme is established with special focus on matching to the extent possible, in a context of stable resources, the growing caseload through increased efficiency, and accompany the evolution of cases throughout all phases of the judiciary in all the national justice systems concerned.

The main priorities of the EPPO in the following year will be the following:

- be a model EU public prosecution office responsible for investigating, prosecuting and bringing to judgment crimes against the financial interests of the EU, with respect to the principles of effectiveness, efficiency and sound financial management, good governance, promoting diversity and staff engagement.
- operate independently as a single entity across all participating Member States, and combine European and national law enforcement efforts in a unified, seamless and efficient approach.
- further evolve EPPO's capabilities, expertise and tools (including IT tools), to offer the necessary support to the participating Member States' operations, including complex large-scale transnational cases, where national law enforcement efforts remain fragmented or absent.
- further enhance the Case Management System, with some steps on improving its interoperability both at the Member State and EU level.
- contribute to streamlining of law enforcement standards across participating Member States.

## **Specific 2024 Objectives**

### **A. Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate.**

The EPPO will continue to deliver as priority on the investigations and prosecutions mandate of its Prosecutors, carrying out independent, impartial, high-quality investigations and prosecutions aiming at achieving high rates of success in court, while respecting all fundamental rights enshrined in the Charter.

The EPPO will further develop its investigative and prosecutorial approaches and strategies, to effectively address offences against the Union's financial interests, including, in particular, cross-border offences where national law enforcement efforts remain fragmented. In all the participating Member States, EPPO's Prosecutors focus on complex, cross-border investigations into sophisticated economic and financial criminality – particularly where organised criminality is involved.

In 2022, EPPO finished the processing of the backlog of cases opened by national authorities before becoming operational, and dealt with all the new reports about suspicions of fraud coming from all possible sources. The crime reports received kept increasing over 2023, with 4438 reports received during the year. The estimated damages from 1372 in year 2023 opened investigations amounted to €12.28 billion. The proportion of reports from private parties (61.8%) is very high, and is an expression of great expectations towards the EPPO as a European Union judicial body.

The EPPO's activity is bringing about a positive evolution with regard to the level of detection of fraud affecting the financial interests of the EU; there are now more investigations into EU fraud initiated in the 22 participating Member States than the historical average before the EPPO's establishment.

The European Delegated Prosecutors form the front line of the EPPO, working on the decentralised level in 22 different EU Member States. It is their key responsibility to investigate, prosecute and bring to judgment crimes affecting the financial interests of the EU – including taking timely and legally correct decisions, fulfilling the reporting obligation to the Permanent Chambers and cooperating with other European Delegated Prosecutors in cross-border cases. Additionally, they are responsible for the establishment of contacts and cooperation with national law enforcement agencies, controlling agencies and other relevant

partners, and for promoting and introducing the work of the EPPO at the national level. While carrying out investigations according to the national rules of criminal procedure, they operate with complete independence from their national authorities.

In the first phase of its operational deployment, the EPPO estimated that the minimum number of European Delegated Prosecutors should be 140. Considering the steady increase of the EPPO's workload, in agreement with the responsible national authorities, this estimate is being adjusted and the number of European Delegated Prosecutors in those Member States needs to be increased accordingly.

The EPPO central office provides support to the investigative and prosecutorial activities throughout the entire life cycle of the cases – from the moment information about possible offences is reported to the EPPO, through to the investigation and prosecution phases of the cases, until a final decision is adopted by the Permanent Chambers. The work of the central office extends to a consistent implementation of the prosecutorial policy by standardisation and sharing of best practices, policy development, knowledge management, digital development, including IT analytical support, stakeholder engagement and operational translations. The central office provides legal and administrative support to the Permanent Chambers, to the College of the EPPO, and to the European Prosecutors, ensuring the deliberations and decisions are properly recorded, and that all approved decisions are formalised and disseminated.

The EPPO will continue in its exploration and development of new processing activities regarding operational personal data, addressing its increasing operational needs, as well as ensuring that any processing activity is compliant with the data protection requirements, including when data is being processed other than at or by the Central Office. The DPO will be closely involved, in line with the legal requirements.

**Objective A.1.1 - Ensure processing of all cases reported to the EPPO, within standards and as per the terms of the EPPO Regulation.**

**Actions**

- Receive, acknowledge, verify and register in the Case Management System (CMS) all EPPO Crime Reports (ECRs) and other reports on crimes received by the EPPO from national authorities and IBOAs, create registration cases and allocate them in accordance with the Internal Rules of Procedure;
- Register in Private Party Dossier reports on potential offences received from Private Parties, translate them, preliminary assess their relevance and manage the subsequent communication;

| <ul style="list-style-type: none"> <li>• Register in the CMS subsequent submissions of documents to ongoing cases;</li> <li>• Manage the network of national EDPs Assistants (NEDPAs);</li> <li>• Centralise and handle the CMS repository of operational contacts;</li> <li>• Engage consistently with the DPO to ensure data protection compliance of the EPPO’s processing operations, including when occurring outside of the EPPO Case Management System.</li> </ul> |                                   |                              |  |
|---|-----------------------------------|------------------------------|--|
| <b>Expected results</b>   |                                   |                              |  |
| <ul style="list-style-type: none"> <li>• Upward trend in the number of investigations;</li> <li>• Increase in number of Personal Data controller-processor agreements in place;</li> <li>• Increase in the ability to handle complex investigations carried out by the EPPO.</li> </ul>   |                                   |                              |  |
| <b>Indicators</b>   | <b>Latest available 2023 data</b> | <b>Estimates by end 2024</b> | <b>Means of verification</b>                 |
| <b>No. of investigations opened during the year</b>   | 1372 investigative cases opened   | [800 – 1200]                 | CMS – regular statistics, EPPO Annual Report |
| <b>No. of ongoing investigations</b>  | 1933                              | 2000-2500                    | CMS – regular statistics, EPPO Annual Report |
| <b>Number of reports on potential offences received from Private Parties</b>  | 2744                              | 2200 - 2500                  | CMS – regular statistics, EPPO Annual Report |
| <b>Number of EPPO Box users among external stakeholders</b>   | 600                               | 520                          | CMS – regular statistics                     |

**Objective A.1.2 - Ensure the ECP, the College, the EPs, the PCs and the EDPs have the resources to monitor and adopt decisions in the investigations carried out by the EPPO.**

**Actions**

- The ECP, the College, the EPs and the EDPs direct investigations and prosecution cases with the support of case analysts and financial investigators;
- Ensure strong legal support for EPPO investigations and prosecutions, in particular concerning issues stemming from the lack of relevant case law;
- Ensure review of EPPO acts within legal obligations and rule of law standards, including personal data protection and human rights acquis.
- Assist the ECP and the EPs in their operational roles;

- Facilitate the functioning of PCs by providing prosecutorial expertise;
- Regularly review the procedures for the operations of the Permanent Chambers, incorporating the solutions identified in practice;
- Develop a monitoring tool for Permanent Chamber decisions;
- Provide access to subscription-based databases containing EU/national legislation, EU/national court decisions, and commentaries from academia (in line with the requirements of the work of PCs, EPs, EDPs and operational legal support staff).

### Expected results

- More efficient and effective investigation and prosecution of offences affecting the EU's financial interests;
- Increased complexity of investigations;
- Increased consistency of the PC decisions with the jurisprudence of the national and European courts;
- Improved rate of prosecutions and convictions of those responsible for crimes against the EU budget;
- Enhanced deterrence of crimes committed against the EU budget;
- Upward trend of assets frozen.

| Indicators                                    | Latest available 2023 data  | Estimates by end 2024 | Means of verification   |
|---|---|-----------------------|---|
| <b>No. of yearly indictments</b>              | 130   | [80-175]              | CMS – regular statistics, EPPO Annual Report                      |
| <b>No. of ongoing court cases</b>             | 178<br>[cases in trial phase (first court), in appeal phase and cases where a first court decision has been issued] | [100-200]             | CMS – regular statistics, EPPO Annual Report                      |
| <b>No. of yearly convictions</b>              | 48 convictions before national courts (final court decisions)   | [30-50]               | CMS – regular statistics, EPPO Annual Report                      |
| <b>Value of assets seized during the year</b> | € 1.3 bn <sup>5</sup> in granted freezing orders  | € [300-400] m         | EPPO Annual Report, CMS –statistics (when implemented in the CMS) |

<sup>5</sup> Provisional number, object of further analysis.

|  |   |  |  |
|--|---|--|--|
| <b>Percentage of ongoing investigations involving more than one MS</b>   | 27.98%  | [20-30]%   | CMS – regular statistics, EPPO Annual Report |
| <b>Number of requests for assisting measures assigned to EDPs in a different MS</b>  | 1101  | [1000-1300]  | CMS – regular statistics, EPPO Annual Report |
| <b>Number of active cross-border investigations</b>  | 541   | [500-700]  | CMS – regular statistics, EPPO Annual Report |
| <b>No. of cross-border cooperation meetings with the involvement of Central Office</b>   | 14 coordination meetings<br>18 workshops<br>6 training courses for NEDPAs | [18-25] coordination meetings<br>18 workshops<br>6 training courses for NEDPAs | EPPO Annual Report                           |
| <b>No. of active investigations linked to third countries</b>  | 95<br>(199 inc non-participating MS)                                      | [150-200]  | CMS – regular statistics, EPPO Annual Report |
| <b>Number of judicial cooperation requests and orders/decisions issued by the EPPO during the year (“Outgoing requests”)</b>   | n/a   | No sufficient basis for forecast   | CMS regular statistics                       |
| <b>Number of judicial cooperation requests and orders/decisions received by the EPPO during the year (“Incoming requests”)</b> | n/a   | No sufficient basis for forecast   | CMS regular statistics                       |
| <b>Estimated value of damages involved in</b>  | € 19.16 bn  | € [20-30] bn   | CMS – regular statistics, EPPO Annual        |

|  |   |    |                             |
|--|---|----|-----------------------------|
| <b>ongoing EPPO cases</b>  |   |    | Report                      |
| <b>Number of subscription-based legal databases accessible to the EPPO</b> | 9 | 12 | Operational unit statistics |

### Objective A.2.1 - Provide strategic drive to the development of the EPPO.

#### Actions

- ECP organised and chaired College meetings with support of legal opinions, in cross-cutting issues;
- Setting up a database with judicial decisions taken by national courts and CJEU, that can have an impact in EPPO action;
- Strategical plans of action delivered to the College, by specialised working groups.

#### Expected results

- Timely decision of the College on subjects of College competence.

| <b>Indicators</b>  | <b>Latest available 2023 data</b> | <b>Estimates by end 2024</b> | <b>Means of verification</b> |
|--|-----------------------------------|------------------------------|------------------------------|
| <b>Number of strategic documents submitted in support of the College</b> | 40                                | >25                          | College Secretariat          |

### Objective A.2.3 - Notify with pertinent information concerned stakeholders without delay.

#### Actions

- Issue notifications to reporting authorities, containing the information required to take precautionary, financial, administrative, disciplinary and judicial measures;
- Send notifications to all persons and organisations that reported to the EPPO information on potential crimes, in accordance with the applicable rules;
- Set up internal workflows to allow the EPPO to identify all instances in which information needs to be communicated;
- Establish specific contact points and other forms of expediting the transmission of information.

| <b>Expected results</b>   |                                   |                              |                              |
|---|-----------------------------------|------------------------------|------------------------------|
| <ul style="list-style-type: none"> <li>• Increased level of awareness of the EPPO's stakeholders.</li> <li>• Availability of information to enable the EU IBOAs to adopt decisions on possible intervention in the judicial proceedings as a civil party, where relevant, in accordance with Article 103(2) of the EPPO Regulation;</li> <li>• Coherent notification practice established.</li> </ul> |                                   |                              |                              |
| <b>Indicators</b>   | <b>Latest available 2023 data</b> | <b>Estimates by end 2024</b> | <b>Means of verification</b> |
| <b>Number of communications sent to IBOAs providing information allowing them to take appropriate measures</b>  | 187                               | [100-200]                    | Operational Unit report      |

| <b>Objective A.3.1 - Grow the EPPO's prosecution capacity at the decentralised level.</b>  |  |   |                                   |
|--|--|---|-----------------------------------|
| <b>Actions</b>   |  |   |                                   |
| <ul style="list-style-type: none"> <li>• Increase the number of the European Delegated Prosecutors (EDPs) deployed;</li> <li>• Support and train the EDPs, NEDPAs and national reporting authorities;</li> <li>• Organise operational meetings and workshops.</li> </ul> |  |   |                                   |
| <b>Expected results</b>  |  |   |                                   |
| <ul style="list-style-type: none"> <li>• Adequate resources for the decentralised level;</li> <li>• Increased number of investigations and indictments initiated by the EPPO in the reporting period.</li> </ul>   |  |   |                                   |
| <b>Indicators</b>  | <b>Latest available 2023 data</b>                              | <b>Estimates by end 2024</b>                                | <b>Means of verification</b>      |
| <b>No of EDPs deployed</b>   | 135  | 172   | HR quarterly report               |
| <b>No of training sessions provided to EDPs</b>  | 20<br>4 EDPs workshops<br>1 all EDPs event<br>15 EJTN seminars | 19<br>3 EDPs events<br>1 all EDPs event<br>15 EJTN seminars | HR quarterly report               |
| <b>No of NEDPAs provided access to EPPO's operational</b>  | 25 (Participants to the phase 1 of the pilot project)          | 140 (Considering the ones included in the pilot project)    | Digital services quarterly report |



|                          |  |  |  |
|--------------------------|--|--|--|
| <b>digital ecosystem</b> |  |  |  |
|--------------------------|--|--|--|

**Objective A.4.1 - Provide support to investigations via Case Support Officers (CSOs).**

**Actions**

- Provide support to investigations via case analysts and financial investigators:
  - case based support
  - Specialised teams for the most prevalent types of fraud
  - Analyse high volumes of data
  - Identify links between investigations conducted in different MS
  - Monitor criminal typologies and patterns
  - Maintain general overviews of various criminal phenomena (VAT fraud, expenditure fraud, non VAT fraud, asset recovery, money laundering and organised crime)

**Expected results**

- Increased compliance with deadlines foreseen by the EPPO Regulation and Internal Rules of Procedure;
- Increased effectiveness in analysis of incoming information from competent national authorities, IBOAs and private parties;
- Improved overall investigation rates of offences affecting the EU’s financial interests and, consequently, prosecution of those offences, when justified by the results of the investigations.

| <b>Indicators</b>  | <b>Latest available 2023 data</b> | <b>Estimates by end 2024</b> | <b>Means of verification</b> |
|--|-----------------------------------|------------------------------|------------------------------|
| <b>Percentage of ongoing cases for which support is provided</b> | 25 %                              | 25 %                         | Operational Unit report      |
| <b>No of action days coordinated</b>                             | 40                                | [30-50]                      | Operational Unit report      |

**Objective A.5.1 - Establish internal guidelines and handbooks on criminal typologies and investigative methodologies, based on reviews of ongoing criminality related to PIF offences.**

**Actions**

- Implement a way of investigating PIF offenses by ensuring transnational strategy and its execution involving relevant operational stakeholders (PC, EDPs, investigators, etc.);
- Constitute internal resources to build and enhance a common EPPO knowledge, including collection of methods, tools and relevant legislation in the field of offences against EU budget;
- Document impact of approximation gaps in the field of criminal matters on EPPO activities, in particular regarding cross-border investigations.

