

# DECISION OF THE COLLEGE OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE OF 30 JANUARY 2023

## ON THE ADOPTION OF THE PRELIMINARY DRAFT 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, and in particular Article 32 thereof,

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

Has adopted the following decision:

### **Article 1**

#### *Adoption of the Preliminary Draft Single Programming Document*

The Preliminary Draft 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.

---

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

## Article 2

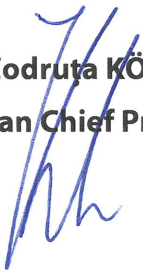
### *Entry into force*

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

Done at Luxembourg on 30 January 2023.

**On behalf of the College,**

**Laura Codruta KÖVESI**  
**European Chief Prosecutor**



European Public Prosecutors' Office

**DRAFT**  
**SINGLE**  
**PROGRAMMING**  
**DOCUMENT**

2024  
2026



EUROPEAN  
PUBLIC  
PROSECUTOR'S  
OFFICE

## Contents

|   |    |
|---|----|
| Foreword.....   | 1  |
| List of acronyms.....   | 2  |
| Mission statement.....  | 4  |
| Section I: General context .....  | 5  |
| Section II: Multi-annual programming 2024–2026.....   | 7  |
| 1. Multi-annual objectives .....  | 7  |
| 2. Human and financial resources outlook for the years 2024–2026.....                           | 11 |
| Section III: Work programme 2024.....   | 21 |
| Executive Summary .....   | 21 |
| Activities .....  | 21 |
| 1. Casework activities .....  | 21 |
| 2. Cooperation activities .....   | 29 |
| 3. Assurance and support services.....  | 34 |
| 3.1. Administrative Governance .....  | 34 |
| 3.2. Budgetary, Financial and Accounting services.....  | 39 |
| 3.3. Support services.....  | 41 |
| 3.4. Internal and External Communication activities.....  | 55 |
| Annex I: Organisational chart.....  | 58 |
| Annex II: Resource allocation per activity 2024–2026 .....                                      | 59 |
| Annex III: Financial resources 2024–2026 .....  | 60 |
| Table 1 - Revenue .....   | 60 |
| Table 2 – Expenditure .....   | 62 |
| Table 3 - Budget outturn and cancellation of appropriations 2020 – 2022 (N-4 – N-2) .....       | 65 |
| Annex IV: Human resources – quantitative information for 2024–2026 .....                        | 66 |
| Table 1 - Staff population and its evolution; Overview of all categories of staff.....          | 66 |
| Table 2 – Multi-annual staff policy plan 2024–2026.....   | 68 |
| Table 3 - Recruitment forecasts 2024 following retirement/mobility or new requested posts ..... | 71 |
| Annex IV: Human resources – qualitative information for 2024–2026 .....                         | 72 |
| Table 1: Reclassification of TA/promotion of Officials .....                                    | 74 |

|   |           |
|---|-----------|
| Table 2: Reclassification of Contract staff .....   | 75        |
| <b>Table 1 - Data on 31/12/2022 - statutory staff (only officials, AT and AC) .....</b>                 | <b>76</b> |
| <b>Table 2 - Data regarding gender evolution over 5 years of the Middle and Senior management .....</b> | <b>76</b> |
| <b>Table 1 - Table on 31/12/2022 - statutory staff only (officials, AT and AC) .....</b>                | <b>77</b> |
| Annex VI. Environmental management .....  | 79        |
| Annex VII: Building policy.....   | 79        |
| Annex VIII: Privileges and immunities .....   | 80        |
| Annex IX. Evaluations .....   | 81        |
| External Evaluations .....  | 81        |
| Internal Monitoring and Evaluation .....  | 81        |
| Annex X. Strategy for organisational management and internal control systems.....                       | 82        |
| Internal Control Framework .....  | 82        |
| Annex XI. Strategy for cooperation with third countries and/or international organisations...85         |           |
| Third countries .....   | 85        |
| International organisations.....  | 86        |

## **Foreword**

To be added at a later stage / final adoption stage to consider EC comments on draft SPD and budgetary perspective given by EU budgetary Authority.

## 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:** Content Management System

**ECA:** European Court of Auditors

**ECR:** EPPO Crime Report

**EIB:** European Investment Bank

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

**EU:** European Union

**FATF:** Financial Action Task Force

**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

**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

**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>2</sup>. It exercises the functions of prosecutor in the competent courts of the Member States in relation to such offences.

---

<sup>2</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<sup>3</sup>

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 160 European Delegated Prosecutors already in 2024.

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

- Staff expenditure: from €31 715 959 in 2023 to €45 103 000 in 2024
- Infrastructure and operating expenditure from €6 937 053 in 2023 to € 10 207 000 in 2024
- Operational expenditure from €26 843 382 in 2023 to €39 068 000 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 within a time span of 3 years, the number of opened investigations will double.

Moreover, beyond 2024 and the natural evolution of the EPPO’s baseline caseload estimate, 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

---

<sup>3</sup> The main elements of the general context have been stated in the SPD 2023-2025.

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 €94 370 000 in 2024 to €112 665 000 in 2026.

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

### 1. Multi-annual objectives

The EPPO maintains for the period 2024–2026 the set of strategic objectives it has focused on since the start of its operational activities in 2021. These are organised around three major strategy areas of the Office.

Longer-term strategic goals for the Office relating to the prevention of crimes and the recovery of misused EU funds were taken into consideration for inclusion in subsequent cycles, subject to further evaluation.

However, it must be noted that, as in previous years, progress on delivering on these objectives depend 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 for investigations.

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

| Strategic Area     | Objective 2024–2026   | Indicator  | Target  |
|--------------------|---|--|---|
| <b>A. CASEWORK</b> | <b>A.1.</b> Ensure effective analysis of incoming information from competent national authorities, EU institutions, bodies, offices and agencies (IBOAs) and private parties. | <b>1)</b> Information on crimes received by the Office in accordance with Article 24 of the Regulation are handled in an effective and timely manner<br><br><b>2)</b> Notifications to reporting authorities on the opening or dismissal of investigations<br><br><b>3)</b> Notifications are being sent to all persons and organisations that reported to the EPPO information on potential crimes, in accordance with the applicable rules | Decisions on exercising the EPPO’s competence are adopted within the statutory deadlines stipulated in the EPPO Regulation and Internal Rules of Procedure in 90% of the cases. |
|                    | <b>A.2.</b> Improve overall investigation rates of offences affecting the EU’s financial interests and, consequently,   | Number of investigations and indictments initiated by the EPPO in the reporting period   | Upward trend  |

|   |  |   |   |
|---|--|---|---|
|   | prosecution of those offences, when justified by the results of the investigations.                                    |   |   |
|   | <b>A.3.</b> Foster the recovery of illicit assets obtained via offences affecting the EU's financial interests         | Value of assets frozen in EPPO investigations   | Upward trend  |
| <b>Strategic Area</b>                   | <b>Objective 2024–2026</b>   | <b>Indicator</b>  | <b>Target</b>   |
| <b>B. COOPERATION/<br/>POLICY WORK</b>  | <b>B.1.</b> Develop close cooperation and effective information exchange with key partners.                            | <p><b>1)</b> Timely implementation of agreed actions stemming from existing and new working arrangements concluded with EPPO partners</p> <p><b>2)</b> Information required to take financial, administrative, disciplinary and judicial measures for the recovery of funds is being sent to the relevant authorities, without prejudice to the proper conduct and the confidentiality requirements of the investigations</p> | <p>At least 90% of the agreed actions are implemented within agreed timelines</p> <p><b>2)</b> Internal workflows are in place allowing the EPPO to identify all the instances in which information needs to be communicated.</p> |
|   | <b>B.2.</b> Contribute to shaping and harmonising the fight against fraud across the EU                                | <b>1)</b> Contributions to meetings and policy documents aimed at developing a common approach against fraud  | <b>1)</b> Upward trend  |
| <b>Strategic Area</b>                   | <b>Objective 2024-2026</b>   | <b>Indicator</b>  | <b>Target</b>   |
| <b>C. ADMINISTRATIVE<br/>GOVERNANCE</b> | <b>C.1.</b> Optimise administrative management functions to deliver services required by the EPPO's operations, and to | <p><b>1)</b> Percentage of Internal Control Framework (ICF) principles present and functioning.</p> <p><b>2)</b> Risk-based</p>   | <p><b>1)</b> At least 90 % of ICF principles are functioning by end of programming period.</p> <p><b>2)</b> Regularly updated</p>   |

|  |  |   |   |
|--|--|---|---|
|  | <p>provide assurance on effectiveness, efficiency, legality and regularity in the use of resources made available to the EPPO.</p> | <p>management framework maintained and implemented.</p> <p><b>3)</b> Percentage of non-operational functions documented as part of a policies and processes-driven management framework.</p> <p><b>4)</b> Service levels dashboards established and reported</p> <p><b>5)</b> Implementation rate of Audit Recommendations</p> <p><b>6)</b> EPPO independence and basis for business continuity fostered:<br/> - Operating own operational and administrative digital systems autonomously from EC.</p> <p><b>7)</b> Statutory Staff and Seconded National Experts vacancy rate</p> <p><b>8)</b> Engagement level of the EPPO's staff:<br/> - Turnover rate</p> | <p>reports on risk and fraud risk status and mitigating actions review.</p> <p><b>3)</b> 80% of non-operational functions have explicit policies and processes described at level L2 or above by end of the programming period.</p> <p><b>4)</b> Dashboard for Level 2 processes published regularly.</p> <p><b>5)</b> 90 % of accepted audit recommendations closed by established due dates.</p> <p><b>6)</b> Fully operating independent IT systems under the EPPO's IT identity by end of programming period.</p> <p><b>7)</b> Vacancy rate of statutory posts and SNEs targets<br/> - Average over-the-year occupancy of year N-1 posts 90%<br/> - Average over-the-year occupancy of Year N posts 70%.<br/> - Spot occupancy rate of all posts end of Year N at 95%.</p> <p><b>8)</b> Less than 5% of EPPO statutory staff leave on-own-initiative by end year N.</p> |
|--|--|---|---|

|  |   |  |  |
|--|---|--|--|
|  |   | - Engagement survey<br><br><b>9)</b> Budget Commitment and Payments Rates  | - Average satisfaction of job above 70%.<br><br><b>9)</b> Above 95% of initially available commitment and payment appropriations consumed by end of year N at the end of programming period.   |
|  | <b>C.2.</b> Ensure, at central and national levels, physical, personal 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 | <b>1)</b> Number of ICT security threats affecting operational information is eliminated or mitigated<br><br><b>2)</b> Physical safety and security measures are in place and tested | <b>1a)</b> Security standards defined and deployed throughout the national and central offices.<br><br><b>1b)</b> 100% of cybersecurity critical incidents eliminated or mitigated<br><br><b>2)</b> 100% of physical security critical incidents eliminated or mitigated |
|  | <b>C.3.</b> Ensure visibility and awareness of the EPPO's activities and added value to stakeholders and the general public   | Audience reached via media and social media (Facebook, Twitter and LinkedIn) with EPPO news publications   | Increase of number of followers by 30% on an annual basis  |

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

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

The EPPO became operational in June 2021, and was entrusted by the legislator with several important functions in combatting crimes against the budget of the European Union. During the period 2020–2023, the EPPO has grown significantly in terms of human capital and financial resources made available to develop these functions.