**Expected results**

- Progressive definition of a set of minimum standard applicable to investigation and prosecution of PIF offences across Europe;
- Overview of various criminal phenomena and monitoring of relevant typologies and patterns;
- Constitute internal resources to build and enhance a common EPPO knowledge, including collection of methods, tools and relevant legislation in the field of offences against EU budget;
- Documented impact of approximation gaps in the field of criminal matters on EPPO activities, in particular regarding cross-border investigations;
- Contribution to shaping and harmonising the fight against fraud across the EU.

| Indicators   | Latest available 2023 data   | Estimates by end 2024 | Means of verification                       |
|--|--|-----------------------|---|
| <b>No. of strategic reports on the typologies identified in various types of fraud affecting EU funds issued during the year</b> | 2 (Trends and State-of-Play of VAT Fraud Business 2021/2022 and MTIC in the Digital Era) | 2-3                   | Operational Unit report, EPPO Annual Report |

**Objective A.5.2 - Enhancing investigative and analysis support knowledge sharing with EPPO stakeholders.**

**Actions**

- Constitute internal resources to build and enhance a common EPPO knowledge, including collection of methods, tools and relevant legislation in the field of offences against EU budget;
- Document impact of approximation gaps in the field of criminal matters on EPPO activities, in particular regarding cross-border investigations.

**Expected results**

- Increased EU businesses and citizens' trust in EU Institutions;
- More unified and consistent EU actions against PIF offences, including common prosecution priorities;
- Progressive definition of a set of minimum standard applicable to investigation and prosecution of PIF offences across EU.

| <b>Indicators</b>  | <b>Latest available 2023 data</b> | <b>Estimates by end 2024</b> | <b>Means of verification</b> |
|--|-----------------------------------|------------------------------|------------------------------|
| <b>No of yearly guides, booklets, or other resources to consolidate best investigative practices</b> | 5                                 | [5-10]                       | Operational Unit report      |

## **B. Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency.**

The EPPO will ensure that crime reports received by the Office are processed and verified timely, efficiently and effectively in accordance with the obligations enshrined in the Regulation. The EPPO will, in particular, ensure that information submitted by national authorities for the purposes of evocation, is effectively prioritised and handled in such a way that it enables the Office to take a swift decision on whether to exercise its right of evocation, complying with the strict deadlines foreseen by the Regulation.

The EPPO will aim for a high rate of accuracy and efficiency in the registration of information in its case management system (CMS), both at the central and decentralised levels. The Office will further streamline and develop its Case Management System capabilities to enhance the resilience, availability and adaptability of its components to the changing business needs of the organisation. The EPPO will contribute to interoperability with Member States and IBOAs, to deliver pilot implementations, and develop its governance and administration ICT tools towards more efficient processes and procedures, with supporting tools for collaboration on case files and casework data and features developed (Private Parties Dossier, MyEPPOspace, operational document management features), integrated with automatic machine translation, or digital signature components.

The EPPO will set up an Operational Digital Infrastructure Network (ODIN) offering a secure, compliant and efficient all-in-one analytical service platform tailored for operational needs, taking emerging technologies to make operational benefits of the ever growing data it is processing and achieving more efficient investigations. The development of dedicated specialised environments will allow conducting data science investigations, operational analysis, digital forensics and cryptocurrency analysis whenever this type of support, complementing the capabilities in the Member States whenever they are not available or the activities need to be performed in a centralised manner. The project is also meant to contribute to the harmonization of investigative/analytical tools over the EPPO zone, enabling investigators from different Member States to cooperate in cross-border investigations, as well as to create synergies and costs optimisation in sharing software solutions and expertise with partners.

### Objective B.1.1 - Establish and maintain access to information databases

#### Actions

- Take steps to obtain direct access to relevant institutional partners' databases where possible, in accordance with the underlying legal framework;
- Acquire access to commercial information database relevant for financial investigations.

#### Expected results

- Better reporting and streamlined flow of information;
- Enriched provision of support to EPPO's investigations.

| Indicators   | Latest available 2023 data | Estimates by end 2024 | Means of verification   |
|--|----------------------------|-----------------------|-------------------------|
| No of EU institutional and commercial databases accessible to the EPPO | 39                         | [40-45]               | Operational Unit report |

### Objective B.1.2 - Deliver linguistic services to the characteristics required by the specific phase of the case management cycle.

#### Actions

- Provide translation services:
  - on-demand translation service through the CdT
  - machine translation tool
- Provide interpretation services:
  - interpretation services
  - ad-hoc interpretation for operations
- Define the specific terminological needs of the EPPO and standardise them to reduce duration and costs;
- Review the quality of translations provided by CdT to the EPPO and identify ways to increase efficiency;
- Build solutions to improve the quality of translation services and efficiency of the processes involved, reducing the human translation needs and associated costs.

#### Expected results

- Increased satisfaction rates by translation services;
- Improved quality of the operational activity;
- Extended use of e-translation portal for needs in cross-border cases.

| Indicators | Latest available 2023 | Estimates by end | Means of verification |
|------------|-----------------------|------------------|-----------------------|
|------------|-----------------------|------------------|-----------------------|

|   | <b>data</b> | <b>2024</b> |                         |
|---|-------------|-------------|-------------------------|
| <b>Percentage of CMS documents where machine translation is available</b>         | 70 %        | 80 %        | Operational Unit report |
| <b>Volume of operational documents human translated (No of pages)</b>             | 22.000      | 25.000      | Operational Unit report |
| <b>% of human translations provided within set deadline</b>                       | 90 %        | >90 %       | Operational Unit report |
| <b>No of case-related coordination meetings with simultaneous interpretations</b> | 5           | >5          | Operational Unit report |

**Objective B.2.1 Streamline and further develop the Case Management System capabilities.**

**Actions**

- Register, pre assess and assign all information reported under Art. 24 Regulation;
- Implement the Private Party Policy;
- Manage the HNH requests in accordance with EPPO’s obligations;
- Develop new reporting tools;
- Fraud case updates and upgrades including the interface redesign, workflow changes, automation, etc.;
- Promote the new functionalities introduced with the new tools Private Parties and MyEPPOspace and revise the daily working procedure to achieve the targeted benefits (enhanced collaboration in a compliant environment);
- Further improvements to Operational Document Management System and development of more user-friendly functionalities;
- Initiation of designing the premises for a next generation Case Management System development (CMS 2.0);
- Improve the operational procedures for the staff in charge of processing and registration of information reported to the EPPO, concerning potential offences;

- Train staff extensively in the use of relevant features of the CMS;
- Processing of and access to personal data in the CMS are subject to controls by the Data Protection Officer (DPO);
- Provide ad-hoc capabilities to support operational needs, deploying ad-hoc processing environments and software solutions;

### Expected results

- Continuous improvement of existing tools to adjust them to the users expectations;
- Increased efficiency, productivity, user satisfaction;
- More efficient and faster processing of information from private parties;
- Swift and timely processing of information;
- Increased rate of standardisation of data and text inputting;
- Greater usability for the purposes of subsequent investigations and judicial proceedings;
- Improved monitoring and evaluation and identification of areas of improvement.
- Improved automation and efficiency;
- Secure environment to allow for temporary processing operations that cannot be performed within the CMS;
- Improved overall reporting rates of offences affecting the EU's financial interests;
- Minimised number of audit findings.

| Indicators   | Latest available 2023 data               | Estimates by end 2024                         | Means of verification       |
|--|--|---|-----------------------------|
| <b>No of CMS major programme level releases during the year</b>            | 3  | 4   | Digital services dashboard  |
| <b>No of minutes at least 1 component of CMS ecosystem was unavailable</b> | Planned: 1.8K min<br>Unplanned: 1.5K min | Planned: As 2023<br>Unplanned: 800 – 1200 min | Digital services dashboards |

**Objective B.3.1 - Further development of Digital Forensics, Operational Analysis Lab/infrastructure and up taking software solutions to accommodate increasing needs to analyse high volumes of data.**

**Actions**

- Upscale analytical capabilities, in terms of staffing, hardware and software and corresponding training, to provide analytical resources, services, and expertise that are either unavailable in EU MS or required due to the cross-border nature of the crimes under investigation;
- Foster EPPO answering capacity in cross border criminal phenomena, with common approach to every sets of IT data seized during investigative procedures;
- Define and approve at organisational level the requirements for analytical environments and resources focusing on five key investigation techniques: Data Science Investigations, Operational Analysis, Digital Forensics, Open Source Intelligence (OSINT), and Cryptocurrency analysis;
- Plan and design Operational Digital Infrastructure Network (ODIN), define a strategy and solutions to resource the programme needs;
- Ensure in-house IT capacity for deployment and maintenance of ODIN;
- Ensure in-house capacity for specialised operational analyses and financial investigations;
- Further development of Digital Forensics, Operational Analysis Lab/infrastructure and up taking software solutions to accommodate increasing demand for CSO tasks;
- Establish an EPPO autonomous analysis capacity (NUIX, etc.), complementing MS investigative and analysis capacity by EPPO central office capacity; Design Data Warehouse, Open Source Intelligence and Crypto currency analysis environments;
- Provide the capability to perform business analysis of case data and extract reports and statistics to reinforce planning and monitoring activities and gain efficiencies.

**Expected results**

- Enhanced capacity for investigations and prosecutions to achieve operational goals, including complex investigations;
- Increased level of detection;
- Increased expertise and specialisation of the staff supporting the investigations in areas of analytics, forensics, and utilisation of cutting-edge tools and technology
- Enhanced communication and coordination during operational actions, such as action days, esp. simultaneously across several MS.
- Investigations support provided in a more impactful, relevant, and effective manner
- Enhanced capacity to address the growing number of cases requiring assistance from the Central Office, particularly in complex cross-border probes and other inquiries with absent or inadequate national-level resources.
- Improved ability to meet rising demand for assistance in specialised analysis and forensics
- Acquired insights from supporting investigations - including patterns, trends, best practices,



and operational networks contacts - by utilising established processes to enhance the quality and effectiveness of support.

- Developed expertise and knowledge in each crime area to contribute to the operational and strategic efforts of the EPPO, including by strengthening horizontal strategic analysis capabilities.

| Indicators  | Latest available 2023 data | Estimates by end 2024 | Means of verification          |
|---|----------------------------|-----------------------|--------------------------------|
| <b>Number of EPPO users of operational digital analytical tools by year end</b>           | 39                         | 39                    | Digital Steering Board reports |
| <b>Number of cases where digital analytical tools were used to support investigations</b> | 5                          | 10                    | Operational unit report        |

#### Objective B.4.1- Contribute to interoperability with other (judicial) information systems.

##### Actions

- Improve secure information exchange tools:
  - continuous development and solution searches for secure communication platforms and tools for secure messaging and file exchange with different categories of partnerships for different types of scenarios (collaboration with partners, action days etc.);
  - Develop Information Exchange 2.0 (Implementation of the Hit/No Hit functionality within EPPO CMS – redesigning the processes to improve efficiency and connectivity with multiple partnerships);
  - Develop the EPPO Report Crime Portal, to improve the reporting channels, tools and procedures;
- Interoperability with other (judicial) information systems:
  - Requirements elicitation and high level design of solutions for real time case data mirroring between the national CMS and the EPPO CMS to reduce errors in data in transit;
  - Become a promoter of standardised interoperability models and contribute to the digitalization of the judicial exchanges within the EU;
  - Progress, where resources allow, in interoperability with one or more of EDES, ECRIS-TCN, national systems based on e-Codex.

| <b>Expected results</b>  |   |                              |                              |
|--|---|------------------------------|------------------------------|
| <ul style="list-style-type: none"> <li>• Enhanced digital case data transfers between EPPO and National Authorities;</li> <li>• Automatic case data transmission with formatted data;</li> <li>• Reduced error rate, improved traceability and real time mirroring.</li> <li>• More complete case information, accuracy, quality and rapidity of registration of information;</li> </ul> |   |                              |                              |
| <b>Indicators</b>  | <b>Latest available 2023 data</b>   | <b>Estimates by end 2024</b> | <b>Means of verification</b> |
| <b>Statistics on exchanges of information and hit/no hit requests</b>  | 1) 313 (Information exchange – IBOAs incoming – including notifications, support and complementary exchanges) | 1) [300-400]                 | Operations unit report       |
|  | 2) 32 (Hit/no hit requests - OLAF)  | 2) [100 – 150]               |                              |

**C. 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.**

The EPPO will strengthen its role as a centre of expertise to develop, maintain and deliver training activities in support of common standards in fighting crimes against the EU financial interests.

To fulfil its mandate, the EPPO will continue to work hand in hand with competent EU bodies and institutions, including the European Commission, OLAF, Europol and Eurojust, in compliance with the applicable legislation and the relevant working arrangements.

The EPPO will also work to establish a coherent European Union framework for the investigation and prosecution of offences affecting the EU's financial interests, pursuing a coherent and consistent approach throughout the 22 participating Member States through the supervision and coordination role exercised by its central office. The EPPO will continue to develop operational cooperation with other key partners, including non-participating Member States of the European Union which do not participate in the EPPO.

Moreover, the EPPO will develop the cooperation with third states and international organisations in line with its operational needs, on the basis of agreements to which the participating Member States are Parties or of dedicated agreements concluded or to be concluded between the Union and such partners, focusing on third countries of high operational interest, or on the basis of UNCAC and UNTOC, respectively, multilateral conventions to which the Union has acceded. The EPPO will also support and pursue strategic cooperation with international taskforces and networks relevant to its activities, notably with the Organisation for Economic Co-operation and Development (OECD), the Council of Europe (observer status since 2022 in the Committee of experts on the operation of the European Conventions on International Cooperation in Criminal Matters – PC-OC), the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network, membership in 2023) and the Ibero-American Association of Public Prosecutors (AIAMP).

**Objective C.1.1 Establish and operate framework with key institutional partners enabling the effective collaboration and access to information assets, required by the performance of the EPPO investigations and prosecutions tasks.**

**Actions**

- Continue effective relationships with the EU Commission and relevant IBOAs, including by conducting awareness raising sessions for the targeted partners;

- Review and enhance procedures and reporting channels to enable IBOAs to effectively report information on crime in accordance with the applicable framework;
- Share information with stakeholders on investigations conducted by the EPPO in accordance with the relevant legal framework;
- Monitor the implementation of the agreement concluded with the European Commission and of the working arrangements concluded with OLAF, Europol, Eurojust and other IBOAs;
- Manage the operational communications with the European Commission, OLAF, Europol, Eurojust, other IBOAs, as well the recording of mutual legal assistance requests;
- Develop new reporting tools;
- Maintain and expand the network of contact points to facilitate access to information needed during the investigation;

### Expected results

- Information exchange with Eurojust, OLAF and Europol contributes to achieving the mandates of partners;
- Further enhanced cooperation among anti-fraud bodies at EU level;
- Improved operational support to EPPO in transitional cases involving not participating MS or third countries;
- Operational capacity of EPPO to implement its mandate under the Regulation is increased;
- Trust and engagement built with EPPO key partners;
- Procedures and channels are put in place with all IBOAs for reporting to the EPPO information on possible offences;
- Enhanced exchange of information and of relevant expertise in support of EPPO activities;
- Further enhanced cooperation among anti-fraud bodies at EU level.

| Indicators  | Latest available 2023 data | Estimates by end 2024 | Means of verification   |
|---|----------------------------|-----------------------|-------------------------|
| <b>The number of crime reports submitted by IBOAs during the year</b> | 107                        | [200-300]             | Operational Unit report |

### Objective C.1.2 - Ensure cooperation with non-participating EU Member States, third countries and international organisations.

#### Actions

- Conclude and implement working arrangements on cooperation between the EPPO and counterparts from non-participating Member States (NPMS) and third countries, as well as with international organisations and other partners;
- Take steps to tackle gaps in the protection of EU budget arising from lack of awareness

raising on EPPO's jurisdiction when EU funds are allocated to third countries and lack of cooperation;

- Define strategic priorities and provide input to the negotiations initiated by the EU with third countries and international organisations relevant for the activity of the EPPO;
- Develop and implement a strategy on cooperation with third countries and international organisations prioritising the operational approach;
- Develop contacts with relevant global networks;
- Enhance relations with Interpol, UN bodies working in the field of crime, criminal justice and fight against corruption, and other strategic international partners;
- Monitor achievement in pursuing cooperation with third countries and the effectiveness of existing agreements.

**Expected results**

- Increased capacity to carry out its core activities concerning cross-border criminality;
- No gaps in the protection of EU financial interests;
- Improved ability to investigate and prosecute cases involving a third country;
- Improved strategic relations with key third states;
- Establish relations with key international organisations and networks;
- EPPO positioned as key partner in the broader community of regional and international bodies working in the field of crime and criminal justice;
- Increased strategic expertise in the field of asset recovery as well as in other fields central to EPPO activities.

| Indicators  | Latest available 2023 data   | Estimates by end 2024 | Means of verification |
|---|--|-----------------------|-----------------------|
| <b>No of signed working arrangements with authorities from third countries or with international organisations and other partners</b> | WA with the National Anti-Corruption Bureau of Ukraine, the Albanian Special Anti-Corruption Structure and the Prosecutor's Office of Bosnia and Herzegovina | 3                     | EPPO website          |
| <b>No of working arrangements with authorities of non-participating MS</b>  | WA signed with Ministry of justice Denmark   | 2                     | EPPO website          |

**Objective C.2.1 - Maintain and diffuse central- and decentralised levels staff proficiency on investigations and prosecutions standards on approach deployed by the EPPO.**

**Actions**

- Take initiatives to ensure close cooperation and effective information exchange between the European Union and national competent authorities;
- Engage with the appropriate party in relation to the national infrastructures being used other than by the Central Office, to conclude appropriate controller-processor agreements;
- Ensure coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the Member States;
- Develop a common understanding and technical competencies of EPPO operational staff and EDPs:
  - Training aimed at improving the hard and soft skills of the staff and the performance and efficiency of the Office;
  - Specialised training via EJTN, EU learn fees and other ad-hoc trainings;
- Share experience and expertise gathered during its operations, including review of recurrent typologies of ongoing criminality related to PIF offences, new trends, risks and vulnerabilities;
- Perform strategic reviews of ongoing criminality related to PIF offences, in order to identify recurrent typologies, but also new trends, risks and vulnerabilities.

**Expected results**

- Efficient sharing and utilisation of EPPO knowledge;
- Enhanced added value of EPPO in the EU anti-fraud strategy and related plans;
- Deepened EPPO knowledge of fraud patterns and trends.

| <b>Indicators</b>   | <b>Latest available 2023 data</b> | <b>Estimates by end 2024</b> | <b>Means of verification</b> |
|---|-----------------------------------|------------------------------|------------------------------|
| <b>Number of trainings on operational matters delivered during the year</b> | 20                                | [15-25]                      | Annual report                |

**Objective C.3.1 – Reinforce national law enforcement authorities’ staff competencies, and alignment with the EPPO methodology.**

**Actions**

- Pilot an ‘EPPO academy’, aiming to train national investigators on the specificity of the EPPO law enforcement context;
- Build-up Law Enforcement Agencies' staff and Law Practitioners' preparedness (EPPO academy & EJTN long-term trainees).

**Expected results**

- Build-up of technical capacity of national law enforcement authorities;
- Coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the Member States.

| <b>Indicators</b>                                   | <b>Latest available 2023 data</b> | <b>Estimates by end 2024</b> | <b>Means of verification</b> |
|---|-----------------------------------|------------------------------|------------------------------|
| <b>No of national law enforcement staff trained</b> | 0                                 | 46                           | Operational unit report      |

## D. Protect EPPO personnel, physical and digital assets from security threats.

Looking ahead at the evolution of the threat landscape, it is anticipated that the demand for security services will continue to grow. To meet the growing demand in a more efficient manner, the EPPO will seek to ensure high-level security and protection of persons, premises assets and information, at the central and decentralised offices. The EPPO's security services will be improved to assure security of information by enhanced incident response, security compliance capabilities and regular risk assessment of the systems' vulnerabilities. The EPPO will continue to provide a high-level of building security and protection for persons, assets, and documents, including close protection and access control, to enable its staff to operate in a safe and secure environment. The EPPO will continue to reinforce awareness on safety measures via training sessions and evacuation exercises.

| <b>Objective D.1.1 Ensure that EPPO premises, assets and personnel required to enable the EPPO mandate are adequately protected.</b>  |                              |                         |                              |
|---|------------------------------|-------------------------|------------------------------|
| <b>Actions</b>  |                              |                         |                              |
| <ul style="list-style-type: none"> <li>• Adopt an EPPO information security strategy;</li> <li>• Update Sensitive Non-Classified Information security rules and adopt cybersecurity rules;</li> <li>• Adopt decentralised offices security standards and regularly share them with national authorities;</li> <li>• Perform risk management for the EPPO central office, implement and update on the specific mitigating controls and emergency plans;</li> <li>• Put in place Central office physical security measures and test them;</li> <li>• Manage personnel assurance aspects (vetting process and security authorisations by the Security Authority);</li> <li>• Monitor security risks for the European Prosecutors and operational staff;</li> <li>• Manage the implementation of security controls and equipment, coordinate the implementation of security and resilience needs for secured areas and the EPPO data centre;</li> <li>• Appoint and train floor wardens;</li> <li>• Design, install and monitor works and remodelling of security systems.</li> </ul> |                              |                         |                              |
| <b>Expected results</b>   |                              |                         |                              |
| <ul style="list-style-type: none"> <li>• Adequate level of safety of persons at EPPO central office, premises and assets;</li> <li>• Adequate level of security for European Prosecutors and support staff;</li> <li>• Adequate level of safety of all post-holders and visitors at the EPPO premises;</li> <li>• Personal security clearances acquired timely and maintained for all individuals deployed on roles identified as requiring them;</li> <li>• Adequate level of security for persons and assets in central and decentralised offices.</li> </ul>   |                              |                         |                              |
| <b>Indicators</b>   | <b>Latest available 2023</b> | <b>Estimates by end</b> | <b>Means of verification</b> |



|  | <b>data</b> | <b>2024</b> |                       |
|--|-------------|-------------|-----------------------|
| <b>Security strategy documented including threat assessment by year end</b>    | No          | Yes         | Security Unit reports |
| <b>Sensitive Non-Classified Information security rules updated by year end</b> | No          | Yes         | Security Unit reports |
| <b>Cybersecurity rules adopted by year end</b>                                 | No          | Yes         | Security Unit reports |
| <b>Decentralised offices security standards adopted by year end</b>            | No          | Yes         | Security Unit reports |

## **E. Administer the EPPO to deliver on EU public administration standards.**

The EPPO in 2024 will continue to improve its governance systems to drive organisational efficiency and continuous improvement. It will strive to achieve a higher level of maturity in the organisational processes within the resource constraints. The EPPO will focus on activities directly required for assurance of the more critical legality and regularity aspects, while complying with less critical dimensions will be based only on eventual residual capacity left when core legality and regularity has been assured.

Support services will continue to strive to improve organisational efficiency within the limit of the resources they are attributed. The EPPO will aim to improve efficiency and achieve high quality in its corporate processes to cover the continuous growth in all activity areas. The EPPO will seek efficiency gains by mapping and documenting processes and workflows, reinforcing the blocks of assurance and introducing active monitoring, assessing and optimising of services, processes, activities and resource allocation.

The EPPO will continue building up, in 2024, the assurance and services frameworks to strengthen effectiveness, efficiency, legality and regularity in the use of its resources and ensure the delivery of a range of evolving services.

### *E.1 Assurance framework*

#### *Administrative management systems*

The EPPO will reinforce its planning, monitoring and reporting capabilities, to deliver on its objectives in an effective, efficient, timely, coherent and accountable manner towards its stakeholders. The EPPO will ensure increased quality and timeliness of its annual and multi-annual processes, adhering to a systematic performance monitoring and reporting practice.

The EPPO will ensure an adequate follow-up of audits by the European Court of Auditors and its internal auditor, including the implementation of actions to address open audit findings.

The EPPO will continue to develop and document its key processes for managing and maintaining the administrative systems, and implement a process-based management framework. The EPPO will strengthen its corporate performance and quality management framework by further developing processes, procedures and relevant mechanisms to monitor, report and review the achievement of objectives (e.g. tools, performance and quality metrics).

#### *Documents and records management*

The EPPO will continue the adoption and implementation of relevant document and records management policies and practices that were started in 2023, to ensure the availability, transparency and accountability of documents and records. The EPPO will continue on a path

towards autonomous records and document management, building administrative capacity in document management to the standards recommended by the European Commission competency framework for document management.

The EPPO will continue its work towards aligning the management of documents with the administrative building blocks of assurance, analysing and implementing processes, in view of alleviating or mitigating administrative burden. The EPPO will also consolidate its records and document management correspondents network, and participate in the document management communities of practice made available by the European institutions.

#### *Internal Control and risk management*

According to Article 30 of the Financial Rules applicable to the EPPO<sup>6</sup>, the budget of the EPPO shall be implemented in compliance with effective and efficient internal control, which shall be applied at all levels of management and provide reasonable assurance of achieving effectiveness, efficiency and economy of operations. The EPPO has adopted the Internal Control Framework<sup>7</sup> to ensure reliability of reporting, safeguarding of assets and information, prevention, detection, correction and follow-up of fraud and irregularities, and adequate management of the risks relating to the legality and regularity of the underlying transactions.

In addition to the Internal Control Framework, the EPPO has adopted the Risk Management Policy<sup>8</sup>, adopting a continuous, proactive and systematic process of identifying, assessing, and managing risks in line with the accepted risk levels. The EPPO will further reinforce the implementation and assessment of its Internal Control Framework and the Risk Management framework will be further developed. As the EPPO's maturity levels are increasing, some new emerging risks should be anticipated and taken into account.

#### *Internal Audit*

The Internal Audit Service (IAS) of the Commission is the internal auditor of the EPPO. Its audit coverage is defined based on a risk assessment of the EPPO's governance and administrative activities, which is detailed in a multi-annual IAS Strategic Internal Audit Plan.

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<sup>6</sup> Decision 2/2021 of the College of the European Public Prosecutor's Office 13 January 2021 on the Financial Rules applicable to the European Public Prosecutor's Office

<sup>7</sup> Decision 18/2021 of the College of the European Public Prosecutor's Office of 24 March 2021 on the European Public Prosecutor's Office Internal Control Framework

<sup>8</sup> Decision 43/2021 of the College of the European Public Prosecutor's Office of 12 May 2021 on the European Public Prosecutor's Office Risk Management Policy

To complement the work of the IAS, and in accordance with Article 81(1) of the EPPO Financial Rules<sup>9</sup>, the College established an Internal Audit Capability (IAC), responsible for providing independent, objective assurance and consulting services designed to add value and improve the EPPO's activities. The IAC is designed to help the EPPO accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

**Objective E.1.1 - Assure effectiveness, efficiency, legality and regularity in the use of resources made available to the EPPO, as well as respect of other EU public administration standards.**

**Actions**

- Develop, review and reassess organisational processes to gain efficiencies;
- Reinforce planning, monitoring and reporting capabilities to timely prepare multi-annual and annual planning and performance reporting documents;
- Coordinate and oversee the implementation of the EPPO's Strategy and Work Programme and ensure on-time delivery of internal reports (ad-hoc, monthly, or quarterly);
- Embed risk assessment exercise into the annual planning cycle;
- Ensure the implementation of the Internal Control Framework and assess its effectiveness by monitoring predefined control indicators;
- Coordinate the risk assessment/risk management exercise and closely monitor critical and/or cross-cutting risks;
- Monitor and report on the timely implementation of external and internal audit recommendations and discharge requirements;
- Review periodically the risk-based audit plans, identifying IAS and IAC's priorities;
- Further develop the organisation of information, including archiving and storage of documents and records;
- Considering the absence of dedicated resources to develop and implement a business continuity framework, only punctual actions to reinforce resilience of some of its system will be put in place;
- Coordinate and oversee the implementation of the EPPO non-operational records and document management policy, and the document management procedures.

**Expected results**

- Timely annual planning and programming cycle and implementation of the Annual Work Programme and KPIs achieved as part of the SPD;
- Transparency and accountability of the EPPO's strategic planning and performance;

<sup>9</sup> Decision 2/2021 of the College of the European Public Prosecutor's Office of 13 January 2021 on the Financial Rules applicable to the European Public Prosecutor's Office, as amended and supplemented by the Decision 023/2023 of the College of the EPPO of 19 April 2023.

- Increased percentage of WP activities implemented and progress made towards strategic priorities;
- Increased assurance on the effectiveness of the Internal Control System;
- Increased reliability of the EPPO’s accounts, governance systems and internal processes;
- Timely implementation of internal and external audit and discharge recommendations;
- Compliance with applicable legislation, policies, plans and procedures;
- Increased economy and efficiency in the use of resources and assurance in reaching organisational objectives;
- Availability, transparency and accountability of documents and records;
- Improved business continuity for critical processes.

| <b>Indicators</b>   | <b>Latest available 2023 data</b>   | <b>Estimates by end 2024</b>                          | <b>Means of verification</b>               |
|---|---|---|--|
| <b>Percentage of Internal Control Framework Compliance Criteria<sup>10</sup></b>                              | Out of 72 compliance criteria, 51 (71%) are observed as fulfilled while for 20 some elements are in place but further development is desirable. Finally for 1 criterion no significant implementation has been noted. | > 80%   | Internal Control Officer report            |
| <b>No of instances of service levels dashboards</b>   | 6   | 12  | AD communication memos to College          |
| <b>Percentage of accepted external and internal audit recommendations implemented within agreed deadlines</b> | 60%   | > 60%   | Audit action plans                         |
| <b>EPPO own instance of ARES and staff trained by year end</b>  | No  | > 90% of non-operational records managed according to | Ares registration numbers for EPPO records |

<sup>10</sup> On 02/06/2023 the Administrative Director established via an Administrative Note (Ares(2023)3862848) the minimum standards (assessment criteria) on each of the 17 internal control principles established by the EPPO ICF as building blocks of EPPO internal control system.

|  |    |  |  |
|--|----|--|--|
|  |    | the RDMS standards<br><br>>30-50% of EPPO staff using ARES is trained in line with the RDM competency framework. | Training attendance reports and training certificates. |
| <b>Business Continuity Plan in place and Disaster Recovery plan tested</b> | No | No   | Business Continuity Plan Disaster Recovery plan        |

*E.2 Financial, procurement and contract management services*

*Budgetary, Financial and Contract management*

The EPPO implements its budget according to the principle of sound financial management, and ensures the legality and regularity of the underlying transactions, as confirmed by the legal and regular financial position of EPPO in all material aspects. The EPPO provides financial, procurement and contract management services compliant with all applicable rules. The EPPO will strive for a more accurate budget planning and budget implementation that follows forecasts. The EPPO will reinforce its resources to ensure more efficient financial, procurement and contract management services

*Accounting services*

The EPPO has set up its autonomous accounting service responsible for implementing payments, collecting revenue and recovering amounts established as being receivable. The EPPO’s independent accounting function is preparing and presenting the annual accounts, and assuming responsibility for the validation of accounting systems and where appropriate, for the validation of systems laid down by the authorising officer to supply or justify accounting information.