This gradually growing level of resources has 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, while, at the same time, increasing the capacity to identify such fraud.

The building up of the administrative assurance and the creation of the technical conditions required for the EPPO to operate as an independent-by-design 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).

By the end of 2023, the EPPO achieved 100% occupancy of the posts at its disposal, as shown in the breakdown below.

|  | Prosecution and Investigations | Administrative Assurance & corporate support services | Total       |
|--|--------------------------------|---|-------------|
| <b>Administrator &amp; Manager posts</b> | 68.6%                          | 9.5%  | 78.1%       |
| <b>Assistant posts</b>                   | 12.6%                          | 9.3%  | 21.9%       |
| <b>Total</b>                             | <b>81.2%</b>                   | <b>18.8%</b>  | <b>100%</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 from 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, has allowed for a rich collaboration with such institutions from the outset of the EPPO’s operations. At the same time, this presents specific challenges, as is the case for many EU public administration institutions and bodies located in Luxembourg, 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 novel functions that the EPPO is to deploy.

This adaptation phase to the EPPO's functions is expected to continue 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, which could also harm the credibility of the European Union.

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

Following the initial deployment phase summarised above, the EPPO will move on to deploy the fully-fledged features of an independent EU body as part of the EU judiciary. The EPPO will cope with the consolidated influx of additional cases and with the expectations of the participating Member States on the targeted effectiveness in detecting and combatting all types of crimes against the budget of the European Union.

The EPPO has, over the course of the programming period considered, the ambition of effectively bringing to justice a set of cases which grow in volume, type of criminality and technical complexity. The EPPO will, at the same time, operate fully as an 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.

Such ambition requires that the EPPO be reinforced with the appropriate level of human and financial resources in due course 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.

Further to the level of human resources required for EPPO to effectively fulfil its mandate, the adequacy in knowledge and expertise in national judicial systems made available to the EPPO is crucial in managing cases involving different national legal systems. The EPPO's Central Office would benefit from a higher geographical balance in functions involved in investigating and prosecuting cases, to deal with the fragmentation of the applicable legal instruments and the constraints this creates in managing complex cross-border cases.

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.

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

The main driver for the EPPO's activities remains the assurance that the different components of the EU budget are used for the purpose for which they are intended, and are protected from fraud.

The period 2024–2026 is, following the 2020–2023 establishment period, a development phase during which the EPPO's caseload is expected to grow in volume as well as technical complexity of the fraud cases prosecuted.

These factors, among others, will drive the need for financial and human resources.

#### 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.

Over the period 2024–2026, a total of 309 additional statutory staff and SNEs are requested from the Budgetary Authority. In addition, 50 European Delegated Prosecutors are estimated necessary to respond to the number of cases to be investigated and prosecuted, and to represent the prosecution brought to consideration by the courts.

Activities in 2024 are expected to require 171 additional statutory staff and SNEs in the following functions:

- Enabling the European Prosecutors and the Permanent Chambers to take timely and informed decisions in a context of a growing number of more mature and complex cases, and to match the necessity to swiftly direct the investigative acts of a growing number of European Delegated Prosecutors (+44 posts in 2024), especially through dedicated administrative and legal case analysis – built partly through Seconded National Experts and 1 post in strategic governance.
- Growing the EPPO’s legal capacity to defend, in national and EU legal systems, against challenges calling into question the interpretation of the EPPO’s legal framework under Union law, and the legality and viability of EPPO proceedings (+4 posts in 2024). Rising legal challenges resulting from the growing number of cases reaching different levels of judicial review, whether in participating Member States’ judicial systems or at EU Court of Justice level, are expected. A need to match the expected growth in caseload requires an increase in the capacity to render reliable and timely legal support in relation to the operational and governance tasks of the EPPO in 2025 and 2026.
- Increasing the value added by the EPPO’s Case Management System by creating a setup allowing, beyond its initial development phase, its regular and agile adaptation that the rapidly evolving EPPO operating model requires, and improve the system’s ability to service a broadening and distributed user base. This aims as well to reduce security concerns resulting from the previous outsourcing model relied upon (+17 posts in 2024).
- Acquiring key capacity to become digitally autonomous from the European Commission IT services and operate the core elements of that autonomy (+45 posts in 2024).
- Responding to increased physical and cyber threats to the EPPO’s central and decentralised offices’ physical and digital security (+9 posts in 2024), in light of the types of organised criminality dealt with by the EPPO.
- Completing the assurance framework required from an EU body (+10 posts in 2024 – in Accounting, Internal Audit Capacity, Internal Control, coordination, planning), and from the EPPO’s specific assurance framework, especially its Personal Data

Protection framework (+4 posts in 2024), given the assurance required for operational personal data processing.

- Establishing the provision of missing corporate services (+26 posts in 2024) required for effective and efficient deployment of service solutions, and management of services purchases within these standards. This includes the control activities, for which no capacity has been possible to grant during the EPPO’s initial period (10 HR Management, 6 Events and Meeting Solutions Services, 2 Travel and Missions, 2 Linguistic Services Management, 6 Assets Management Service and Central Office Facilities Management).
- Increasing the outreach to sector-specific and general public (+9 posts in 2024).
- Establishing an initial basis for business continuity management (+2 posts in 2024) of the EPPO’s functions, in a context in which national rules of judicial procedure require assurance that prosecution acts are taken within fixed reaction times and specific standards.

20 EDPs above the 140 earmarked in 2023 are also considered to be engaged during 2024, as a first step towards reinforcement of the decentralised capacity, under the status of Special Advisor, as established by the legislator.

The estimated staff needs during the period 2024–2025 are to evolve as per the indicators in the summary table, below.

| Areas   | Situation in 2023 | Evolution over 2024-2026 |      |      | Evolution 2024–26 |
|---|-------------------|--------------------------|------|------|-------------------|
|   |                   | 2024                     | 2025 | 2026 |                   |
| Prosecution & Investigations Support                      | 161               | +45                      | +53  | +33  | +131              |
| European Delegated Prosecutors                            | 140               | +20                      | +20  | +10  | + 50              |
| Strategic Governance & Operational Legal Services         | 12                | +3                       | +3   | +2   | +8                |
| Non-operational legal support services                    | 1                 | +1                       | +1   | +1   | +3                |
| Communications & Outreach                                 | 5                 | +9                       | +2   | -    | +11               |
| Administrative Governance                                 | 6                 | +6                       | -    | -    | +6                |
| Budget, Finance, Procurement                              | 14                | +6                       | +10  | +5   | +21               |
| Data Protection service for non-operational personal data | 1                 | +1                       | -    | +1   | +2                |
| Data Protection service for operational personal data     | 2                 | +3                       | +2   | -    | +5                |
| Human capital   | 8                 | +10                      | +5   | +5   | +20               |
| Digital services (incl. CMS Dev. &                        | 31                | +63                      | +7   | +3   | +73               |

|   |            |             |             |            |             |
|---|------------|-------------|-------------|------------|-------------|
| Depl.)                                    |            |             |             |            |             |
| Security services                         | 3          | +9          | +2          | +1         | +12         |
| Corporate services (incl. Facility mgmt.) | 4          | +15         | +2          | -          | +17         |
| <b>TOTAL</b>                              | <b>388</b> | <b>+191</b> | <b>+107</b> | <b>+61</b> | <b>+359</b> |

#### Financial resources

The EPPO needs to reinforce its budget for the period 2024–2026, to accommodate its capacity to handle the growth in caseload, and to fully 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                                      | Draft Budget (€)  | Total amendments during 2023 (€) | Final Budget (€)                       |
|------------------------|--|-------------------|----------------------------------|--|
| 900                    | EU Contribution (EU subsidy - Titles 1, 2 and 3) | <b>94 378 000</b> | n/a                              | TBC when 2024 budget is adopted        |
| 910                    | Charges for publications and services provided   |                   |                                  |  |
| 911                    | Revenue from bank interest                       |                   |                                  |  |
| 912                    | Miscellaneous revenue received                   |                   |                                  |  |
| 913                    | Miscellaneous recoveries                         |                   |                                  |  |
| Total proposed revenue |  | <b>94 378 000</b> | <b>n/a</b>                       | <b>TBC when 2024 budget is adopted</b> |

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

| Title                      | Expenditure type                         | 2022 latest amending Budget | 2023 Budgeted     | 2024 (€)          | 2025 (€)           | 2026 (€)           |
|----------------------------|--|-----------------------------|-------------------|-------------------|--------------------|--------------------|
| 1                          | Staff expenditure                        | 21 211 100                  | 31 715 959        | 45 103 000        | 53 783 000         | 58 662 000         |
| 2                          | Infrastructure and operating expenditure | 9 341 100                   | 6 937 053         | 10 207 000        | 10 552 000         | 10 730 000         |
| 3                          | Operational expenditure                  | 20 667 346                  | 26 843 382        | 39 068 000        | 41 365 000         | 43 273 000         |
| Total foreseen expenditure |  | <b>51 219 546</b>           | <b>65 496 394</b> | <b>94 378 000</b> | <b>105 670 000</b> | <b>112 665 000</b> |

Staff expenditure (Title I) in 2024 will amount to €45.1 million, and represent 48% of the total budget requested. It reflects a 42% increase compared to 2023, which is mainly due to gradual hiring over 2024 of 171 (without EDPs) additional staff, 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 €10.2 million, and represent 12% of the total final draft estimate. The increase for administrative expenditure compared to 2023 amounts to €3.3 million, the majority due to the investment required for the IT autonomy acquisition programme.