**Objective E.2.1 - Provide budget, financial and accounting services in line with sound financial management principles, ensure legality, regularity and reliability of financial operations.**

- Actions**
- Plan and monitor the implementation of the budget;
  - Further develop finance and procurement related policies, procedures and workflows;

- Strengthen and manage procurement planning activities;
- Ensure that the accounts give a true and fair view of the financial position and results of the operations of EPPO in all material aspects;
- Implement the accounting rules and chart of accounts in accordance with the provisions adopted by the Commission`s accounting officer;
- Validate the accounting systems and where appropriate systems laid down by the authorising officer to supply or justify accounting information.

#### Expected results

- Optimised budget execution, ensuring legality and regularity of budget management;
- Compliant, effective and efficient financial and procurement procedures;
- Minimised number of audit findings related to the reliability of annual accounts and to the legality and regularity of underlying transactions.

| Indicators  | Latest available 2023 data                         | Estimates by end 2024  | Means of verification                              |
|---|--|--|--|
| <b>% of commitment of start-of-year budget by year end</b>  | 99.6%  | > 95%  | Finance & Procurement Dashboard                    |
| <b>Percentage of payments done after statutory deadline in number of transactions by year end</b> | 5.5%   | Number of late payments <5%  | Finance & Procurement Dashboard                    |
| <b>Digitalisation of procurement/ contract management procedures</b>                              | n/a  | > 90% procurement procedures performed using digital IT tools<br><br>> 90% of contracts for 2024 to be signed with QES or hybrid QES | Finance & Procurement Dashboard                    |
| <b>Timely submission of the annual accounts and meeting all closure deadlines</b>                 | Deadlines met                                      | No delays in closure deliverables  | Proof of official submission documentation         |
| <b>Reliable annual accounts</b>   | Unqualified opinion with emphasis of matter (2022) | Unqualified opinion  | Audit opinions of the ECA and the external auditor |

### *E.3 Human resources*

The EPPO's HR strategic priorities are to maintain and strengthen our attractiveness as an employer, to engage and retain top talent from all Member States while maintaining and strengthening the appropriate compliance framework at the same time.

The EPPO will apply systematic forecasting, planning and reviewing of resource needs, by strengthening its strategic workforce planning. It will continue to reinforce its capacity to conclude timely and transparent recruitment procedures and achieve a high rate of implementation of its establishment plan. The onboarding service, the performance management process, and the efficient running of the appraisal and reclassification exercises are expected to continue in 2024, and the policy on learning and development opportunities for all staff will be developed and implemented.

Resources allocated to Human Resources services will ensure support on HR-related matters, including staff engagement on the EPPO's vision and values, improved talent management processes and career development opportunities, strengthened cascading of objectives, traineeships, rights and obligations, social dialogue, as well as HR process compliance, monitoring and improvement.

#### **Objective E.3.1 – Build and deploy core HR processes to achieve employer attractiveness through planning, monitoring, reporting and HR processes robustness.**

##### **Actions**

- Introduce strategic HR planning and monitor the implementation of the establishment plan;
- Reinforce recruitment procedures to ensure timely and transparent recruiting and retaining of highly qualified personnel;
- Adopt a learning and development policy for all EPPO staff to support career development and optimise staff allocation and job grading;
- Support the succession planning for critical roles by ensuring the appropriate support to the development of high potentials;
- Ensure that the EPPO's vision, mission and values are established, clearly communicated and that staff is engaged on this topic;
- Ensure continued improvement of performance management (including strengthened cascading of objectives) and reclassification processes;
- Adapt the HR structure to the ongoing evolution of EPPO, seizing opportunities to deploy customer-friendly, efficient and compliant processes (with a focus on onboarding and exit processes, job descriptions and internal mobility).

##### **Expected results**

- Increased effectiveness, efficiency and service delivery in human resources;



- Availability of highly qualified staff to meet the EPPO’s objectives;
- Timely fulfilment of the establishment plan and decrease in the vacancy rate;
- High-quality working environment promoting equal opportunities;
- Increased staff satisfaction and engagement with reduced turnover;
- Engaged staff, motivated and aligned with a shared direction and sense of purpose;
- Staff focused on objectives with the highest added value for EPPO;
- Strengthened process robustness and compliance.

| <b>Indicators</b>  | <b>Latest available 2023 data</b>                                 | <b>Estimates by end 2024</b>  | <b>Means of verification</b>                              |
|--|---|---|---|
| <b>Percentage of statutory posts and Seconded National Experts posts filled or offered by 31<sup>st</sup> December</b> | 90%   | >95%  | HR reports  |
| <b>Average over-the-year occupancy rate of statutory posts and SNEs posts</b>  | 88.4%   | Average over-the-year occupancy of year 2023 posts 90%<br><br>Average over-the-year occupancy of additional posts granted in year 2024 posts 70%. | HR reports  |
| <b>Timely completion of appraisal and reclassification exercise</b>  | Completion of appraisal exercise by Q2 and reclassification by Q4 | Completion of appraisal exercise by Q2 and reclassification by Q3   | Finalised appraisal reports and reclassification exercise |
| <b>Turnover rate</b>   | 5.3%  | < 5% of statutory staff leave on-own-initiative EPPO by end year 2023   | HR unit reports   |

#### *E.4 Digital services*

The EPPO delivers high-quality ICT infrastructure, systems and services to support its internal processes and its operational and administrative needs. The Digital Services unit will continue to explore solutions to further develop its capacity in decentralised working methods and collaboration tools, to strengthen business continuity assurance and adaptability in changing environments. As part of this objective, it will implement the most effective complementary set of self-delivered internal services combined with managed services provided by external suppliers or EU partners.

The EPPO plans to keep preparing within the limit of resources available, for acquisition in the mid-term, of digital workplace autonomy from the EC, and reinforce the basis for resilience of operation critical to IT systems, whilst maintaining a clear demarcation between operational and administrative information. This will include not only the standard set of office automation tools and capabilities but also the governance structure and support resources that will be needed on an increasing basis as systems and tools move to EPPO control and responsibility.

The EPPO will continue providing support to the Case Management Ecosystem, and to the new releases of the CMS during the year, to cover the increasing number of cases. Continuous effort is required in the deployment of the new versions, providing support to end users and maintenance services.

The application lifecycle strategy, including software development capability, will shift from an actual fully outsourced situation to an EPPO-owned controlled process and pipeline, with the capability of more granular and agile decisions and modular developments. The EPPO will strive to develop high-quality data centre infrastructure to support its internal processes and its operational and administrative needs. The EPPO will develop high-quality infrastructure security services to assure the security of information, and develop digitalisation and information infrastructure management practices to support continuous organisational change and improvement. Adequate business continuity in ICT infrastructure and systems within normal working regime and critical operations working will be a focus point in 2024, as well as the development of lifecycle management capabilities for the current and future business needs.

**Objective E.4.1 – Improve and maintain high-quality digital services, systems, network and infrastructure ensuring digitalisation, supporting business continuity, and enhancing user support.**

| <b>Actions</b>  |   |   |  |
|---|---|---|--|
| <ul style="list-style-type: none"> <li>• Develop the EPPO IT governance and strategic framework;</li> <li>• Promote digitalisation and information management practices to support continuous organisational change;</li> <li>• Explore new/improved ICT solutions for decentralised working methods and collaboration tools;</li> <li>• Application Lifecycle Management at EPPO (Building the internal capacity to run development services and be less reliant on external suppliers);</li> <li>• Ensure adequate business continuity in ICT services and systems within normal working regime and critical operations working regime, within the limit of available resources;</li> <li>• Prepare for mid-term acquisition of digital workplace autonomy from the EC;</li> <li>• Efficiently use IT and communication capabilities to support EPPO operational and strategic goals;</li> <li>• Develop, maintain and implement digital workflows;</li> <li>• Implement a dedicated digital projects' governance framework.</li> </ul> |   |   |  |
| <b>Expected results</b>   |   |   |  |
| <ul style="list-style-type: none"> <li>• Improved efficiency in ICT support;</li> <li>• Standardisation of information management services and processes;</li> <li>• Timely delivery of target, coherent and secure solutions.</li> </ul>   |   |   |  |
| <b>Indicators</b>   | <b>Latest available 2023 data</b>   | <b>Estimates by end 2024</b>  | <b>Means of verification</b>                 |
| <b>EPPO provided digital services availability during normal working regime</b>   | Digital workplace services provided by the EC, so outside indicator scope | Digital workplace services provided by the EC, so outside indicator scope<br><br>Every non-CMS digital service provided autonomously by the EPPO available > 95%.<br><br>User service support requests resolved within 2 working days in average. | Digital services unit reports and dashboards |

### *E.5 Processing of non-operational personal data*

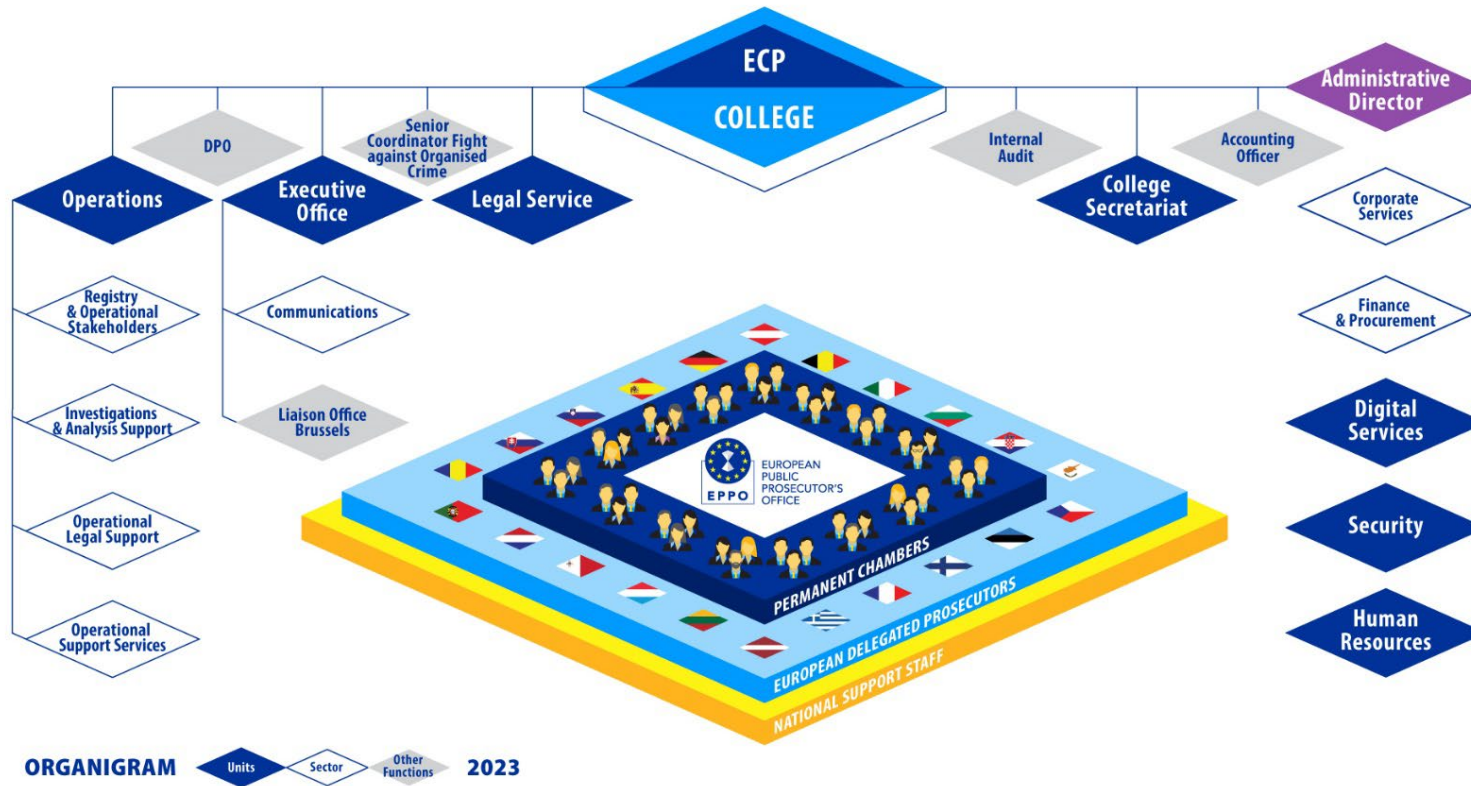
The EPPO will continue its actions to ensure compliance with the legal framework applicable to the processing of its administrative personal data, which is subject to a different legal framework than the processing of operational personal data. The volume of the data processed and expected to be processed has more than doubled, following the growth in staff, as well as the continued move to IT independence, leading to an increase in processing operations as well as volume of data.

| <b>Objective E.5.1 – Ensure and support the EPPO, in an independent manner, in processing of non-operational personal data.</b>   |                                   |                              |   |
|---|-----------------------------------|------------------------------|---|
| <b>Actions</b>  |                                   |                              |   |
| <ul style="list-style-type: none"> <li>• Ensuring training of all new staff, as well as refresher courses for existing staff;</li> <li>• Ensuring appropriate documentation is in place for all processing activities;</li> <li>• Increasing the responsiveness and workflows to process data subject rights requests;</li> <li>• Reflecting and anticipating data protection requirements when exploring and deciding upon new IT tools specifically in the context of IT independence.</li> </ul> |                                   |                              |   |
| <b>Expected results</b>   |                                   |                              |   |
| <ul style="list-style-type: none"> <li>• High level of compliance with the requirements of the data protection framework.</li> </ul>  |                                   |                              |   |
| <b>Indicators</b>   | <b>Latest available 2023 data</b> | <b>Estimates by end 2024</b> | <b>Means of verification</b>                            |
| <b>Percentage of DPO recommendations on the matter implemented within timeline</b>  | 95%                               | > 90%                        | DPO reports   |
| <b>Percentage of staff having undergone training/ awareness raising session on DP rules within 6 months of joining EPPO</b>   | 49%                               | > 95%                        | Staff training/ newcomer training / data protection day |

## **ANNEXES**

|                   |  |
|-------------------|--|
| <b>Annex I</b>    | Organisation Chart   |
| <b>Annex II</b>   | Resource Allocation per Activity   |
| <b>Annex III</b>  | Financial Resources  |
| <b>Annex IV</b>   | Human Resources – Quantitative   |
| <b>Annex V</b>    | Human Resources – Qualitative  |
| <b>Annex VI</b>   | Environmental Management   |
| <b>Annex VII</b>  | Building Policy  |
| <b>Annex VIII</b> | Privileges and Immunities  |
| <b>Annex IX</b>   | Evaluations  |
| <b>Annex X</b>    | Strategy for the Organisational Management and Internal Control Systems          |
| <b>Annex XI</b>   | Strategy for Cooperation with Third Countries and/or International Organisations |