The budget for Operational expenditure (Title III) in 2024 adds up to €39.1 million, and represents 41% of the total budget. The increase for that Title (operational expenditure) compared to 2023 amounts to €12.2 million. It is noted that €6.7 million is allocated to investment to develop the CMS ecosystem programme, € 800 000 to cover expenditures by

<sup>4</sup> 3.4% of the salary increase to be applied as from 1 July 2024 as recommended by the Budget Circular for 2024 from DG Budget of 14 December 2022

Article 91.6 of the EPPO Regulation, and €200 000 to finance investigation costs covered by Article 91.5 and Article 31 of the EPPO Regulation.

#### **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:

- Streamline the organisational structure in order to specialise teams and operate a solution-providers/services-beneficiaries model, enabling common service resources to be shared for multiple needs.
- 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. Procedures shall be reengineered to reduce unnecessary administrative burdens and redundant steps, while maintaining a high level of assurance and coherence, and ensuring compliance with the applicable rules and Internal Control Framework.
- Introduce human capital strategic planning to enable a forward-looking and proactive approach in anticipating and addressing staffing gaps, aligned with organisational priorities. The EPPO will determine future workforce needs based on workload drivers and development/transformation programmes. Job evaluation exercises will be introduced to ensure correct grading and the identification of critical posts with unique skills and high impact on business outcomes for better business continuity. A continuation of the digitalisation of services, such as teleworking and e-recruitment, will further safeguard efficiency gains.
- Continue participating in several inter-institutional procurement procedures of the European Commission in order to reduce costs, improve efficiency and promote best practices in the area of public procurement.
- Embed a risk-based approach across all EPPO activities, to identify high-risk areas and redirect focus and enhanced efforts to those areas.
- Improve internal communication to enhance cooperation between units and strengthen the exchange of information and best practices.

- Improve the financial processes through clarification and simplification of financial circuits, actors and procedures and with further use of IT systems and tools to improve the efficiency of budget planning.
- Increase the effectiveness of the document management system.

## **2.5. Negative priorities/decrease of existing tasks**

The EPPO is in the establishment and initial deployment phase of its operational model. There is therefore a continuous growth in workload that the EPPO is facing, and no decrease of tasks is anticipated.

Should the means available to the EPPO not match the necessities identified, the deployment of the Office's mission would be affected at independence, compliance and operational levels. The estimated impact could be:

- Decrease in the level of protection of the EU budget.
- Reduced capacity to timely investigate and prosecute all cases, especially the ones requiring a high level of analytical capacity, as well as delivering time-critical investigative and prosecution acts. This may lead to breach the principle of equal treatment of all fraud suspected, and negatively impact the EU's reputational risk.
- Limited assurance that similar crimes are investigated on similar standards throughout the participating Member States, if the EPPO cannot develop and diffuse the methodological and analytical tools required to increase and harmonise national police forces' investigative and crime detection effectiveness.
- Breach of the independence of the EPPO by having to continue to rely on European Commission digital services.
- Limited guarantees on the protection of operational and non-operational personal data handled by the EPPO.
- Possible failure to prevent crimes due to insufficient information and awareness outreach to general public and specialised audience, and loss of credibility/ visibility of the EU's efforts to protect its budget.
- Limited assurance of business continuity which, would adverse events affect one or more critical staff members or tools, might bring the EPPO's critical operations to a halt.
- Limited assurance on the legality, regularity, effectiveness, economical and efficient use of the EU Budget, which may create a reputational risk for the EPPO.
- Lack of capacity to monitor, identify and respond to simple and sophisticated cyber threats in the context of a decentralised system.



- Lack of capacity to identify, monitor and put in place protective measures for the physical security of decentralised and centralised offices, which might lead to life and health risks for individuals.
- Limit in the capacity to attract and retain the most qualified individuals required to establish the ability to fight sophisticated crimes.

## 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 step maintains the activities structure established for the 2020–2023 period, with specific focus on maintaining and expanding the capacity to handle a growing caseload with an increased effectiveness, and accompany the evolution of cases throughout all phases of the judiciary in all the national justice systems concerned.

### Activities

#### 1. Casework activities

##### 1.1 Registration and verification of information on crime

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, having due regard to rules on personal data and the protection of whistle-blowers and other persons at risk of retaliation. 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 Office 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. To this end, it will continue to strengthen operational capabilities via a combination of managerial, training, auditing and organisational measures, and also take initiatives to promote further standardisation of data entry into the CMS.

**Objective 1.1.1 – Ensure effective processing of incoming information from competent national authorities and European Union Institutions, Bodies, Organisations and Agencies (IBOAs)**

#### Actions

- Improve the reporting channels, tools and procedures and continue to expand the

- reporting network of the Office;
- Raise awareness among competent national authorities and IBOAs regarding the EPPO’s competence and reporting modalities;
- Improve the capacities for translating into the working language information reported to the EPPO;
- Develop a system to weigh complexity of cases;
- Review and design the next generation Case Management System.

**Expected results**

- Better reporting and streamlined flow of information;
- Improved automation and efficiency;
- Improved accuracy, quality and rapidity of registration of information;
- Increased level of detection.

| Indicators   | Latest result | Estimates 2024          | Means of verification    |
|--|---------------|-------------------------|--------------------------|
| <b>Total number of cases reported during the year</b>  | 1514          | TBD based on 2023 trend | CMS – monthly statistics |
| <b>No. of cases under continued investigations on 31 Dec</b>                                     | 1117          | TBD based on 2023 trend | CMS – monthly statistics |
| <b>Compliance with deadlines foreseen by the EPPO Regulation and Internal Rules of Procedure</b> | n/a           | > 90%                   | CMS – monthly statistics |

**Objective 1.1.2 – Ensure effective screening and processing of incoming information from private parties**

**Actions**

- Further enhance the form accessible via the EPPO website to report information on crimes;
- Improve the procedures and capacity to effectively and consistently process information from private parties, regardless of whether the information is reported to the central or decentralised offices of the EPPO;

|  |                      |                         |  |
|--|----------------------|-------------------------|--|
| <ul style="list-style-type: none"> <li>• Achieve an effective system for processing, filtering and storing (or forwarding) crime reports from private parties which fall manifestly outside the competence of the EPPO;</li> <li>• Monitor the application of rules and technical means, aiming to ensure the highest level of confidentiality and protection of whistle-blowers and other persons at risk of possible retaliation;</li> <li>• Enhance communication to the general public as regards what type of conduct the EPPO is competent to investigate and prosecute.</li> </ul>  |                      |                         |  |
| <b>Expected results</b>  |                      |                         |  |
| <ul style="list-style-type: none"> <li>• Information manifestly outside the competence of the EPPO, or otherwise irrelevant, is sifted out before entering the system;</li> <li>• More efficient and faster processing of information from private parties;</li> <li>• Information on how to report a crime to the EPPO available and known to target audience;</li> <li>• Whistle-blowers and other persons at risk feel more confident to engage with the EPPO, leading to more sensitive information reaching the Office;</li> <li>• Improved overall reporting rates of offences affecting the EU's financial interests;</li> <li>• Enhanced awareness of the EPPO.</li> </ul> |                      |                         |  |
| <b>Indicators</b>  | <b>Latest result</b> | <b>Estimates 2024</b>   | <b>Means of verification</b>   |
| <b>No. of reports received from Private Parties during the year</b>  | 1421                 | TBD based on 2023 trend | Statistics re. use of channels used by Private Parties for reporting information |

|  |  |  |  |
|--|--|--|--|
| <b>Objective 1.1.3 – Ensure high level of accuracy in registration and verification of information, including full compliance with data protection rules</b>   |  |  |  |
| <b>Actions</b>   |  |  |  |
| <ul style="list-style-type: none"> <li>• Improve the operational procedures for the staff in charge of processing and registration of information reported to the EPPO, concerning potential offences;</li> <li>• Train staff extensively in the use of relevant features of the CMS;</li> <li>• Processing of and access to personal data in the CMS are subject to controls by the Data Protection Officer (DPO);</li> <li>• Ensure the Permanent Chambers review of all EDP decisions not to exercise the EPPO's competence;</li> <li>• Ensure effective monitoring by means of supervision, appraisal cycle, and feedback from end-users.</li> </ul> |  |  |  |
| <b>Expected results</b>  |  |  |  |
| <ul style="list-style-type: none"> <li>• Swift and timely processing of information;</li> </ul>  |  |  |  |

- Increased rate of standardisation of data and text inputting;
- Greater usability for the purposes of subsequent investigations and judicial proceedings;
- Minimised number of audit findings.

| Indicators  | Latest result | Estimates 2024          | Means of verification  |
|---|---------------|-------------------------|--|
| <b>Percentage of information registered within intended timeframe</b> | n/a           | TBD based on 2023 trend | Observance of internal and statutory deadlines for registration and verification |

## **1.2 Conduct independent, impartial, high-quality investigations and prosecutions with high rate of success in court**

Throughout the reporting period, the EPPO will continue to strengthen its capacity to carry 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. For this purpose, the EPPO will further develop 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. The EPPO will closely assess and take stock of its performance, reviewing relevant policies and making amendments based on lessons learnt, where required.

The EPPO will also work to establish a coherent European Union system for the investigation and prosecution of offences affecting the EU’s financial interests, pursuing a uniform approach throughout the 22 participating Member States through the supervision and coordination role exercised by its central office.

The EPPO will continue in its exploration and development of new IT 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 aligned, in line with the legal requirements.

**Objective 1.2.1 - Effectively investigate and prosecute offences against the EU budget, including in cross-border cases**

## Actions

- Develop solid investigative and prosecutorial strategies, and corresponding review processes;
- Ensure in-house capacity for specialised operational analyses and financial investigations to support investigations and prosecutions;
- Train Operations staff in statistical analysis, forensic accounting and asset recovery;
- Ensure strong legal support for EPPO investigations and prosecutions, in particular concerning issues stemming from the lack of relevant case law;
- Create and continuously enhance specialised capacity to deal with the most prevalent types of fraud;
- Perform strategic reviews of ongoing criminality related to PIF offences, in order to identify recurrent typologies, but also new trends, risks and vulnerabilities;
- Foster the recovery of funds affected by criminal offences falling under the EPPO's competence;
- Take initiatives to ensure close cooperation and effective information exchange between the European Union and national competent authorities;
- Continuously improve the way in which the Office interacts with its key stakeholders;
- Ensure review of EPPO acts within legal obligations and rule of law standards, including personal data protection and human rights acquis;
- 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;
- 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;
- Acquire legal databases to deepen the knowledge surrounding the deployment of the EPPO;
- Deliver database access on commercial information to support financial investigations;
- Pilot an 'EPPO academy', aiming to train national investigators on the specificity of the EPPO law enforcement context.

## Expected results

- More efficient and effective investigation and prosecution of offences affecting the EU's financial interests;
- Upward trend in the number of investigations and improved rate of prosecutions and convictions of those responsible for crimes against the EU budget;
- Strengthened enforcement regime against PIF offences;
- Enhanced deterrence of crimes committed against the EU budget;
- Have an upward trend of assets frozen;
- Overview of various criminal phenomena and monitoring of relevant typologies and

patterns;

- Increase in number of controller-processor agreements in place.

| <b>Indicators</b>  | <b>Latest result</b>  | <b>Estimates 2024</b>   | <b>Means of verification</b>                 |
|--|---|-------------------------|--|
| <b>No. of investigations opened during the year (initiation and evocation)</b>   | 865 investigative cases opened (out of which 41 cases were opened after being split from other cases) | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>No. of ongoing investigations on 31 Dec</b>                                   | 1117  | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>Percentage of ongoing investigations involving more than one MS on 31 Dec</b> | 28.29%  | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>No. of indictments during the year</b>  | 76  | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>No. of ongoing court cases on 31 Dec</b>                                      | 72  | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>No. of convictions during the year</b>  | 20 convictions before national courts   | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>No. of acquittals during the year</b>   | 0   | TBD based on 2023 trend |  |
| <b>No. of Art. 31 requests during the year</b>                                   | 899   | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>No. of cross-border cooperation</b>   | 14 coordination meetings, 18 workshops and 6  | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |

|   |  |                         |  |
|---|--|-------------------------|--|
| <b>meetings with the involvement of Central Office during the year</b>  | trainings for NEDPAs   |                         |  |
| <b>No. of non-EU (third country) involvement in investigations during the year</b>  | 147  | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>No. of active investigations linked to third countries</b>   | 142  | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>Estimated value of damages involved in ongoing EPPO cases</b>  | EUR 14.459.827.128,40  | TBD based on 2023 trend | CMS – monthly statistics, EPPO Annual Report |
| <b>Value of assets frozen in ongoing EPPO cases</b>   | EUR 149.157.049,41 of executed freezing orders   | TBD based on 2023 trend |  |
| <b>No. of strategic reports on the typologies identified in various types of EU 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) | 3                       |  |
| <b>No. of signed controller processor agreements with MS</b>  | n/a  | 3 agreements            | DPO annual report                            |

### Objective 1.2.2 - Operate a coherent system for investigation and prosecution of offences



## affecting the EU's financial interests

### 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;
- Regularly review the procedures for the operations of the Permanent Chambers, incorporating the solutions identified in practice;
- Further provide the Permanent Chambers with effective administrative, legal and policy support;
- Ensure adequate resources for the decentralized level;
- Build up the capacity to operate secure, complex, multi-sites, and coordinated investigative acts under EPPO leadership.

### 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 Europe;
- Develop a monitoring tool for Permanent Chamber decisions.

| Indicators   | Latest result    | Expected for 2024 | Means of verification |
|--|------------------|-------------------|-----------------------|
| <b>Guidelines and handbooks on criminal typologies and investigative Methodologies adopted during the year</b> | 1 (PIF handbook) | 2                 |                       |
| <b>Case law of national court decision of EPPO cases monitoring tool deployed by 31 Dec</b>                    | NO               | YES               | Case law database     |
| <b>Monitoring tool for Permanent Chamber</b>   | NO               | YES               | Monitoring tool       |

|   |  |  |  |
|---|--|--|--|
| <b>decisions<br/>deployed by 31<br/>Dec</b> |  |  |  |
|---|--|--|--|

## 2. Cooperation activities

### 2.1 Ensure strong cooperation with Eurojust, OLAF and Europol and other EU partners

To fulfil its mandate, the EPPO will continue to work hand in hand with competent EU bodies and institutions, including Eurojust, Europol and the European Anti-Fraud Office (OLAF).

To this end, the EPPO will continue its efforts to ensure that strong and smooth cooperation with Eurojust, OLAF and Europol is in place, in compliance with the applicable legislation and the relevant working arrangements.

The EPPO will further explore joint strategic initiatives and operational synergies with its key EU partners, based on a clear division of competencies and responsibilities. It will maintain a cooperative relationship with the European Commission.

| <b>Objective 2.1.1 - Develop operational cooperation with Eurojust, OLAF and Europol</b>   |                      |                       |                              |
|--|----------------------|-----------------------|------------------------------|
| <b>Actions</b>   |                      |                       |                              |
| <ul style="list-style-type: none"> <li>• Improve the technical and operational arrangements foreseen by the working arrangements (WAs) concluded with the relevant partner</li> <li>• Collaborate on joint initiatives, including shared training initiatives</li> <li>• Review and assess jointly the support provided to the EPPO investigations by Eurojust, OLAF and Europol</li> <li>• Implement synergies in the field of investigative, analytical and forensic capabilities as well as in other fields</li> </ul>  |                      |                       |                              |
| <b>Expected results</b>  |                      |                       |                              |
| <ul style="list-style-type: none"> <li>• Information exchange with Eurojust, OLAF and Europol contributes to achieving the mandates of partners</li> <li>• Hit/no hit process with OLAF, Europol and Eurojust used for bidirectional exchanges of information and to avoid duplication of resources</li> <li>• Improved operational support to EPPO in transitional cases involving not participating MS or third countries</li> <li>• Operational capacity of EPPO to implement its mandate under the Regulation is increased</li> <li>• Trust and engagement built with EPPO key partners</li> </ul> |                      |                       |                              |
| <b>Indicators</b>  | <b>Latest result</b> | <b>Estimates 2024</b> | <b>Means of verification</b> |

|   |                                  |                         |                          |
|---|----------------------------------|-------------------------|--------------------------|
| <b>Statistics on exchanges of information and hit/no hit requests</b> | 133 (Hit/no hit requests - OLAF) | TBD based on 2023 trend | CMS – monthly statistics |
|---|----------------------------------|-------------------------|--------------------------|

**Objective 2.1.2 - Ensure effective cooperation with other institutions, bodies, offices and agencies of the Union**

**Actions**

- Continue to forge and strengthen 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;
- Share information with stakeholders on investigations conducted by the EPPO in accordance with the relevant legal framework;
- Take steps to extend indirect and direct access to relevant EU databases;
- Maintain and expand the network of contact points to facilitate access to information needed during the investigation.

**Expected results**

- Procedures and channels are put in place with all IBOAs for reporting to the EPPO information on possible offences;
- Ensured access to relevant EU databases;
- Enhanced exchange of information and of relevant expertise in support of EPPO activities.

| <b>Indicators</b>   | <b>Latest result</b> | <b>Estimates 2024</b>   | <b>Means of verification</b> |
|---|----------------------|-------------------------|------------------------------|
| <b>The number of crime reports submitted by IBOAs during the year</b>             | 103                  | TBD based on 2023 trend | Operational Unit report      |
| <b>Number of IBOAs reports leading to a decision to initiate an investigation</b> | 68                   | TBD based on 2023 trend | Operational Unit report      |

|  |                                 |                         |                         |
|--|---------------------------------|-------------------------|-------------------------|
| <b>Number of communications towards EU Commission regarding investigations conducted by the EPPO</b> | 2 (at Permanent Chambers level) | TBD based on 2023 trend | Operational Unit report |
|--|---------------------------------|-------------------------|-------------------------|

**2.2 Develop cooperation with other key partners**

The EPPO will continue to develop operational cooperation with other key partners, including non-participating Member States of the European Union.

Moreover, the EPPO will develop the cooperation with third states and international organisations in line with its operational needs, including on the basis of dedicated agreements to be concluded between the Union and such partners, focusing on third countries of high operational interest and for which there is no alternative international level. The EPPO will also support and pursue strategic cooperation with international taskforces and networks relevant to its activities, such as the Organisation for Economic Co-operation and Development (OECD), the Council of Europe (observer status in 2022 in the Committee on the operation of the European Conventions on International Cooperation in Criminal Matters – PC-OC), and the Financial Action Task Force (FATF).

| <b>Objective 2.2.1 - Ensure cooperation with EU Member States non-participating in the establishment of the EPPO so there are no gaps in the protection of EU financial interests</b>   |                      |                          |                              |
|---|----------------------|--------------------------|------------------------------|
| <b>Actions</b>  |                      |                          |                              |
| <ul style="list-style-type: none"> <li>Finalise and implement working arrangement on cooperation between the EPPO and the prosecution offices of non-participating Member States (NPMS);</li> <li>Take steps to tackle gaps in the protection of EU budget arising from lack of cooperation.</li> </ul> |                      |                          |                              |
| <b>Expected results</b>   |                      |                          |                              |
| <ul style="list-style-type: none"> <li>Increased capacity to carry out its core activities concerning cross-border criminality.</li> </ul>  |                      |                          |                              |
| <b>Indicators</b>   | <b>Latest result</b> | <b>Expected for 2024</b> | <b>Means of verification</b> |
| <b>Number of Working Arrangements with NPMS by 31 Dec</b>   | 1                    | 3                        | WAs concluded                |

|   |     |                         |  |
|---|-----|-------------------------|--|
| <b>Number of executed judicial cooperation requests in relation to NPMS during the year</b> | n/a | TBD based on 2023 trend |  |
|---|-----|-------------------------|--|

## **Objective 2.2.2 - Build operational cooperation with the authorities of third countries and international organisations**

### **Actions**

- 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;
- Contribute to the activities of the Financial Action Task Force (FATF);
- Develop contacts with other 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.