## Annex I: Organisational chart



## Annex II: Resource allocation per activity 2024–2026

| Expenditure By Activity Area  | 2023       |            |                     | 2024       |            |                     | 2025       |            |                     | 2026       |            |                     |
|---|------------|------------|---------------------|------------|------------|---------------------|------------|------------|---------------------|------------|------------|---------------------|
|   | TA         | CA & SNE   | Budget allocated m€ | TA         | CA & SNE   | Budget allocated m€ | TA         | CA & SNE   | Budget requested m€ | TA         | CA & SNE   | Budget requested m€ |
| A. Deliver on the European Chief Prosecutor, the College, the European Prosecutors, the Permanent Chambers and the European Delegated Prosecutors' crime investigations and prosecution mandate | 126        | 47         | 43.3                | 132        | 47         | 49.3                | 225        | 56         | 64.0                | 255        | 62         | 82.3                |
| B. Deploy and make available information-, analysis- and case management tools, to bolster investigations and prosecutions effectiveness and efficiency   | 14         | 1          | 11.6                | 14         | 1          | 11.8                | 32         | 1          | 18.8                | 33         | 1          | 11.7                |
| C. 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      | 3          | 2          | 0.8                 | 3          | 2          | 0.8                 | 19         |            | 2.3                 | 19         |            | 2.7                 |
| D. Protect EPPO personnel, physical and digital assets from security threats  | 13         |            | 3.8                 | 25         |            | 5.5                 | 26         |            | 6.0                 | 26         |            | 6.6                 |
| E. Administer the EPPO to deliver on EU public administration standards   | 43         | 7          | 6.5                 | 58         | 7          | 8.1                 | 154        |            | 17.0                | 168        |            | 22.7                |
| <b>TOTAL</b>  | <b>199</b> | <b>57</b>  | <b>66.0</b>         | <b>232</b> | <b>57</b>  | <b>75.5</b>         | <b>456</b> | <b>57</b>  | <b>108.1</b>        | <b>501</b> |            | <b>126.1</b>        |
| EDPs  | 135        |            |                     | 172        |            |                     | 210        |            |                     | 220        |            |                     |
| <b>TOTAL with EDPs</b>  |            | <b>391</b> |                     |            | <b>461</b> |                     |            | <b>723</b> |                     |            | <b>784</b> |                     |

## Annex III: Financial resources 2024–2026

### Table 1 - Revenue

#### General revenues

| REVENUES              | 2023<br>Revenues (€) | 2024<br>Revenues (€) |
|-----------------------|----------------------|----------------------|
| EU contribution       | 65 996 394           | 75 488 321           |
| Other revenue         | -                    | -                    |
| <b>TOTAL REVENUES</b> | <b>65 996 394</b>    | <b>75 488 321</b>    |

| REVENUES  | General revenues  |                   |                   |                   |                         |                    |                    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------------|--------------------|--------------------|
|   | Budget<br>2022    | Budget<br>2023    | Budget 2024       |                   | VAR<br>2024/2023<br>(%) | Envisaged<br>2025  | Envisaged<br>2026  |
|   |                   |                   | EPPo request      | Authorised        |                         |                    |                    |
| <b>1 REVENUE FROM FEES AND CHARGES</b>  |                   |                   |                   |                   |                         |                    |                    |
| <b>2 CONTRIBUTIONS</b>  | 51 245 094        | 65 996 394        | 94 378 000        | 75 488 321        | 14.4%                   | 108 100 000        | 126 130 000        |
| - Of which assigned revenues deriving from previous years' surpluses                                      | 43 248            | 91 627            |                   |                   |                         |                    |                    |
| <b>3 THIRD COUNTRIES' CONTRIBUTION (incl. EEA/EFTA and candidate countries)</b>                           |                   |                   |                   |                   |                         |                    |                    |
| - Of which EEA/EFTA (excl. Switzerland)   |                   |                   |                   |                   |                         |                    |                    |
| - Of which candidate countries  |                   |                   |                   |                   |                         |                    |                    |
| <b>4 OTHER CONTRIBUTIONS</b>  |                   |                   |                   |                   |                         |                    |                    |
| <b>5 ADMINISTRATIVE OPERATIONS</b>  |                   |                   |                   |                   |                         |                    |                    |
| - Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 58) |                   |                   |                   |                   |                         |                    |                    |
| <b>6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT</b>  |                   |                   |                   |                   |                         |                    |                    |
| <b>7 CORRECTION OF BUDGETARY IMBALANCES</b>   |                   |                   |                   |                   |                         |                    |                    |
| <b>TOTAL</b>  | <b>51 245 094</b> | <b>65 996 394</b> | <b>94 378 000</b> | <b>75 488 321</b> | <b>14.4%</b>            | <b>108 100 000</b> | <b>126 130 000</b> |



*Additional EU funding: grant, contribution and service-level agreements*

| <b>REVENUES</b>       | <b>2023<br/>Revenues (€)</b> | <b>2024<br/>Revenues (€)</b> |
|-----------------------|------------------------------|------------------------------|
| <b>TOTAL REVENUES</b> | n/a                          | n/a                          |

| <b>REVENUES</b>   | <b>Additional EU funding: grant, contribution and service-level agreements</b> |                        |                     |                   |                                  |                           |                           |
|---|--|------------------------|---------------------|-------------------|----------------------------------|---------------------------|---------------------------|
|   | <b>Executed<br/>2022</b>   | <b>Budget<br/>2023</b> | <b>Budget 2024</b>  |                   | <b>VAR<br/>2024/2023<br/>(%)</b> | <b>Envisaged<br/>2025</b> | <b>Envisaged<br/>2026</b> |
|   |  |                        | <b>EPPO request</b> | <b>Authorised</b> |                                  |                           |                           |
| <b>ADDITIONAL EU FUNDING STEMMING FROM GRANTS (FFR Art.7)</b>                       |  |                        |                     |                   |                                  |                           |                           |
| <b>ADDITIONAL EU FUNDING STEMMING FROM CONTRIBUTION AGREEMENTS (FFR Art.7)</b>      |  |                        |                     |                   |                                  |                           |                           |
| <b>ADDITIONAL EU FUNDING STEMMING FROM SERVICE LEVEL AGREEMENTS (FFR Art. 43.2)</b> |  |                        |                     |                   |                                  |                           |                           |
| <b>TOTAL</b>  | n/a  | n/a                    | n/a                 | n/a               | n/a                              | n/a                       | n/a                       |

**Table 2 – Expenditure**

| Expenditure   | 2023                      |                        | 2024                      |                        |
|---|---------------------------|------------------------|---------------------------|------------------------|
|   | Commitment appropriations | Payment appropriations | Commitment appropriations | Payment appropriations |
| <b>Title 1 - Staff expenditure</b>                        | 29 643 700                | 29 643 700             | 31 591 000                | 34 021 500             |
| <b>Title 2 - Infrastructure and operating expenditure</b> | 7 830 147                 | 7 830 147              | 7 446 000                 | 8 329 789              |
| <b>Title 3 - Operational expenditure</b>                  | 28 522 547                | 28 522 547             | 32 851 321                | 33 137 032             |
| <b>TOTAL EXPENDITURE</b>                                  | <b>65 996 394</b>         | <b>65 996 394</b>      | <b>71 888 321</b>         | <b>75 488 321</b>      |

| EXPENDITURE                               | Commitment appropriations |                   |                   |                   |                   |                              |                              |
|---|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
|   | Executed Budget 2022      | Budget 2023       | Budget 2024       |                   | VAR 2024/2023 (%) | Envisaged 2025 <sup>11</sup> | Envisaged 2026 <sup>11</sup> |
|   |                           |                   | EPPo request      | Authorised        |                   |                              |                              |
| <b>Title 1: Staff Expenditure</b>         | <b>20 659 297</b>         | <b>29 643 700</b> | <b>45 103 000</b> | <b>34 021 500</b> | <b>14.9%</b>      | <b>51 820 000</b>            | <b>72 737 000</b>            |
| Salaries & allowances                     | 17 602 623                | 25 200 000        | 38 901 000        | 29 674 500        | 17.8%             | 44 230 000                   | 65 737 000                   |
| - of which establishment plan posts       | 15 150 298                | 23 600 000        | 35 700 000        | 27 939 000        | 18.4%             | 41 270 000                   | 61 758 000                   |
| - of which external personnel             | 2 452 326                 | 1 600 000         | 3 201 000         | 1 735 500         | 8.5%              | 2 960 000                    | 3 979 000                    |
| Expenditure relating to staff recruitment | 611 435                   | 1 230 000         | 2 530 000         | 685 000           | -48.8%            | 2 150 000                    | 1 144 000                    |
| Employer's pension contributions          |                           |                   |                   |                   |                   |                              |                              |
| Mission expenses                          | 40 000                    | 30 000            | 40 000            | 35 000            | 16.7%             | 40 000                       | 40 000                       |
| Socio-medical infrastructure              | 782 571                   | 1 105 000         | 1 760 000         | 1 800 000         | 63.6%             | 3 240 000                    | 3 519 000                    |
| Training                                  | 193 283                   | 330 200           | 82 000            | 235 000           | -27.4%            | 260 000                      | 270 000                      |
| External Services                         | 1 322 119                 | 1 591 500         | 1 605 000         | 1 537 000         | -3.4%             | 1 850 000                    | 1 975 000                    |
| Receptions, events and representation     | 14 000                    | 20 000            | 20 000            | 20 000            | 0.0%              | 20 000                       | 21 000                       |
| Social welfare                            |                           |                   |                   |                   |                   |                              |                              |

<sup>11</sup> Including impact of participation of Poland.

| Other staff-related expenditure                           | 93 265            | 137 000           | 165 000           | 35 000            | -81.6%       | 30 000             | 31 000             |
|---|-------------------|-------------------|-------------------|-------------------|--------------|--------------------|--------------------|
| <b>Title 2: Other administrative expenditure</b>          | <b>8 911 007</b>  | <b>7 830 147</b>  | <b>10 207 000</b> | <b>8 329 789</b>  | <b>6.1%</b>  | <b>11 900 000</b>  | <b>7 405 000</b>   |
| Rental of buildings and associated costs                  | 2 951 382         | 3 286 180         | 3 755 000         | 2 992 000         | -9.3%        | 4 100 000          | 3 130 000          |
| Information, communication technology and data processing | 5 454 916         | 4 160 300         | 5 624 000         | 4 881 789         | 15.4%        | 6 970 000          | 3 842 000          |
| Movable property and associated costs                     | 433 874           | 300 966           | 677 000           | 382 000           | 29.5%        | 755 000            | 358 000            |
| Current administrative expenditure                        | 70 835            | 82 700            | 101 000           | 74 000            | -10.5%       | 75 000             | 75 000             |
| Postage / Telecommunications                              |                   |                   |                   |                   |              |                    |                    |
| Meeting expenses  |                   |                   |                   |                   |              |                    |                    |
| Running costs in connection with operational activities   |                   |                   |                   |                   |              |                    |                    |
| Information and publishing                                |                   |                   |                   |                   |              |                    |                    |
| Studies   |                   |                   |                   |                   |              |                    |                    |
| Other infrastructure and operating expenditure            | 0                 | 0                 | 50 000            | 0                 | -            | 0                  | 0                  |
| <b>Title 3: Operational activities</b>                    | <b>20 653 623</b> | <b>28 522 547</b> | <b>39 068 000</b> | <b>33 137 032</b> | <b>16.3%</b> | <b>44 380 000</b>  | <b>45 988 000</b>  |
| <b>TOTAL EXPENDITURE</b>                                  | <b>50 223 927</b> | <b>65 996 394</b> | <b>94 378 000</b> | <b>75 488 321</b> | <b>14.4%</b> | <b>108 100 000</b> | <b>126 130 000</b> |

| EXPENDITURE   | Payment appropriations |                   |                   |                   |                   |                   |                   |
|---|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | Executed Budget 2022   | Budget 2023       | Budget 2024       |                   | VAR 2024/2023 (%) | Envisaged 2025    | Envisaged 2026    |
|   |                        |                   | EPO request       | Authorised        |                   |                   |                   |
| <b>Title 1: Staff Expenditure</b>                         | 20 368 169             | <b>29 643 700</b> | <b>45 103 000</b> | <b>34 021 500</b> | <b>14.9%</b>      | <b>51 820 000</b> | <b>72 737 000</b> |
| Salaries & allowances                                     | 17 588 868             | 25 200 000        | 38 901 000        | 29 674 500        | 17.8%             | 44 230 000        | 65 737 000        |
| - of which establishment plan posts                       | 15 160 298             | 23 600 000        | 35 700 000        | 27 939 000        | 18.4%             | 41 270 000        | 61 758 000        |
| - of which external personnel                             | 2 428 571              | 1 600 000         | 3 201 000         | 1 735 500         | 8.5%              | 2 960 000         | 3 979 000         |
| Expenditure relating to staff recruitment                 | 607 400                | 1 230 000         | 2 530 000         | 685 000           | -48.8%            | 2 150 000         | 1 144 000         |
| Employer's pension contributions                          |                        |                   |                   |                   |                   |                   |                   |
| Mission expenses  | 19 494                 | 30 000            | 40 000            | 35 000            | 16.7%             | 40 000            | 40 000            |
| Socio-medical infrastructure                              | 690 269                | 1 105 000         | 1 760 000         | 1 800 000         | 63.6%             | 3 240 000         | 3 519 000         |
| Training  | 142 926                | 330 200           | 82 000            | 235 000           | -27.4%            | 260 000           | 270 000           |
| External Services   | 1 216 596              | 1 591 500         | 1 605 000         | 1 537 000         | -3.4%             | 1 850 000         | 1 975 000         |
| Receptions, events and representation                     | 11 731                 | 20 000            | 20 000            | 20 000            | 0.0%              | 20 000            | 21 000            |
| Social welfare  |                        |                   |                   |                   |                   |                   |                   |
| Other staff-related expenditure                           | 90 883                 | 137 000           | 165 000           | 35 000            | -81.6%            | 30 000            | 31 000            |
| <b>Title 2: Other administrative expenditure</b>          | <b>4 122 124</b>       | <b>7 830 147</b>  | <b>10 207 000</b> | <b>8 329 789</b>  | <b>6.1%</b>       | <b>11 900 000</b> | <b>7 405 000</b>  |
| Rental of buildings and associated costs                  | 2 004 370              | 3 286 180         | 3 755 000         | 2 992 000         | -9.3%             | 4 100 000         | 3 130 000         |
| Information, communication technology and data processing | 1 683 028              | 4 160 300         | 5 624 000         | 4 881 789         | 15.4%             | 6 970 000         | 3 842 000         |
| Movable property and associated costs                     | 375 711                | 300 966           | 677 000           | 382 000           | 29.5%             | 755 000           | 358 000           |
| Current administrative expenditure                        | 59 014                 | 82 700            | 101 000           | 74 000            | -10.5%            | 75 000            | 75 000            |
| Postage / Telecommunications                              |                        |                   |                   |                   |                   |                   |                   |

| EXPENDITURE   | Payment appropriations  |                   |                   |                   |                         |                    |                    |
|---|-------------------------|-------------------|-------------------|-------------------|-------------------------|--------------------|--------------------|
|   | Executed Budget<br>2022 | Budget<br>2023    | Budget 2024       |                   | VAR<br>2024/2023<br>(%) | Envisaged<br>2025  | Envisaged<br>2026  |
|   |                         |                   | EPPO request      | Authorised        |                         |                    |                    |
| Meeting expenses  |                         |                   |                   |                   |                         |                    |                    |
| Running costs in connection with operational activities |                         |                   |                   |                   |                         |                    |                    |
| Information and publishing                              |                         |                   |                   |                   |                         |                    |                    |
| Studies   |                         |                   |                   |                   |                         |                    |                    |
| Other infrastructure and operating expenditure          | 0                       | 0                 | 50 000            | 0                 | -                       | 0                  | 0                  |
| <b>Title 3 Operational activities</b>                   | <b>14 750 198</b>       | <b>28 522 547</b> | <b>39 068 000</b> | <b>33 137 032</b> | <b>16.3%</b>            | <b>44 380 000</b>  | <b>45 988 000</b>  |
| <b>TOTAL EXPENDITURE</b>                                | <b>39 240 491</b>       | <b>65 996 394</b> | <b>94 378 000</b> | <b>75 488 321</b> | <b>14.4%</b>            | <b>108 100 000</b> | <b>126 130 000</b> |

**Table 3 - Budget outturn and cancellation of appropriations 2020 – 2022 (N-4 – N-2)**

| Budget outturn  | 2020 | 2021        | 2022         |
|---|------|-------------|--------------|
| Revenue actually received (+)   |      | 27 169 087  | 51 245 094   |
| Payments made (-)   |      | -18 542 140 | - 39 240 491 |
| Carry-over of appropriations (-)  |      | -6 802 809  | - 11 036 684 |
| Cancellation of appropriations carried over (+)                                     |      |             | 626 190      |
| Adjustment for carry-over of assigned revenue appropriations from previous year (+) |      |             |              |
| Exchange rate differences (+/-)   |      | 889         | -13 516      |
| Adjustment for negative balance from previous year (-) <sup>12</sup>                |      | -929 728    |              |
| Total   | -    | 895 299     | 1 580 593    |

<sup>12</sup> It is noted that since June 2021 was the date of the EPPO's financial autonomy from the European Commission, the figure in 2021 relates to Expenditure on carried over commitments (C8) from the European Commission (DG JUST).