### **Expected results**

- 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 an important partner in the broader community of regional and international bodies working in the field of crime and criminal justice;
- EPPO activities benefit from FATF standards, guidance and best practice;
- Increased strategic expertise in the field of asset recovery as well as in other fields central to EPPO activities.

| <b>Indicators</b>  | <b>Latest result</b> | <b>Expected for 2024</b> | <b>Means of verification</b> |
|--|----------------------|--------------------------|------------------------------|
| <b>No. of Working Arrangements with third states by 31<sup>st</sup> Dec</b>                            | 7                    | TBD based on 2023 trend  | WAs concluded                |
| <b>Observer status in FATF</b>   | No                   | Yes                      |                              |
| <b>Observer in OECD Working Group on Bribery in intern. business transact.</b>                         | Yes                  | Yes                      |                              |
| <b>Number of executed judicial cooperation requests in relation to third countries during the year</b> | n/a                  | TBD based on 2023 trend  |                              |
| <b>No. of instances of information exchanges between EPPO and competent international</b>              | n/a                  | TBD based on 2023 trend  |                              |

|                                       |  |  |  |
|---------------------------------------|--|--|--|
| <b>organisations (Interpol, etc.)</b> |  |  |  |
|---------------------------------------|--|--|--|

### 2.3 Contribute to the shaping of the anti-fraud strategy of the Union

The EPPO will contribute to the European Commission anti-fraud strategy and deepen its own knowledge of fraud patterns and trends.

The European Commission Anti-Fraud Strategy will further provide the EPPO with a platform to continue to enhance cooperation at EU level and with Member States and combine efforts more efficiently.

| <b>Objective 2.3.1 - Enhance the involvement and added value of the EPPO in the EU anti-fraud system</b>  |                      |                          |                              |
|---|----------------------|--------------------------|------------------------------|
| <b>Actions</b>  |                      |                          |                              |
| <ul style="list-style-type: none"> <li>• Build on the European Commission’s Anti-Fraud Strategy (CAFS) data and analysis to inform its investigative and prosecutorial strategies, policies and priorities;</li> <li>• 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;</li> <li>• Explore and stimulate opportunities and synergies with other anti-fraud bodies at the EU level;</li> <li>• Participate in operational projects to raise the awareness of the public and private sector;</li> <li>• Organise and participate in relevant operational and strategic meetings as well as in other exchange and outreach opportunities.</li> </ul> |                      |                          |                              |
| <b>Expected results</b>   |                      |                          |                              |
| <ul style="list-style-type: none"> <li>• Efficient sharing and utilisation of EPPO knowledge;</li> <li>• Strengthen EPPO position, and outreach capacity, within the EU anti-fraud architecture;</li> <li>• Enhanced added value of EPPO in the EU anti-fraud strategy;</li> <li>• Contribute to advance EU anti-fraud strategy and related plans;</li> <li>• Deepened EPPO knowledge of fraud patterns and trends;</li> <li>• Further enhanced cooperation among anti-fraud bodies at EU level.</li> </ul>   |                      |                          |                              |
| <b>Indicators</b>   | <b>Latest result</b> | <b>Expected for 2024</b> | <b>Means of verification</b> |
| <b>Number of EPPO contributions to CAFS</b>   | 0                    | TBD based on 2023 trend  |                              |
| <b>Meeting with OLAF in relation to CAFS</b>  | 0                    | TBD based on 2023 trend  |                              |

### 3. Assurance and support services

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 while carrying out its day-to-day activities, with a focus on planning, monitoring and reporting, quality and process management, internal control and internal audit.

The EPPO will pursue the implementation of an effective communication strategy and stakeholder engagement plan to increase the visibility and awareness of the EPPO's activities and added value. Administrative activities will continue to provide high-quality services to stakeholders, while supporting digitalisation and organisational change.

#### 3.1. Administrative Governance

*Activity 3.1: Deliver solid and risk-proportional building blocks of assurance to ensure legality and regularity of the EPPO's administrative and financial functions.*

##### **Overview of the activity**

The EPPO aims 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.

##### *Planning, monitoring and reporting*

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 the Internal Audit Service of the Commission, including the implementation of actions to address open audit findings.

### *Administrative Management systems*

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).

The EPPO will continue the implementation of document and records management policies and practices that were started in 2023, to ensure availability, transparency and accountability of documents and records, and further develop and test policies to ensure and maintain high levels of business continuity.

### *Internal Control and risk management*

According to Article 30 of the Financial Rules applicable to the EPPO<sup>5</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>6</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>7</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 performs a risk assessment of the EPPO's governance and administrative activities, and develops a multi-annual IAS Strategic Internal Audit Plan based on the overall risk profile of key processes.

---

<sup>5</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>6</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>7</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



In accordance with Article 81(1) of the EPPO Financial Rules<sup>8</sup>, the College has 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 3.1.1 - Optimise administrative management functions to deliver services required by the EPPO's operations and provide assurance on effectiveness, efficiency, legality and regularity in the use of resources made available to the EPPO.**

**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;
- Prepare and adopt the internal audit charter, to provide purpose, authority and responsibility of the internal audit function;
- 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;
- Implement the business continuity framework and test the disaster recovery plan;
- Coordinate crisis management capability and Disaster Recovery activities.

**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;
- Increased percentage of WP activities implemented and progress made towards

<sup>8</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

|  | <p>strategic priorities;</p> <ul style="list-style-type: none"> <li>• Increased assurance on the effectiveness of the Internal Control System;</li> <li>• Increased reliability of the EPPO’s accounts, governance systems and internal processes;</li> <li>• Timely implementation of internal and external audit and discharge recommendations;</li> <li>• Compliance with applicable legislation, policies, plans and procedures;</li> <li>• Increased economy and efficiency in the use of resources and assurance in reaching organisational objectives;</li> <li>• Availability, transparency and accountability of documents and records;</li> <li>• Improved business continuity for critical processes.</li> </ul> |  |  |
|--|---|--|--|
| <b>Indicators</b>  | <b>Latest result</b>  | <b>Estimates 2024</b>  | <b>Means of verification</b>   |
| <b>Timely preparation and submission of Strategic Planning and Programming documents</b>                           | SPD 2022-2023 and SPD 2023-2024 significantly delayed   | Draft programming document , Budget, CAAR, Report on budgetary and financial management submitted according to legal deadlines | CAAR 2023, SPD 2025-2027, Budget 2024, Report on budgetary and financial management 2024             |
| <b>Percentage of Internal Control Framework principles and characteristics present and functioning by year end</b> | n/a   | > 80%  | Report on Internal Control self-assessment. Corrective actions proposed for identified deficiencies. |
| <b>Critical risks identified and action plans in place</b>   | n/a   | 80% of risk-mitigation actions identified are implemented or ongoing   | Risk register<br>Report on critical risks in the Annual Activity Report                              |
| <b>Risks-based management framework maintained and implemented</b>   |   | Regularly updated reports on Risks and Fraud Risks status and mitigating actions review  |  |
| <b>Percentage of non-operational functions documented as</b>   | n/a   | 80% of non-operational functions have explicit policies and processes  | Quality and document management dashboards   |

|   |   |  |   |
|---|---|--|---|
| <b>part of a policies and processes driven management framework.</b><br><br><b>Service levels Dashboards established and reported</b> |   | described at level L2 or above by end of the programming period<br><br>Dashboard for Level 2 processes published regularly |   |
| <b>Percentage of pending audit recommendations implemented within agreed deadlines</b>  | n/a   | 90 % of accepted audit recommendations closed by established due dates   | (Updated) audit action plans  |
| <b>Percentage of EP discharge observations implemented within set deadlines</b>   | n/a   | > 95%  | Annual report   |
| <b>Timely preparation and execution of the IAC audit plan</b>   | n/a   | Audit Charter and annual plan adopted by the College by 15/12<br><br>Timely production of IAC audit reports                | Audit plan for 2024-2026<br><br>Report on findings and recommendations in line with audit plan. |
| <b>Document and Record Management System implemented</b>  | RDMS policy, file plan and retention plan adopted. EPPO own instance of ARES operated in 2023 | > 90% of non-operational records managed according to the RDMS standards   | Register of EPPO documents  |
| <b>Business Continuity Plan in place and Disaster Recovery plan tested</b>  | Preliminary study carried out   | Business continuity framework validated<br><br>Disaster Recovery Plan tested   | Business Continuity Plan Disaster Recovery plan   |

### 3.2. Budgetary, Financial and Accounting services

*Activity 3.2. – Implement the budget and provide financial, procurement and contract management services ensuring compliance with the applicable regulatory framework*

| Overview of the activity  |
|---|
| <p><b><i>Budgetary, Financial and Contract management</i></b></p> <p><b><i>Objective: Provide budget, finance contract management and procurement services with sound financial management and legality and regularity of the budget implementation</i></b></p> <p>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</p> <p><b><i>Accounting services</i></b></p> <p><b><i>Objective: Provide accounting services and maintain the accounts of EPPO to ensure that those give a true and fair presentation of its financial position and the results of its operations in accordance with its Financial Rules and accounting rules adopted by the Commission’s accounting officer.</i></b></p> <p>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.</p> |

**Objective 3.2.1 - Provide budget, financial and accounting services in line with sound financial management principles, ensure legality, regularity and reliability of financial operations**

| <b>Actions</b>   |                      |  |  |
|--|----------------------|--|--|
| <ul style="list-style-type: none"> <li>• Plan and monitor the implementation of the budget;</li> <li>• Intensify financial ex-ante and ex-post verification of all financial operations;</li> <li>• Develop and finance and procurement related policies, procedures and workflows;</li> <li>• Strengthen procurement planning activities and manage tender planning;</li> <li>• 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;</li> <li>• Implement the accounting rules and chart of accounts in accordance with the provisions adopted by the Commission`s accounting officer;</li> <li>• Validate the accounting systems and where appropriate systems laid down by the authorising officer to supply or justify accounting information.</li> </ul> |                      |  |  |
| <b>Expected results</b>  |                      |  |  |
| <ul style="list-style-type: none"> <li>• Optimised budget execution, ensuring legality and regularity of budget management;</li> <li>• Compliant, effective and efficient financial and procurement procedures;</li> <li>• Minimised number of audit findings related to the reliability of annual accounts and to the legality and regularity of underlying transactions.</li> </ul>  |                      |  |  |
| <b>Indicators</b>  | <b>Latest result</b> | <b>Estimates 2024</b>  | <b>Means of verification</b>   |
| <b>% of implementation of budget at year-end</b>   | 98.1% (2022)         | > 95% of commitment and payment appropriations absorbed by end of year   | Budget implementation report vs forecast<br>Budget amendments, transfers |
| <b>Percentage of payments done after statutory deadline in number of transactions by year end</b>  | 5.5% (2022)          | Number of late payments <5%  | Quarterly reports on late payments                                       |
| <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 | Updated procurement plans<br>Contracts concluded                         |
| <b>Qualitative assessment of external auditors' findings for procurements</b>  | n/a                  | 2022 external auditors' findings not   | ECA Annual Report/IAS  |

|   |  |                                   |  |
|---|--|-----------------------------------|--|
| <b>and financial transactions</b>   |  | object of further observations    | Audits   |
| <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 (2021) | Unqualified opinion               | Audit opinions of the ECA and the external auditor |

**3.3. Support services**

*Activity 3.3. Delivery of a range of support services in a business partnership logic to enable achievement of the EPPO's objectives*

In order to fulfil its objectives, the EPPO carries out a number of administrative activities in the areas of Human Resources, Budget, Finance and Procurement, Information and Communication Technology, Logistics and Facilities. The EPPO will continue to deliver these services in the most efficient and effective way, optimising its resources to achieve a high level of stakeholder satisfaction.