## Annex IV: Human resources – quantitative information for 2024–2026<sup>13</sup>

Table 1 - Staff population and its evolution; Overview of all categories of staff

### A. Statutory staff and SNEs

| Staff                                 | Year 2022   |                                      |                         | Year 2023                         | Year 2024                          | Year 2025            | Year 2026            |
|---------------------------------------|---|--------------------------------------|-------------------------|-----------------------------------|------------------------------------|----------------------|----------------------|
|                                       | Authorised Budget                                 | Actually filled as of 31/12/2022     | Occupancy rate %        | Authorised staff                  | Authorised staff                   | Envisaged staff      | Envisaged staff      |
| <b>ESTABLISHMENT PLAN POSTS</b>       |   |                                      |                         |                                   |                                    |                      |                      |
| Administrators (AD)                   | 127   | 114                                  | 90%                     | 146                               | 160                                | 254                  | 281                  |
| Assistants (AST)                      | 40  | 33                                   | 83%                     | 49                                | 68                                 | 202                  | 220                  |
| Assistants/Secretaries (AST/SC)       | 4   | 2                                    | 50%                     | 4                                 | 4                                  | 0                    | 0                    |
| <b>TOTAL ESTABLISHMENT PLAN POSTS</b> | 171   | 149                                  | 87%                     | 199                               | 232                                | 456                  | 501                  |
| <b>OTHER STAFF</b>                    | <b>FTE corresponding to the authorised budget</b> | <b>Executed FTE as of 31/12/2022</b> | <b>Execution rate %</b> | <b>Headcount as of 31/12/2023</b> | <b>Headcount authorised budget</b> | <b>Envisaged FTE</b> | <b>Envisaged FTE</b> |
| Contract Agents (CA)                  | 48  | 36                                   | 75%                     | 28                                | 28                                 | 0                    | 0                    |
| Seconded National Experts (SNE)       | 29  | 22                                   | 76%                     | 24                                | 29                                 | 57                   | 63                   |
| <b>TOTAL OTHER STAFF</b>              | 77  | 58                                   | 75%                     | 57                                | 57                                 | 57                   | 63                   |
| <b>TOTAL STAFF</b>                    | <b>248</b>  | <b>207</b>                           | <b>83%</b>              | <b>256</b>                        | <b>289</b>                         | <b>513</b>           | <b>564</b>           |

### B. Additional external staff expected to be financed from grant, contribution or service-level agreements

N/A

<sup>13</sup> Figures are indicative and subject to future amendments

### C. Other Human Resources

- Structural service providers<sup>14</sup>

|                 | <b>Actually in place as of<br/>31/12/2023</b> |
|-----------------|---|
| <b>IT</b>       | 29  |
| <b>Security</b> | 2   |

- Interim workers

|               | <b>Total FTEs in year 2023</b> |
|---------------|--------------------------------|
| <b>Number</b> | 7.9                            |

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<sup>14</sup> Service providers are contracted by a private company and carry out specialised outsourced tasks of a horizontal/support nature. As per the Commission practices, for comparability of information, EPPO reports following the same general criteria: 1) no individual contract with the EPPO 2) on the EPPO central office premises, usually with a PC and desk 3) administratively followed by the EPPO (badge, etc.) and 4) contributing to the added value of the EPPO.

**Table 2 – Multi-annual staff policy plan 2024–2026**

| Function group<br>and grade | Year 2022         |                 |                             |                 | Year 2023         |             | Year 2024   |             | Year 2025 <sup>15</sup> |             | Year 2026   |             |
|-----------------------------|-------------------|-----------------|-----------------------------|-----------------|-------------------|-------------|-------------|-------------|-------------------------|-------------|-------------|-------------|
|                             | Authorised budget |                 | Actually filled as of 31/12 |                 | Authorised budget |             | Authorised  |             | Envisaged               |             | Envisaged   |             |
|                             | Permanent posts   | Temporary posts | Permanent posts             | Temporary posts | Perm. posts       | Temp. posts | Perm. posts | Temp. posts | Perm. Posts             | Temp. posts | Perm. posts | Temp. posts |
| AD 16                       |                   | 0               |                             | 0               |                   | 0           |             | 0           |                         | 0           |             | 0           |
| AD 15                       |                   | 1               |                             | 1               |                   | 1           |             | 1           |                         | 1           |             | 1           |
| AD 14                       |                   | 1               |                             | 1               |                   | 1           |             | 1           |                         | 1           |             | 1           |
| AD 13                       |                   | 22              |                             | 22              |                   | 23          |             | 25          |                         | 28          |             | 28          |
| AD 12                       |                   | 2               |                             | 1               |                   | 3           |             | 3           |                         | 3           |             | 3           |
| AD 11                       |                   | 3               |                             | 0               |                   | 2           |             | 2           |                         | 5           |             | 7           |
| AD 10                       |                   | 7               |                             | 10              |                   | 9           |             | 9           |                         | 11          |             | 12          |
| AD 9                        |                   | 7               |                             | 4               |                   | 8           |             | 8           |                         | 11          |             | 13          |
| AD 8                        |                   | 7               |                             | 7               |                   | 17          |             | 20          |                         | 26          |             | 37          |
| AD 7                        |                   | 42              |                             | 30              |                   | 40          |             | 44          |                         | 64          |             | 75          |
| AD 6                        |                   | 32              |                             | 37              |                   | 33          |             | 37          |                         | 64          |             | 64          |
| AD 5                        |                   | 3               |                             | 8               |                   | 9           |             | 10          |                         | 40          |             | 40          |
| <b>AD TOTAL</b>             |                   | <b>127</b>      |                             | <b>121</b>      |                   | <b>146</b>  |             | <b>160</b>  |                         | <b>254</b>  |             | <b>281</b>  |

<sup>15</sup> Including impact of participation of Poland.



| Function group<br>and grade | Year 2022         |                 |                             |                 | Year 2023         |             | Year 2024   |             | Year 2025   |             | Year 2026   |             |
|-----------------------------|-------------------|-----------------|-----------------------------|-----------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                             | Authorised budget |                 | Actually filled as of 31/12 |                 | Authorised budget |             | Authorised  |             | Envisaged   |             | Envisaged   |             |
|                             | Permanent posts   | Temporary posts | Permanent posts             | Temporary posts | Perm. posts       | Temp. posts | Perm. posts | Temp. posts | Perm. Posts | Temp. posts | Perm. posts | Temp. posts |
| AST 11                      |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 0           |             | 0           |
| AST 10                      |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 0           |             | 0           |
| AST 9                       |                   | 1               |                             | 0               |                   | 1           |             | 1           |             | 1           |             | 1           |
| AST 8                       |                   | 1               |                             | 0               |                   | 1           |             | 1           |             | 1           |             | 1           |
| AST 7                       |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 1           |             | 1           |
| AST 6                       |                   | 2               |                             | 0               |                   | 3           |             | 3           |             | 3           |             | 3           |
| AST 5                       |                   | 8               |                             | 3               |                   | 13          |             | 13          |             | 15          |             | 24          |
| AST 4                       |                   | 15              |                             | 20              |                   | 25          |             | 33          |             | 80          |             | 80          |
| AST 3                       |                   | 13              |                             | 10              |                   | 6           |             | 17          |             | 101         |             | 110         |
| AST 2                       |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 0           |             | 0           |
| AST 1                       |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 0           |             | 0           |
| <b>AST TOTAL</b>            |                   | <b>40</b>       |                             | <b>33</b>       |                   | <b>49</b>   |             | <b>68</b>   |             | <b>202</b>  |             | <b>220</b>  |
| AST/SC 6                    |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 0           |             | 0           |
| AST/SC 5                    |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 0           |             | 0           |
| AST/SC 4                    |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 0           |             | 0           |

| Function group and grade | Year 2022         |                 |                             |                 | Year 2023         |             | Year 2024   |             | Year 2025   |             | Year 2026   |             |
|--------------------------|-------------------|-----------------|-----------------------------|-----------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                          | Authorised budget |                 | Actually filled as of 31/12 |                 | Authorised budget |             | Authorised  |             | Envisaged   |             | Envisaged   |             |
|                          | Permanent posts   | Temporary posts | Permanent posts             | Temporary posts | Perm. posts       | Temp. posts | Perm. posts | Temp. posts | Perm. Posts | Temp. posts | Perm. posts | Temp. posts |
| AST/SC 3                 |                   | 1               |                             | 0               |                   | 1           |             | 1           |             | 0           |             | 0           |
| AST/SC 2                 |                   | 3               |                             | 2               |                   | 3           |             | 3           |             | 0           |             | 0           |
| AST/SC 1                 |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 0           |             | 0           |
| <b>AST/SC TOTAL</b>      |                   | 4               |                             | 2               |                   | 4           |             | 0           |             | 0           |             | 0           |
| <b>TOTAL</b>             |                   | 171             |                             | 156             |                   | 199         |             | 232         |             | 456         |             | 501         |
| <b>GRAND TOTAL</b>       |                   | <b>171</b>      |                             | <b>156</b>      |                   | <b>199</b>  |             | <b>232</b>  |             | <b>456</b>  |             | <b>501</b>  |

### External personnel

#### Contract Agents

| Contract agents    | Headcount corresponding to the authorised budget 2022 | Executed FTE as of 31/12/2022 | Headcount as of 31/12/2022 | Headcount corresponding to the authorised budget 2023 | Headcount authorised 2024 | Headcount envisaged 2025 | Headcount envisaged 2026 |
|--------------------|---|-------------------------------|----------------------------|---|---------------------------|--------------------------|--------------------------|
| Function Group IV  | 27  | 13.7                          | 18                         | 14  | 14                        | 0                        | 0                        |
| Function Group III | 18  | 14.8                          | 21                         | 14  | 14                        | 0                        | 0                        |
| Function Group II  | 3   | 2.4                           | 2                          | 0   | 0                         | 0                        | 0                        |
| Function Group I   | 0   | 0                             | 0                          | 0   | 0                         | 0                        | 0                        |
| <b>TOTAL</b>       | <b>48</b>   | <b>30.9</b>                   | <b>41</b>                  | <b>28</b>   | <b>28</b>                 | <b>0</b>                 | <b>0</b>                 |

Seconded National Experts

| Seconded National Experts | Headcount corresponding to the authorised budget 2022 | Executed FTE as of 31/12/2022 | Headcount as of 31/12/2022 | Headcount corresponding to the authorised budget 2023 | Headcount authorised 2024 | Headcount envisaged 2025 | Headcount envisaged 2026 |
|---------------------------|---|-------------------------------|----------------------------|---|---------------------------|--------------------------|--------------------------|
| <b>TOTAL</b>              | <b>29</b>   | <b>24</b>                     | <b>24</b>                  | <b>29</b>   | <b>29</b>                 | <b>57</b>                | <b>63</b>                |

**Table 3 - Recruitment forecasts 2024 following retirement/mobility or new requested posts**

(Information on the entry level for each type of posts: indicative table)

| Job title in the EPPO  | Type of contract<br>(Official, TA or CA)  |  | TA/Official<br>Function group/grade of recruitment internal (brackets) and external (single grade) foreseen for publication* |                     | CA<br>Recruitment Function Group (I, II, III or IV) |
|--|---|--|--|---------------------|---|
|  | Due to foreseen retirement/mobility       | New post requested due to additional tasks | Internal (brackets)  | External (brackets) |   |
| Allocation of new posts / replacement of staff members due to resignation / contract expiry and definition of profiles | Number of anticipated retirements, if any | 163 requested<br>13 authorised             |  | 13                  | n/a   |

\*Indication of both is required

## Annex V: Human resources – qualitative information for 2024–2026

### A. Recruitment policy

Implementing rules in place:

|                   | IR | Yes | No | If no, which other implementing rules are in place   |
|-------------------|----|-----|----|--|
| Engagement of CA  |    | Y   |    | EPPO College Decision 086/2021 of 08/09/2021 on General Implementing Provisions regarding Art. 79(2) of the Conditions of Employment of Other Servants of the EU, governing the conditions of employment of Contract Staff employed under the terms of Art. 3 thereof. |
| Engagement of TA  |    | Y   |    | EPPO College Decision 110/2021 of 25/10/2021 laying down General Implementing Provisions on the procedure governing the engagement and use of Temporary Staff under Art. 2(f) of the Conditions of Employment of Other Servants of the European Union.                 |
| Middle management |    | Y   |    | EPPO College Decision 113/2021 of 25/10/2021 on Middle Management Staff.   |
| Type of posts     |    | Y   |    | EPPO College Decision 092/2021 of 22/09/2021 on Types of Post and Post Titles in the EPPO.   |

The selection procedures of the EPPO comply with the relevant EU regulations and implementing rules on the recruitment and use of temporary and contract agents, adopted by the EPPO in accordance with Article 110 of the Staff Regulations.

The EPPO launches external as well as inter-agency selection procedures and, depending on the need, makes use of EPSO CAST lists.

As a general rule, the EPPO selection procedures include the following stages:

- A vacancy notice is published on the EPPO website, on the EPSO website, and relevant information is sent to all the EU agencies.
- The vacancy notice includes information on the eligibility and selection criteria, types of duties, duration of contract and recruitment grade.
- A Selection Committee is appointed, taking into consideration gender balance and broad geographical representation. External members are invited in cases where specific expertise is required.
- Applicants are first screened on the basis of their applications in order to identify the candidates who best match the published requirements.

- The best candidates are invited for an interview and a written test. The questions are established by the members of the Selection Committee before the screening of the applications, and as a general rule, are presented to all the candidates interviewed.
- The Selection Committee may draft a list of the most suitable candidates and present it to the Appointing Authority of the EPPO, who makes the final decision.
- The result of the selection procedure is communicated to all the candidates.
- Especially for Contract Agents, the EPPO makes use of the EPSO reserve lists, when required.

### *Seconded National Experts (SNEs)*

The EPPO intends to recruit SNEs in order to benefit from their high level of professional knowledge and expertise. The procedure for their recruitment will be similar to the one used for the recruitment of contract staff.

### *European Delegated Prosecutors (EDPs)*

The EPPO staff includes the European Delegated Prosecutors, who are highly specialised experts in the participating Member States. The EDPs carry out their tasks under the supervision of the European Prosecutors, and under the direction and instruction of the competent Permanent Chambers. They are located in the participating Member States.

Their recruitment follows a specific procedure, as it is defined by the Council Regulation (EU) 2017/1939 of 12 October 2017, implementing enhanced cooperation on the establishment of the EPPO.

### *Grades and function groups*

In accordance with the Staff Regulations and CEOS and the relevant implementing rules, and within the limits set by the EPPO's Establishment Plan, the EPPO recruits Temporary Agents at grades ranging from AD 5 to AD 8 for function group AD, AST 1 to AST 4 for function group AST and AST/SC 1 to AST/SC 2 for function group AST/SC. The recruitment at higher grades (i.e. AD 9 to AD 11, and in exceptional cases at AD 12), is limited to filling middle management positions, or where specific expertise is required.

### *Profile of staff and duration of employment*

For the majority of its activities, the EPPO requires experts who can handle criminal cases. These tasks are related to the implementation of the EPPO's core activities. Additional tasks involve the management and functioning of the EPPO, in order to provide technical and administrative support to its core business.

The contract for Temporary Agents is for three years. In line with Article 8 of the CEOS, this contract may be renewed for three more years. In case of second renewal, the contract will be for an indefinite period.

The contract for Contract Agents is for two years. In line with Article 85 of the CEOS, this contract may be renewed for three years. In case of second renewal, the contract will be for an indefinite period.

## B. Appraisal and reclassification/promotions

Implementing rules in place:

|                        | Yes | No | If no, which other implementing rules are in place   |
|------------------------|-----|----|--|
| Reclassification of TA | Y   |    | EPPO College Decision 088/2021 of 08/09/2021 laying down General Implementing Provisions regarding Art. 54 of the Conditions of Employment of Other Servants of the European Union.  |
| Reclassification of CA | Y   |    | EPPO College Decision 087/2021 of 08/09/2021 on General Implementing Provisions regarding Art. 87(3) of the Conditions of Employment of Other Servants of the European Union.  |
| Appraisal of TA        | Y   |    | EPPO College Decision 111/2021 of 25/10/2021 laying down General Provisions for implementing Art. 43 of the Staff Regulations and implementing the first paragraph of Art. 44 of the Staff Regulations for Temporary Staff.                      |
| Appraisal of CA        | Y   |    | EPPO College Decision 112/2021 of 25/10/2021 on General Provisions for implementing Art. 87(1) of the Conditions of Employment of Other Servants of the European Union and implementing the first paragraph of ART. 44 of the Staff Regulations. |

The annual appraisal exercise focuses on staff performance. This includes a dialogue between the actors involved and the possibility for appeal.

The first reclassification procedure took place in 2022. In accordance with the Staff Regulations and implementing rules, eligibility criteria require a minimum of two years of service in the current grade.

The EPPO estimates a reclassification in accordance with Annex IB and Annex XIII of the Staff Regulations.

**Table 1: Reclassification of TA/promotion of Officials**

| Grades | Average seniority in the grade among reclassified staff |                 |                 |                 |               |   |  |
|--------|---|-----------------|-----------------|-----------------|---------------|---|--|
|        | Year N-4 (2019)   | Year N-3 (2020) | Year N-2 (2021) | Year N-1 (2022) | Year N (2023) | Actual average over 5 years <sup>16</sup> | Average over 5 years (according to Decision C(2015)9563) |
| AD 5   |   |                 |                 | 3.6             | 2.33          |   | 2.8  |
| AD 6   |   |                 |                 | 2.5             | 2.90          |   | 2.8  |
| AD 7   |   |                 |                 | 2.9             | 2.83          |   | 2.8  |

<sup>16</sup> The average is not applicable; the first reclassification exercise was in 2022.

| Grades                          | Average seniority in the grade among reclassified staff |                    |                    |                    |                  |   |  |
|---------------------------------|---|--------------------|--------------------|--------------------|------------------|---|--|
|                                 | Year N-4<br>(2019)                                      | Year N-3<br>(2020) | Year N-2<br>(2021) | Year N-1<br>(2022) | Year N<br>(2023) | Actual<br>average over<br>5 years <sup>16</sup> | Average over 5 years<br>(according to Decision<br>C(2015)9563) |
| AD 8                            |   |                    |                    | 4.0                |                  |   | 3  |
| AD 9                            |   |                    |                    | 4.0                | 3.71             |   | 4  |
| AD 10                           |   |                    |                    |                    | 2.87             |   | 4  |
| AD 11                           |   |                    |                    | 6.0                |                  |   | 4  |
| AD 12                           |   |                    |                    |                    |                  |   | 6.7  |
| AD 13                           |   |                    |                    |                    |                  |   | 6.7  |
| AST 1                           |   |                    |                    |                    |                  |   | 3  |
| AST 2                           |   |                    |                    |                    |                  |   | 3  |
| AST 3                           |   |                    |                    | 3.1                | 2.69             |   | 3  |
| AST 4                           |   |                    |                    | 2.5                | 2.86             |   | 3  |
| AST 5                           |   |                    |                    | 10.3               | 7.08             |   | 4  |
| AST 6                           |   |                    |                    |                    |                  |   | 4  |
| AST 7                           |   |                    |                    |                    |                  |   | 4  |
| AST 8                           |   |                    |                    |                    |                  |   | 4  |
| AST 9                           |   |                    |                    |                    |                  |   |  |
| AST 10<br>(Senior<br>Assistant) |   |                    |                    |                    |                  |   | 5  |
| AST/SC 1                        |   |                    |                    |                    |                  |   | 4  |
| AST/SC 2                        |   |                    |                    |                    | 2.67             |   | 5  |
| AST/SC 3                        |   |                    |                    |                    |                  |   | 5.9  |
| AST/SC 4                        |   |                    |                    |                    |                  |   | 6.7  |
| AST/SC 5                        |   |                    |                    |                    |                  |   | 8.3  |



**Table 2: Reclassification of Contract staff**

| Function Group | Grade | Staff in activity at 1.1.Year N-2 (01.01.2022) | How many staff members were reclassified in Year N-1 (2023) | Average number of years in grade of reclassified staff members | Average over 5 years (according to Decision C(2015)9563) |
|----------------|-------|--|---|--|--|
| CA IV          | 17    |  |   |  | Between 6 and 10 years                                   |
|                | 16    |  | 2   | 2.79   | Between 5 and 7 years                                    |
|                | 15    |  |   |  | Between 4 and 6 years                                    |
|                | 14    |  |   |  | Between 3 and 5 years                                    |
|                | 13    |  | 1   | 2.84   | Between 3 and 5 years                                    |
| CA III         | 12    |  |   |  |  |
|                | 11    |  |   |  | Between 6 and 10 years                                   |
|                | 10    |  | 2   | 2.71   | Between 5 and 7 years                                    |
|                | 9     |  |   |  | Between 4 and 6 years                                    |
|                | 8     |  |   |  | Between 3 and 5 years                                    |
| CA II          | 6     |  |   |  | Between 6 and 10 years                                   |
|                | 5     |  |   |  | Between 5 and 7 years                                    |
|                | 4     |  |   |  | Between 3 and 5 years                                    |
| CA I           | 2     |  |   |  | Between 6 and 10 years                                   |
|                | 1     |  |   |  | Between 3 and 5 years                                    |

**C. Gender representation**

Gender balance – breakdown by contract type and category (as of 31/12/2023):

**Table 1 - Data on 31/12/2023 - statutory staff (only officials, AT and AC)**

|               |                                | Official |    | Temporary |       | Contract Agents |      | Grand Total |            |
|---------------|--------------------------------|----------|----|-----------|-------|-----------------|------|-------------|------------|
|               |                                | Staff    | %  | Staff     | %     | Staff           | %    | Staff       | %          |
| <b>Female</b> | Administrator level            | 0        | 0% | 46        | 22.2% | 0               | 0%   | 46          | 22.2%      |
|               | Assistant level (AST & AST/SC) | 0        | 0% | 29        | 14%   | 14              | 6.8% | 43          | 20.8%      |
|               | Total                          | 0        | 0% | 75        | 36.2% | 14              | 6.8% | <b>89</b>   | <b>43%</b> |

|                    |                                |   |    |     |       |    |       |            |            |
|--------------------|--------------------------------|---|----|-----|-------|----|-------|------------|------------|
| <b>Male</b>        | Administrator level            | 0 | 0% | 87  | 42%   | 0  | 0%    | 87         | 42%        |
|                    | Assistant level (AST & AST/SC) | 0 | 0% | 20  | 9.7%  | 11 | 5.3%  | 31         | 15%        |
|                    | Total                          | 0 | 0% | 107 | 51.7% | 11 | 5.3%  | <b>118</b> | <b>57%</b> |
| <b>Grand Total</b> |                                | 0 | 0% | 182 | 87.9% | 25 | 12.1% | 207        | 100%       |

**Table 1b - Data on 31/12/2023 - European Delegated Prosecutors (EDPs)**

| EDPs          | Number     | %             |
|---------------|------------|---------------|
| <b>Female</b> | 57         | <b>43,84%</b> |
| <b>Male</b>   | 73         | <b>56.15%</b> |
| <b>Total</b>  | <b>130</b> | <b>100%</b>   |

**Table 2 - Data regarding gender evolution over 5 years of the Middle and Senior management<sup>17</sup>**

|                        | 20     |     | 18     |     | 20     |     | 23     |   |
|------------------------|--------|-----|--------|-----|--------|-----|--------|---|
|                        | Number | %   | Number | %   | Number | %   | Number | % |
| <b>Female Managers</b> | n/a    | n/a | n/a    | n/a | 1      | 17% |        |   |
| <b>Male Managers</b>   | n/a    | n/a | n/a    | n/a | 5      | 83% |        |   |

<sup>17</sup> Staff defined as middle manager by the applicable General Implementing provisions on middle management. As Senior Managers only the ECP and the AD are reported.

## D. Geographical Balance

**Table 1 - Table on 31/12/2023 - statutory staff only (officials, AT and AC)**

| Nationality           | AD + AC FG IV |   | AST/SC- AST + CA FGI/CA FGII/CA FGIII |  | TOTAL  |                  |
|-----------------------|---------------|---|---------------------------------------|--|--------|------------------|
|                       | Number        | % of total staff members in AD and FG IV categories | Number                                | % of total staff members in AST SC/AST and FG I, II and III categories | Number | % of total staff |
| Austria               | 1             | 0.5%  | 0                                     | 0.0%   | 1      | 0.50%            |
| Belgium               | 15            | 7.2%  | 5                                     | 2.4%   | 20     | 9.60%            |
| Bulgaria              | 5             | 2.4%  | 3                                     | 1.4%   | 8      | 3.80%            |
| Croatia               | 1             | 0.5%  | 2                                     | 1.0%   | 3      | 1.50%            |
| Cyprus                | 3             | 1.4%  | 0                                     | 0.0%   | 3      | 1.40%            |
| Czech Republic        | 2             | 1.0%  | 1                                     | 0.5%   | 3      | 1.50%            |
| Denmark               | 0             | 0.0%  | 0                                     | 0.0%   | 0      | 0.00%            |
| Estonia               | 1             | 0.5%  | 0                                     | 0.0%   | 1      | 0.50%            |
| Finland               | 2             | 1.0%  | 0                                     | 0.0%   | 2      | 1.00%            |
| France                | 8             | 3.9%  | 3                                     | 1.4%   | 11     | 5.30%            |
| Germany               | 7             | 3.4%  | 4                                     | 1.9%   | 11     | 5.30%            |
| Greece                | 12            | 5.8%  | 12                                    | 5.8%   | 24     | 11.60%           |
| Hungary               | 5             | 2.4%  | 2                                     | 1.0%   | 7      | 3.40%            |
| Ireland               | 2             | 1.0%  | 2                                     | 1.0%   | 4      | 2.00%            |
| Italy                 | 18            | 8.7%  | 12                                    | 5.8%   | 30     | 14.50%           |
| Latvia                | 1             | 0.5%  | 2                                     | 1.0%   | 3      | 1.50%            |
| Lithuania             | 3             | 1.4%  | 3                                     | 1.4%   | 6      | 2.80%            |
| Luxembourg            | 1             | 0.5%  | 0                                     | 0.0%   | 1      | 0.50%            |
| Malta                 | 1             | 0.5%  | 2                                     | 1.0%   | 3      | 1.50%            |
| Netherlands           | 3             | 1.4%  | 0                                     | 0.0%   | 3      | 1.40%            |
| Poland                | 3             | 1.4%  | 2                                     | 1.0%   | 5      | 2.40%            |
| Portugal              | 5             | 2.4%  | 1                                     | 0.5%   | 6      | 2.90%            |
| Romania               | 21            | 10.1%   | 10                                    | 4.8%   | 31     | 14.90%           |
| Slovakia              | 2             | 1.0%  | 2                                     | 1.0%   | 4      | 2.00%            |
| Slovenia              | 5             | 2.4%  | 0                                     | 0.0%   | 5      | 2.40%            |
| Spain                 | 6             | 2.9%  | 6                                     | 2.9%   | 12     | 5.80%            |
| Sweden                | 0             | 0.0%  | 0                                     | 0.0%   | 0      | 0.00%            |
| <i>United Kingdom</i> | 0             | 0.0%  | 0                                     | 0.0%   | 0      | 0.00%            |
| <b>TOTAL</b>          | 133           | 64.2%   | 74                                    | 35.8%  | 207    | 100%             |

**Table 2 - Evolution over 5 years of the most represented nationality in the EPPO**

| Most represented nationality | 2018   |     | 2023   |       |
|------------------------------|--------|-----|--------|-------|
|                              | Number | %   | Number | %     |
| Romania                      | n/a    | n/a | 31     | 14.9% |

### E. Schooling

There are two European Schools in Luxembourg; one is located in Kirchberg and the other in Mamer. They are Type 1 European Schools, which means that they are free of charge for the children of EPPO staff members.

EPPO staff members are able to provide their children with an education in their mother tongue. The European Schools offer the European Baccalaureate, which is recognised in all Member States.

|  |      |   |    |   |
|--|------|---|----|---|
| Agreement in place with the European School(s) of Luxembourg (LU I & LUX II) |      |   |    |   |
| Contribution agreements signed with the EC on type I European schools        | Yes  | X | No |   |
| Contribution agreements signed with the EC on type II European schools       | Yes  |   | No | X |
| Number of service contracts in place with international schools:             | None |   |    |   |
| Description of any other solutions or actions in place: n/a                  |      |   |    |   |

## **Annex VI. Environmental management**

The EPPO occupies part of a building provided rent-free by the host state. This means that many of the environmental management parameters are managed by the host state, in full compliance with local environmental requirements. The IT infrastructure is currently provided by DIGIT, and the EPPO benefits from the same standard of environmental considerations that are applied at the European Commission.