**3.3.1 Human Capital services**

**Overview of the activity**

### *Human Capital services*

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 human capital workforce planning.

The EPPO will reinforce its capacity to conclude timely and transparent recruitment procedures and achieve a high rate of implementation of its establishment plan. The onboarding service along with the performance management process, the efficient running of the appraisal and reclassification exercise is expected to continue in 2024, and the policy on learning and development opportunities for all staff will be developed and implemented. Additional resources allocated to HC services will ensure high-level support on HR-related matters, including staff engagement on the EPPO's vision and values, strengthened cascading of objectives, improved talent management processes and career development opportunities, rights and obligations management and employment contracts management, and Article 90(2) complaints' management.

### **Objective 3.3.1 – Build and deploy strategic HR expertise to strengthen employer attractiveness as well as HR planning, monitoring, reporting and process 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 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.

#### **Expected results**

| <ul style="list-style-type: none"> <li>• Increased effectiveness, efficiency and service delivery in human resources;</li> <li>• Availability of highly qualified staff to meet the EPPO’s objectives;</li> <li>• Timely fulfilment of the establishment plan and decrease in the vacancy rate;</li> <li>• High-quality working environment promoting equal opportunities;</li> <li>• Increased staff satisfaction and engagement with reduced turnover;</li> <li>• Engaged staff, motivated and aligned with a shared direction and sense of purpose;</li> <li>• Staff focused on objectives with the highest added value for EPPO;</li> <li>• Strengthened process robustness and compliance.</li> </ul> |   |  |                              |
|--|---|--|------------------------------|
| <b>Indicators</b>  | <b>Latest result</b>  | <b>Estimates 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>   | 88%   | >95%   | HR reports                   |
| <b>Swift completion of staff selection procedures:</b><br><ul style="list-style-type: none"> <li>- <b>Time to publish vacancy notice from decision to recruit</b></li> <li>- <b>Time to establish reserve list from vacancy notice publication</b></li> </ul>  | <ul style="list-style-type: none"> <li>- Time to publish vacancy notice from decision to recruit: 12 weeks</li> <li>- Time to establish reserve list from vacancy notice publication: 5 months</li> </ul> | <ul style="list-style-type: none"> <li>Time to publish vacancy notice from decision to recruit: 6 weeks</li> <li>Time to establish reserve list from vacancy notice publication: 4 months</li> </ul>   | HR reports                   |
| <b>Average over-the-year occupancy rate of statutory posts and SNEs posts</b>  | 63%   | <ul style="list-style-type: none"> <li>Average over-the-year occupancy of year 2023 posts 90%</li> <li>Average over-the-year occupancy of Year 2024 posts 70%.</li> <li>Spot occupancy rate of all posts end of Year 2024 at or &gt; 95%.</li> </ul> | HR reports                   |
| <b>Adoption of learning and</b>  | No plan or policy in  | Learning and development policy  | College decisions            |



|   |   |   |   |
|---|---|---|---|
| <b>development policy and plan</b>  | place   | and plan adopted by the College                                       | HR reports  |
| <b>% of completed training courses according to the learning and development plan</b> | n/a   | 90%   |   |
| <b>Timely completion of appraisal and reclassification</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>% of staff satisfaction</b>  | n/a   | Average satisfaction >70%.  | Staff engagement survey                                   |
| <b>Turnover rate</b>  | 6%  | < 5% of statutory staff leave on-own-initiative EPPO by end year 2023 | HR reports  |
| <b>Number of complaints under Article 90(2) of the Staff Regulations</b>              | 4   | < 2023 result   | Quarterly report  |

**3.3.2 Digital services**

|   |
|---|
| <b>Overview of the activity</b>   |
| <p>The EPPO delivers high-quality ICT infrastructure, systems and services to support its internal processes and its operational and administrative needs. The ICT unit will continue to explore solutions to further develop its capacity in decentralised working methods and collaboration tools, to ensure business continuity 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.</p> <p>The EPPO plans to acquire full IT autonomy, and reinforce the basis for resilience of operation critical to IT systems, whilst maintaining a clear demarcation between operational and administrative information.</p> |

## **Case Management System Programme**

**Objective: Provide project management, business analysis, software architecture, application lifecycle and user support services for the development, deployment and daily operations of the CMS ecosystem**

The Case Management System (CMS) will continue to effectively and efficiently support prosecution operations, and continually evolve to enhance resilience, timeliness and adaptability of the CMS ecosystem components.

The objective being the continuous development and deployment of incremental improvement of the CMS ecosystem, including analytical and machine translation capabilities, in line with the requirements specified by users and prioritised by the programme steering committee while considering the broader framework of the EU Digital Justice initiative.

The CMS Programme governance and projects methodology will continue promoting standard processes based on the EPPO adopted methodologies - PM2-Agile, allowing efficient use of human resources and timely delivery of business objectives, based on prioritisation and sound decisions of the Programme Steering Committee.

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.

## **Administrative System Services**

**Objective: Provide autonomous ICT environment for the EPPO non-operational system**

The EPPO will continue to progress towards full autonomy from the digital services provided thus far by the EC. 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.

### **Objective 3.3.2 – Improve and maintain high-quality digital services, systems, network and infrastructure ensuring digitalisation, supporting business continuity, and enhancing user support**

#### **Actions**

- Promote digitalisation and information management practices to support continuous organisational change;
- Explore new/improved ICT solutions for decentralised working methods and collaboration tools;

- Ensure adequate business continuity in ICT services and systems within normal working regime and critical operations working regime;
- Achieve independence from Commission’s ICT infrastructure and services;
- Efficiently use IT and communication capabilities to support EPPO operational and strategic goals (including development and deployment of EPPO’s Case Management ecosystem);
- Develop, maintain and implement digital workflows;
- Adopt a common IT project management framework and the set of processes and tools to support it, with organisational level awareness via adequate communication channels;
- Initiate pilot projects on automated processing or analytical innovative tools;
- Implement the EPPO software development factory;
- Initiate an IT Governance framework;
- Engage in establishing requirements for a next generation Case Management System.

**Expected results**

- Improved efficiency in ICT support;
- Standardisation of information management services and processes;
- Timely delivery of target, coherent and secure solutions.

| <b>Indicators</b>  | <b>Latest result</b> | <b>Estimates 2024</b>   | <b>Means of verification</b> |
|--|----------------------|---|------------------------------|
| <b>Timely implementation of the ICT Strategy deployment plan</b>   | n/a                  | > 95% of the ICT strategy deployment plan implemented by year end   | ICT reports                  |
| <b>Percentage of ICT related information security incidents with ICT-pertinent action plan fully implemented</b> | 100%                 | 100%  | ICT reports                  |
| <b>ICT services availability during normal working regime and operations-critical investigative acts</b>         | n/a                  | <u>In normal regime:</u><br><ul style="list-style-type: none"> <li>- Every ICT Service available &gt; 95%.</li> <li>- User service support requests resolved within 2 working days in average.</li> </ul> | ICT reports                  |

|   |                                |  |  |
|---|--------------------------------|--|--|
|   |                                | <p><u>During critical investigative acts:</u></p> <ul style="list-style-type: none"> <li>- Operations critical ICT Services available 100%</li> <li>- Critical user support requests acknowledged and given indicative resolution time within 10min</li> <li>- Critical user service support requests resolved within 1h in average</li> </ul> | ICT survey   |
| <p><b>EPPO independence and basis for business continuity fostered:</b></p> <ul style="list-style-type: none"> <li>- Operating own operational and administrative digital systems autonomously from EC.</li> </ul>  | n/a                            | 2024 action plan to operate IT systems independently from the EC implemented   | ICT reports  |
| <p><b>CMS ecosystem evolutions deliver added value to effectiveness and efficiency of EPPO's mandate</b></p> <ul style="list-style-type: none"> <li>- <b>No. of CMS releases developed and deployed</b></li> <li>- <b>Percentage of releases within agreed scope and period</b></li> <li>- <b>No. of CMS related</b></li> </ul> | <p>n/a</p> <p>n/a</p> <p>0</p> | <p>5</p> <p>80%</p> <p>3</p>   | <p>ICT reports</p> <p>ICT reports</p> <p>ICT reports</p> |

|   |  |  |  |
|---|--|--|--|
| <b>development run under agile methodology concluded.</b> |  |  |  |
|---|--|--|--|

**3.3.3 Security services**

|   |                      |                       |                              |
|---|----------------------|-----------------------|------------------------------|
| <b>Overview of the activity</b>   |                      |                       |                              |
| <p>The EPPO’s security services are continuously improved to assure the security of information by improving incident response and security compliance capabilities and performing regular risk assessment of systems’ vulnerability. 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.</p> |                      |                       |                              |
| <b>Objective 3.3.3 – Provide a high-level of physical and information security management within central and decentralised offices</b>  |                      |                       |                              |
| <b>Actions</b>  |                      |                       |                              |
| <ul style="list-style-type: none"> <li>• Regularly monitor threats against physical and information security;</li> <li>• Establish continuous security assurance processes to timely remediate identified security threats and vulnerabilities to acceptable residual risk;</li> <li>• Maintain staff awareness by training, informative brochures and exercises;</li> <li>• Improve incidents’ response and security compliance capabilities;</li> <li>• Operate network of national contact points on security matters.</li> </ul>  |                      |                       |                              |
| <b>Expected results</b>   |                      |                       |                              |
| <ul style="list-style-type: none"> <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> <li>• Deploy secured communication devices adequate for critical operations.</li> </ul>  |                      |                       |                              |
| <b>Indicators</b>   | <b>Latest result</b> | <b>Estimates 2024</b> | <b>Means of verification</b> |
| <b>Threat reports</b>   | n/a                  | 1 every 3 months      | Security sector reports      |
| <b>Required personal security clearances available within timeline required by the PSC policy</b>   | n/a                  | > 98%                 | Security sector reports      |

|  |      |                     |                         |
|--|------|---------------------|-------------------------|
| <b>Percentage of individuals failing to acquire timely PSC taken action on</b>         | n/a  | 100%                | Security sector reports |
| <b>Percentage of security incidents with action plan fully implemented</b>             | 100% | 100%                | Security sector reports |
| <b>No. of communications to network of national contact points on security matters</b> | n/a  | at least 5 per year | Security sector reports |

**3.3.4 Corporate services**

|  |
|--|
| <b>Overview of the activity</b>  |
| <p>The EPPO is strengthening the provision of logistical support, as well as meetings’ and events’ logistics management, to support its staff in the day-to-day activities. The EPPO is progressing in the expansion of facilities services and capabilities, including premises management, non-ICT assets management, protocol services, stationery and office supplies, and storage services.</p> <p>The EPPO will develop its mission’s support function to provide advanced travel and missions’ support services to all staff and to the European Delegated Prosecutors. The linguistic services team will continue to provide operational assistance with translations and interpretations in the Central Office and decentralised level required to support practitioners in the analysis of investigations and judicial cases. Measures in the area of environmental management will be implemented progressively to continue building on green initiatives and increasingly reduce its carbon footprint.</p> |

**Objective 3.3.4 – Provide high-level of other support services to match timely the needs of organisation**

|   |
|---|
| <b>Actions</b>  |
| <ul style="list-style-type: none"> <li>• Provide premises management (inc. safety and emergency response);</li> <li>• Provide logistics support and catering to meetings and events at central office;</li> <li>• Provide office supplies’ and workspace management;</li> <li>• Provide building security and safety services to central office (inc. guards);</li> </ul> |

|  |                      |                          |                              |
|--|----------------------|--------------------------|------------------------------|
| <ul style="list-style-type: none"> <li>• Provide missions logistics support, including travel agency services;</li> <li>• Provision of translation and interpretation services solutions;</li> <li>• Mailing and non-operational document circulation services;</li> <li>• Provide Invited experts travel services management;</li> <li>• Environmental impact management.</li> </ul>  |                      |                          |                              |
| <b>Expected results</b>  |                      |                          |                              |
| <ul style="list-style-type: none"> <li>• Workspace is used in an optimal way to accommodate organisational needs;</li> <li>• Translation and interpretation services are available to the specific timeliness, security and quality requirements of a prosecution office;</li> <li>• Smooth logistics for EPPO meetings and events in central and decentralised offices;</li> <li>• Invited stakeholders and partners travel and subsistence needs covered;</li> <li>• Secure and safe central office premises;</li> <li>• Missions' validation, implementation and timely reimbursement of the mission claims.</li> </ul> |                      |                          |                              |
| <b>Indicators</b>  | <b>Latest result</b> | <b>Expected for 2024</b> | <b>Means of verification</b> |
| <b>Average time for mission claims' processing</b>   | 31 days              | 28 days                  | MiPs reports                 |
| <b>Percentage of service requested delivered within service level agreements</b>   | n/a                  | 80% or above             | Corporate services reports   |
| <b>Percentage of service delivery processes, instruments and standards reviewed yearly</b>   | n/a                  | > 20%                    | Corporate services reports   |

### 3.3.5 Legal Support

Legal advice is provided to support the decision-making activity of the European Chief Prosecutor, of the College, of the Administrative Director and the services dependent on them. It is also provided to support the operational activity of the EPPO, in particular to the European Prosecutors, the Permanent Chambers, the European Delegated Prosecutors and the staff of the Central Office.

Legal advice is also provided on administrative and governance matters related to contracts and procurement, staff matters, corporate governance, intellectual property rights and inter-institutional matters. These also include handling public access to document requests, and dealing with complaints submitted to the European Ombudsman.

These support activities include handling litigation and pre-litigation cases, representing the EPPO before the Court of Justice of the European Union, and liaising with European Commission representatives and other external stakeholders.

| <b>Objective 3.3.5.1 – Provide a high level of legal advice and support for strategic and operational matters</b>   |   |                                  |   |
|---|---|----------------------------------|---|
| <b>Actions</b>  |   |                                  |   |
| <ul style="list-style-type: none"> <li>• Provide legal advice related to the decision-making activity of the European Chief Prosecutor;</li> <li>• Provide legal advice related to the decision-making activity of the College;</li> <li>• Drafting of and providing support in the conclusion and implementation of agreements, working arrangements, memoranda of understanding with operational and institutional partners including EU IBOAs, competent authorities in participating and non-participating Member States and third countries or international organisations;</li> <li>• Provide legal support in the interpretation of the EPPO’s legal framework and other relevant provisions of Union law to the operational activities of the EPPO, including in favour of the European Prosecutors, the Permanent Chambers, the European Delegated Prosecutors and the Operations Unit;</li> <li>• Handle litigation and pre-litigation cases in operational and governance matters, including representing the EPPO before the Court of Justice of the European Union.</li> </ul> |   |                                  |   |
| <b>Expected results</b>   |   |                                  |   |
| <ul style="list-style-type: none"> <li>• Facilitate effective decision-making on matters related to strategic decisions, operations and governance;</li> <li>• Support a high level of compliance with the requirements of the legal framework under Union law;</li> <li>• Ensure effective defence in litigation.</li> </ul>   |   |                                  |   |
| <b>Indicators</b>   | <b>Latest result</b>  | <b>Target Year 2024</b>          | <b>Means of verification</b>  |
| <b>Requests for legal support and opinions by the European Chief Prosecutor and the</b>   | 18 notes and opinions<br><br>51 College decisions drafted, or verified for legality | Delivery within agreed deadlines | Opinions and notes issued<br>Drafts submitted<br>Review of acts and decisions |



|  |  |                                       |                           |
|--|--|---------------------------------------|---------------------------|
| <b>College</b>   |  |                                       |                           |
| <b>Requests for legal opinions and legal advice in operational matters by the European Prosecutors or European Delegated Prosecutors</b> | 12 notes and opinions<br>100 legal advices given on requests for judicial cooperation to non-participating Member States and third countries   | Timely handling of all legal requests | Opinions and notes issued |
| <b>Requests for legal support from the Operations Unit</b>   | 15 notes or contributions to notes   | Timely handling of all legal requests | Requests satisfied        |
| <b>Requests for support related to negotiation and implementation of agreements and arrangements with external partners</b>              | <ul style="list-style-type: none"> <li>- 7 working arrangements with authorities from third countries drafted, negotiated and/or concluded; implementation follow-up required for those concluded;</li> <li>- 3 working arrangements drafted and under negotiations with authorities of non-participating MS, 1 working arrangement with an authority of a non-participating Member State under implementation;</li> <li>- 17 working arrangements or</li> </ul> | Timely handling of all legal requests | Requests satisfied        |

|   |   |                                       |                    |
|---|---|---------------------------------------|--------------------|
|   | <p>equivalent negotiated and/or concluded with IBOAs; corresponding implementation follow-up.</p> <ul style="list-style-type: none"> <li>- 16 working arrangements negotiated and/or concluded with authorities from participating Member States; corresponding implementation</li> </ul> |                                       |                    |
| <b>Litigation before the Court of Justice</b> | <ul style="list-style-type: none"> <li>- 1 written observation in a case regarding referral for preliminary ruling before the Court of Justice of the EU;</li> <li>- 4 defences drafted in cases pending before the General Court;</li> <li>- 2 rejoinders drafted.</li> </ul>            | Timely handling of all legal requests | Requests satisfied |

**Objective 3.3.5.2 – Provide a high level of legal support on administrative matters ...**

**Actions**

- Provide legal support in the interpretation of the Union law framework applicable to the decision making activity of the Administrative Director and the services under his supervision, including, inter alia, on matters related to human resources, budget, procurement, IT services, security;
- Handle requests for public access to EPPO documents under Article 109 EPPO Regulation;

| <ul style="list-style-type: none"> <li>• Support the handling of complaints and proceedings presented to the European Ombudsman;</li> <li>• Handle litigation and pre-litigation cases in operational and governance matters, including representing the EPPO before the Court of Justice of the European Union.</li> </ul> |   |  |                              |
|---|---|--|------------------------------|
| <b>Expected results</b>   |   |  |                              |
| <ul style="list-style-type: none"> <li>• Facilitate effective decision-making on matters related to operations and governance;</li> <li>• Support a high level of compliance with the requirements of the legal framework under Union law;</li> <li>• Ensure effective defence in litigation.</li> </ul>                    |   |  |                              |
| <b>Indicators</b>   | <b>Latest result</b>                                | <b>Target Year 2024</b>  | <b>Means of verification</b> |
| <b>Requests for legal opinions by the Administrative Director</b>   | 200 legal opinions                                  | Delivery within agreed deadlines                               | Opinions issued              |
| <b>Requests for public access to documents</b>  | 18 initial applications, 1 confirmatory application | Respect of all applicable deadlines                            | Decisions issued             |
| <b>European Ombudsman complaints</b>  | n/a   | Timely handling of all requests related to ongoing proceedings | Replies provided             |

**3.3.6 Administrative processing of 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 is 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.