The EPPO is taking a series of steps towards environment management, in its HQ premises, such as reduced CO<sub>2</sub> impact of business-related travel and increased online meetings, interviews of candidates etc. Water filtering machines have been installed. The EPPO has improved waste separation by introducing recycling bins on every floor.

The EPPO aims to implement organisational measures to monitor and reduce its energy and water consumption, increase the use of sustainable procurement processes, such as local (sub-)suppliers and sustainable products (e.g. for cleaning and catering services). The EPPO also aims to reduce the use of electricity through the utilisation of energy-saving office equipment (i.e. Energy Star labelled computers, copiers, printers), and to reduce paper use in the office through the extensive use of electronic paperless systems (i.e. ARES).

## Annex VII: Building policy

The EPPO occupies part of a building provided rent-free by the host state. A further two floors will be delivered in 2024, resulting in ten office floors in the Tower and four floors in the Annex. Once fully delivered, there will be 340 office spaces and 19 meeting rooms of varying capacity, from 10 to 68 persons.

The lease agreement between the host state and the EPPO has been signed in 2022, and contains the conditions for payment of service costs by the EPPO. The utility costs amount to 750K with the two additional floors delivered.

| Building Name and type | Location  | SURFACE AREA (in m <sup>2</sup> ) |            |       | RENTAL CONTRACT |                          |                 |                     |  | Host country (grant or support)                                   |
|------------------------|---|-----------------------------------|------------|-------|-----------------|--------------------------|-----------------|---------------------|--|---|
|                        |   | Office space                      | non-office | Total | RENT (€/year)   | Duration of the contract | Type            | Breakout clause Y/N | Conditions attached to the breakout clause (if applicable) |   |
| EPPO Headquarters      | 11 Avenue John F. Kennedy, 1855 Luxembourg Luxembourg | 4 700                             | 5 800      | 10500 | n/a             | 20 years                 | Lease agreement |                     |  | Host State support by providing and maintaining the accommodation |

## Annex VIII: Privileges and immunities<sup>18</sup>

| EPPO privileges | Privileges granted to staff  |  |
|-----------------|--|--|
|                 | Protocol of privileges and immunities / diplomatic status  | Education / day care   |
|                 | The Luxembourgish government granted diplomatic status to the European Chief Prosecutor, the European Prosecutors and the Administrative Director. | The children of the staff of the EPPO have access to the European schools in Luxembourg.<br><br>More information can be found in Annex V, under section 'Schooling'. |

<sup>18</sup> As per Host Agreement signed between the EPPO and the Government of the Luxembourg on 23.03.2019.

## Annex IX. Evaluations

### External Evaluations

The report of the audit of the **European Court of Auditors (ECA)** was published in the fourth quarter of 2023. The European Court of Auditors (ECA) concluded that the EPPO's revenue and payments underlying the accounts for the year ended 31 December 2022 are legal and regular in all material respects. The EPPO is following up on the ECA's previous year's recommendations and is closely monitoring the implementation of the action plans, which is reported upon in the Consolidated Annual Activity Report.

The **European Data Protection Supervisor (EDPS)** holds regular meetings with the Data Protection Function of EPPO, and provides recommendations following inspection activities.

### Internal Monitoring and Evaluation

The first internal audit engagement of the **Internal Audit Service (IAS)** was initiated in the second quarter of 2023 and consisted of a limited review of the building blocks of assurance in place within EPPO budget implementation environment. A report is being expected in early 2024.

The EPPO has set up its **Internal Audit Capability (IAC)**, responsible for providing internal audit assurance and consulting services.

In order to reinforce the EPPO's internal monitoring and evaluation framework, **Key Performance Indicators (KPIs)** have been defined, linked to the annual and multi-annual work programme. The KPIs are monitored on a regular basis to assess the EPPO's overall progress towards achieving its objectives to take corrective actions where needed.

The EPPO has set up an internal **Data Protection Function** to ensure and support, in an independent manner, the EPPO in achieving that the processing of operational as well as administrative personal data, is done in a way that is both lawful and in compliance with the provisions set out in the EPPO Regulation. Specifically, the Data Protection Officer, as appointed by the College, has a number of explicit legal obligations as set out in the EPPO Regulation, including incorporating the obligations under Regulation 1725/2018. The Data Protection Officer is obliged by the legal framework to provide an annual report to the European Chief Prosecutor and the College.

## Annex X. Strategy for organisational management and internal control systems

### Internal Control Environment

The EPPO administrative internal control environment<sup>19</sup> is organized based on the Three Lines of Defence Model. This model distinguishes between the following functions involved in the effective implementation of internal control and risk management within EPPO:

1. First Line of Defence: The EPPO functions which own and manage internal control and risks.
2. Second Line of Defence: The EPPO functions which oversee internal control and risk management.
3. Third Line of Defence: The EPPO functions which provide independent assurance.

An additional fourth layer of defence, the “Fourth Line of Defence” is the European Court of Auditors (“ECA”) whose mission is to audit independently the collection and spending of European Union funds and, through this, to assess the way that the European institutions discharge the internal control functions.

One key component of the EPPO internal control environment is the Internal Control Framework (“ICF”) <sup>20</sup> which consists of five components and seventeen principles based on the COSO 2013 Internal Control-Integrated Framework<sup>21,22</sup>, and guarantees flexibility for management and the organisational entities to adapt them to their specific context, while ensuring a consistent implementation and assessment reporting thereof.

On 02/06/2023, the Administrative Director, as part of its duty of the EPPO Authorising Officer, established formally the minimum standards he expects to see progressed toward to provide his assurance on the execution of EPPO Budget (assessment criteria) for each of the 17 internal control principles established by the EPPO Internal Control Framework.

The Internal Control Officer gathered relevant evidence (e.g. policies, procedures, and records) and performed a detailed review to determine whether the assessment criteria are respected (preliminary assessment of the implementation of the ICF on 31/08/2023). For the identified deviations, the Internal Control Officer corroborated further with the concerned stakeholders in order to identify the underlying root causes and proposed specific recommendations for addressing the issues identified. The full implementation of the ICF is

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<sup>19</sup> Decision EPPO/2023/AD/155 of the Administrative Director on the policy of the EPPO Administrative Internal Control Environment

<sup>20</sup> Decision 18/2021 of the College of the European Public Prosecutor's Office of 24 March 2021 on the European Public Prosecutor's Office Internal Control Framework

<sup>21</sup> EC Communication to the Commission from Commissioner Oettinger, Revision of the Internal Control Framework, 19 April 2017, C(2017) 2373 final

<sup>22</sup> The full text of the Internal Control-Integrated Framework is available at [www.coso.org](http://www.coso.org)



continuously monitored and reported upon at least once per year through the Annual Activity Report.

### **Anti-fraud Strategy**

In accordance with Article 19 (4)(g) of the EPPO Regulation<sup>23</sup>, the Administrative Director shall be responsible for preparing an internal anti-fraud strategy for the EPPO, and for presenting it to the College for approval. Moreover, in accordance with Article 114(b) of the EPPO Regulation, the College, on the proposal of the European Chief Prosecutor, shall adopt an anti-fraud strategy, which is proportionate to the fraud risks having regard to the cost-benefit of the measures to be implemented.

Therefore, the EPPO adopted its anti-fraud strategy on 7 April 2021 (College Decision 20/2021). The EPPO developed and implemented its anti-fraud strategy in 2021, based on the methodology provided by OLAF and the Commission's anti-fraud strategy. It set out an action plan covering the period 2021–2022. During 2022, the EPPO reviewed and updated this strategy, setting up the new Anti-fraud Strategy covering the period 2023–2025. Its implementation will continue to be monitored annually with reporting to management.

The updated version of the Anti-fraud Strategy 2023–2025 reflects the lessons learned as well as the shortcomings identified from its first implementation to ensure continuity and anticipate emerging risks identified through the implementation of the Risk Management Policy (adopted by the EPPO College on 12/05/2021 - EPPO College Decision 043/2021). As an outcome of this review, the Anti-fraud Strategy life cycle is proposed to be expanded for two (2) to three (3) years covering 2023 to 2025. The objectives are proposed to be kept similar but the action plan has been updated and specific Key Performance Indicators have been fine-tuned. Finally, the updated Anti-fraud Strategy action plan is proposed to be monitored on a regular basis (at least annually) by the staff nominated Ethics coordinator (currently Internal Control Officer) under Supervised of the Administrative Director.

An essential part of the EPPO Anti-fraud Strategy is the fraud risk assessment, which is carried out annually and coordinated with the annual risk assessment in order to consider the existing control structure. The first fraud risk assessment exercise for EPPO was carried out in January 2021. The EPPO Anti-fraud Strategy sets three key objectives which aim to encompass all stages of the anti-fraud cycle: prevention, detection, investigation, recovery and sanction. These objectives are the following:

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<sup>23</sup> COUNCIL REGULATION (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO').

1. Promote a robust anti-fraud culture, as well as encouraging high ethical standards in line with the activities of the EPPO.
2. Clarify roles and functions in relation to fraud risks.
3. Put in place procedures and processes for fraud prevention and detection purposes.

Each objective is linked with a set of specific anti-fraud related actions and indicators that are used for its assessment on an annual basis.

### **Risk Management**

The EPPO adopted its Internal Control Framework (ICF) on 12 May 2021. Risk Management is part of effective internal control. Whereas the 17 Internal Control Principles (ICPs) constitute the basic management principles, Risk Management facilitates the establishment of unit-specific internal control environments and strategies, focusing on the activities and domains representing the highest risks.

The EPPO Risk Management process is divided into the following five steps:

1. Identification of objectives and outputs.
2. Risk identification and assessment.
3. Selection of risk response.
4. Implementation of risk response.
5. Monitoring and reporting.

The risk assessment exercise is the overall process of risk identification, analysis and evaluation and it is performed at least on an annual basis. Potential threats that could impact upon the achievement of the objectives of the EPPO are identified, and corresponding mitigating actions are defined as part of a critical risk assessment exercise.

The most critical risks identified for EPPO's activities and objectives and the corresponding mitigating actions are the following:

1. Disproportion between the growing number of cases that have to be handled and the stagnation of means at EPPO disposal.

#### **Mitigating actions:**

- Priority given to the continued growth in the number of EDPs over 2024.
- Sustained investment in automation and digital processing of Cases information and NEDPAs empowering.

2. EPPO fails to deploy control and support service frameworks delivering to stakeholders' assurances and standards required from EU IBOAs (legality, regularity of use of Budget, costs efficiency, Business Continuity, Ethics and Integrity, Security, etc.)

**Mitigating actions:**

- The control environment has been formalised and assessed on a regular basis.
- The internal control standards have been established, deployed and assessed on a regular basis.
- There is an ongoing effort to foster clarity on role and accountability among the different actors deploying the control environment.
- Findings of the second, third, fourth lines of defence as well as other supervising bodies are monitored and followed up.
- A system of integrated planning, monitoring, assessments and reports is being developed.
- The EPPO internal auditor is conducting a dedicated internal audit (light review on the building blocks of assurance) in order to assess whether this risk is sufficiently mitigated and identify eventual desirable corrective actions.

3. The security environment under which the EPPO operates is vulnerable and could fail exposing the organisation to severe threats in terms of cyber and physical security at central and decentralised levels.

**Mitigating actions:**

- The College of the EPPO has issued a request and received approval by the budget authority for front loading some security investment in 2023 that were initially requested for 2024.

4. The strategic institutional services partners the EPPO relies on to deliver essential services interrupt their service while EPPO is not in a position to substitute them. This could lead to disruptions in EPPO capacity to deliver its mission. This is particularly true for digital workplace services provided since EPPO starts by the European Commission Digit services, which might not remain accessible to EPPO beyond mid-2024.

**Mitigating actions:**

- Plan for acquiring capacity to operate digital workplace services autonomously from the European Commission in place for the organisation. However, this plan is not resourced in budget 2024 at the time of elaboration of this document.

## **Annex XI. Strategy for cooperation with third countries and/or international organisations**

In accordance with Article 99(3) and Article 104(1) and (2) of the EPPO Regulation, the EPPO may conclude working arrangements with the authorities of third countries and international organisations. Such working arrangements may concern, in particular, the exchange of strategic information and the secondment of liaison officers to the EPPO, and the designation of EPPO contact points in third countries, in order to facilitate cooperation in line with the operational needs of the EPPO.

For the purpose of judicial cooperation in criminal matters with third countries, according to Article 104 (3), the EPPO is bound by agreements concluded by the Union in the areas that fall within the competence of the EPPO. Furthermore, according to Article 104 (4) other international agreements on legal assistance to participating Member States are party may apply to the EPPO, subject to notification by the participating Member States of the EPPO as a competent authority and acceptance by other contracting parties concerned.

### **Third countries**

While in the setting-up phase, the EPPO focused on negotiations with EU agencies and bodies, and with authorities of EU Member States that do not participate in the enhanced cooperation; the EPPO aims to conclude working arrangements with authorities of priorities third countries to facilitate the cooperation and share its expertise with their competent authorities, as well. The EPPO prioritised partnerships with authorities of candidate countries to the EU and will pursue its partnerships around the globe in particular where the operational needs are highest. The EPPO can rely on judicial cooperation multilateral conventions from the Council of Europe or the United Nations, having been designated as a competent authority by respectively the participating member States or the European Union.

The EPPO supports negotiations by the Union of amendments to the existing EU agreements with third countries to be designated as a competent authority and also new agreements with third countries on cooperation in criminal matters with the EPPO, in accordance with Article 104(3) of the EPPO Regulation. To this end, the EPPO has send to the Commission its priorities: Canada, China and Hong Kong, Panama, Singapore, Taiwan, Thailand, Turkey, United Arab Emirates (UAE) and Ukraine. Based on operational needs, these priorities take into account the lack, or limitations in their implementation by some countries, of the agreements and multilateral conventions mentioned in Article 104(3) and (4) of the EPPO Regulation for judicial cooperation with these countries.

### **International organisations and networks**

Within its mandate, the EPPO promotes a close cooperation with the United Nations Office on Drugs and Crime (UNODC), taking into account that the EPPO has been designated as a competent authority, by the EU party to the United Nations Convention against Corruption (UNCAC) and the United Nations Convention against Transnational Organized Crime (UNTOC). In this context, the EPPO participates, along with the Commission and other relevant EU institutions, bodies and agencies, in the respective Implementation Review Mechanism of UNCAC and UNTOC. The EPPO is a member of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network).

The EPPO will support and pursue strategic cooperation with the Organisation for Economic Co-operation and Development (OECD - observer to the OECD Working Group on Bribery in International Business Transactions; contribution to the OECD Taskforce on Tax Crimes (TFTC) and the Council of Europe (observer to the Committee on the operation of the European Conventions on International Cooperation in Criminal Matters – PC-OC).

The EPPO will support and pursue strategic cooperation, as observer, with the Camden Asset Recovery Inter-agency Network (CARIN) and European Partners Against Corruption and the European contact-point network against corruption (EPAC/EACN).

The EPPO supports negotiations between the EU and INTERPOL to set up a framework for exchanging information and ensuring access to Interpol's databases especially in transnational investigations; and has organised a visit for Interpol's negotiation Team in its premises in 2023. Establishing cooperation with the World Bank, in areas that fall within the EPPO mandate, is also envisaged.