**Objective 3.3.6 – Ensure and support the EPPO, in an independent manner, in processing of operational as well as administrative personal data, in a lawful way and in compliance with the provisions set out in the EPPO Regulation**

|  |
|--|
| <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> </ul> |

| <ul style="list-style-type: none"> <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 result</b> | <b>Estimates 2024</b> | <b>Means of verification</b>                                  |
| <b>Percentage of DPO recommendations on the matter implemented within timeline</b>  | n/a                  | > 90%                 | DPO auditing report   |
| <b>Percentage of staff having undergone training/ awareness raising session on DP rules within 6 months of joining EPPO</b>   | 27%                  | > 90%                 | Staff training/<br>newcomer training /<br>data protection day |

### 3.4. Internal and External Communication activities

*Activity 3.4.1. – Increase the capacity in the internal and external communication services to produce high quality communication outputs and ensure consistent media presence*

| <b>Overview of the activity</b>   |
|---|
| <p>The EPPO will reinforce its communication activities to attract attention to its role and added value in protecting the financial interests of the EU. The EPPO will pursue higher media engagement to raise visibility amongst key stakeholders, partners, the general public and people interested in joining the EPPO. There will be an emphasis on modern, digital communication tools like the corporate website, social media platforms and engaging graphic and audio-visual content. This will encourage increased case referrals and information-sharing to bring forward better operational results.</p> <p>The EPPO will invest in efficient communication to staff, through targeted communication channels like the intranet and through (hybrid) events. This is particularly important in a fast-growing organisation with offices in more than 20 EU Member States, and contributes to the motivation of staff and pride of belonging to the organisation. Stakeholder engagement actions will be continued, to build trust with judicial practitioners and academia. The EPPO will continue organising high-level meetings, visits and network events to ensure appropriate communication</p> |

and flow of information with Member States and other stakeholders.

**Objective 3.4.1 – Increase effectiveness and consistency in handling media requests, showcasing key results and EPPO’s added value to general and specific publics and producing high quality internal and external communication outputs**

**Actions**

- Implement an external communication strategy with increased outreach activities to strengthen visibility of the EPPO’s mission and added value;
- Coordinate external and internal communication networks;
- Increase media presence to attract attention to the EPPO’s activities and successes through more press releases, interviews, information sessions, press meetings;
- Focus on generating attractive, engaging and explanatory social media content and increase engagement in the social media presence (Twitter, LinkedIn, Facebook);
- Increase number and outreach of publications and awareness-raising documents;
- Improve external website and generate, publish and distribute communication products to target audiences;
- Improve the EPPO’s intranet and service catalogue and increase staff awareness of internal communication channels;
- Improve the procedures, processes and workflows for internal communication between the centralised and decentralised offices.

**Expected results**

- Increased understanding of the EPPO’s mandate and added value in protecting EU taxpayers’ money;
- Improved internal communications and effective cooperation in day-to-day activities;
- Increased staff satisfaction and motivation with enhanced team spirit.

| <b>Indicators</b>  | <b>Latest result</b>  | <b>Estimates 2024</b>                               | <b>Means of verification</b> |
|--|---|---|------------------------------|
| <b>% Increase in EPPO mentions in media outlets and articles</b>             | n/a   | > 20%   | Media coverage statistics    |
| <b>Number of visits to EPPO website</b>                                      | 283.477 visitors  | 5% increase in unique visitors to the website       | Website statistics           |
| <b>% increase of EPPO social media presence; engagement, impressions and</b> | Followers on 4/01/23:<br>- Twitter: 14.3k<br>- Facebook: 4.7K | 25% increase on all official social media accounts. | Social media statistics      |

|  |                      |   |   |
|--|----------------------|---|---|
| <b>followers on social media channels</b>  | - LinkedIn:<br>20.6k |   |   |
| <b>Number of outreach products/publications delivered to target audiences:</b><br><br>- <b>No. of communications for key stakeholders</b><br>- <b>Percentage of communication within 24h of event</b>          | n/a                  | 1 per working day in average over the year<br><br>60%                               | Press releases and news items published<br><br>Traffic and engagement statistics on EPPO's intranet   |
| <b>Communication strategy defined and deployed</b>   | n/a                  | YES   | Strategy and plan   |
| <b>Use of EPPO intranet:</b><br><br>- <b>% of staff aware</b><br>- <b>No. of improvements deployed</b><br>- <b>Percentage of College, AD decisions, policies and processes published within 2 working days</b> | n/a                  | > 95% of staff is fully aware of the EPPO intranet<br>> Once per month<br><br>> 80% | Information sessions for staff<br><br>Decisions communicated to staff<br><br>Improve navigation, content and user experience, increase offer. |

## **Annex I: Organisational chart**

To be included after ongoing review concluded

## Annex II: Resource allocation per activity 2024–2026<sup>9</sup>

| Expenditures   | 2023       |                |                  | 2024       |                |                  | 2025       |                |                  | 2026       |                |                  |
|--|------------|----------------|------------------|------------|----------------|------------------|------------|----------------|------------------|------------|----------------|------------------|
|  | TA         | CA & SNE (FTE) | Budget allocated | TA         | CA & SNE (FTE) | Budget allocated | TA         | CA & SNE (FTE) | Budget allocated | TA         | CA & SNE (FTE) | Budget allocated |
| <b>1. Casework activities</b>  |            |                |                  |            |                |                  |            |                |                  |            |                |                  |
| 1.1. Registration and verification of information on crime             | 17         | 4              | 3 060            | 40         |                | 5 010            | 46         |                | 5 595            | 49         |                | 5 864            |
| 1.2. Investigations and prosecutions                                   | 113        | 49             | 52 960           | 196        | 40             | 71 452           | 238        | 52             | 79 398           | 265        | 58             | 84 661           |
| <b>2. Cooperation activities</b>                                       |            |                |                  |            |                |                  |            |                |                  |            |                |                  |
| 2.1. Cooperation with Eurojust, OLAF and Europol and other EU partners | 4          |                | 583              | 4          |                | 501              | 4          |                | 486              | 4          |                | 479              |
| 2.2. Cooperation with other key partners                               | 8          |                | 1 165            | 10         |                | 1 253            | 10         |                | 1 216            | 10         |                | 1 197            |
| 2.3. Shaping of the EU anti-fraud strategy                             | 1          |                | 155              | 1          |                | 125              | 2          |                | 243              | 2          |                | 239              |
| <b>2. Assurance and support services</b>                               |            |                |                  |            |                |                  |            |                |                  |            |                |                  |
| 3.1. Administrative Governance   | 8          |                | 1 165            | 17         |                | 2 130            | 19         |                | 2 311            | 19         |                | 2 274            |
| 3.2. Budgetary, Financial and Accounting services                      | 11         | 3              | 2 040            | 20         |                | 2 505            | 30         |                | 3 649            | 35         |                | 4 189            |
| 3.3. Support services  | 24         | 1              | 3 644            | 77         |                | 9 647            | 89         |                | 10 825           | 99         |                | 11 848           |
| 3.4. Internal and external communication services                      | 5          |                | 725              | 14         |                | 1 755            | 16         |                | 1 946            | 16         |                | 1 915            |
| <b>TOTAL</b>   | <b>191</b> | <b>57</b>      | <b>65 497</b>    | <b>379</b> | <b>40</b>      | <b>94 378</b>    | <b>454</b> | <b>52</b>      | <b>105 670</b>   | <b>499</b> | <b>58</b>      | <b>112 666</b>   |
| <b>EDPs</b>  | <b>140</b> |                |                  | <b>160</b> |                |                  | <b>180</b> |                |                  | <b>190</b> |                |                  |
| <b>TOTAL with EDPs</b>   | <b>388</b> |                |                  | <b>579</b> |                |                  | <b>686</b> |                |                  | <b>747</b> |                |                  |

<sup>9</sup> All figures are indicative and subject to adaptations in subsequent phases of the EU budgetary procedure.



## Annex III: Financial resources 2024–2026<sup>10</sup>

### Table 1 - Revenue

General revenues

| REVENUES              | 2023<br>Revenues estimated by the EPPO (€) | 2024<br>Budget Forecast (€) |
|-----------------------|--|-----------------------------|
| EU contribution       | 65 497 394                                 | 94 378 000                  |
| Other revenue         | -  | -                           |
| <b>TOTAL REVENUES</b> | <b>65 497 394</b>                          | <b>94 378 000</b>           |

| REVENUES  | General revenues |                   |            |                    |                         |                   |                   |
|---|------------------|-------------------|------------|--------------------|-------------------------|-------------------|-------------------|
|   | Executed<br>2022 | Estimated<br>2023 | 2024       |                    | VAR<br>2024/2023<br>(%) | Envisaged<br>2025 | Envisaged<br>2026 |
|   |                  |                   | Request    | Budget<br>forecast |                         |                   |                   |
| <b>1 REVENUE FROM FEES AND CHARGES</b>  |                  |                   |            |                    |                         |                   |                   |
| <b>2 CONTRIBUTIONS</b>  | 51 245 094       | 65 497 394        | 94 378 000 | 94 378 000         | 44.1%                   | 105 670 000       | 112 665 000       |
| - Of which assigned revenues deriving from previous years' surpluses                                      | 43 248           |                   |            |                    |                         |                   |                   |
| <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</b>  |                  |                   |            |                    |                         |                   |                   |

<sup>10</sup> All figures are indicative. The draft estimate for 2024 will be prepared in January 2023.

|   |                   |                   |                   |                   |              |                    |                    |
|---|-------------------|-------------------|-------------------|-------------------|--------------|--------------------|--------------------|
| <b>AGAINST PAYMENT</b>                      |                   |                   |                   |                   |              |                    |                    |
| <b>7 CORRECTION OF BUDGETARY IMBALANCES</b> |                   |                   |                   |                   |              |                    |                    |
| <b>TOTAL</b>                                | <b>51 245 094</b> | <b>65 497 394</b> | <b>94 378 000</b> | <b>94 378 000</b> | <b>44.1%</b> | <b>105 670 000</b> | <b>112 665 000</b> |

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

|                       |   |                                    |
|-----------------------|---|------------------------------------|
| <b>REVENUES</b>       | <b>2023</b><br>Revenues estimated by the EPPO (€) | <b>2024</b><br>Budget Forecast (€) |
| <b>TOTAL REVENUES</b> | n/a   | n/a                                |

| REVENUES   | Additional EU funding: grant, contribution and service-level agreements |                   |         |                 |                         |                   |                   |
|--|---|-------------------|---------|-----------------|-------------------------|-------------------|-------------------|
|  | Executed<br>2022  | Estimated<br>2023 | 2024    |                 | VAR<br>2024/2023<br>(%) | Envisaged<br>2025 | Envisaged<br>2026 |
|  |   |                   | Request | Budget forecast |                         |                   |                   |
| ADDITIONAL EU FUNDING STEMMING FROM GRANTS (FFR Art.7)                       |   |                   |         |                 |                         |                   |                   |
| ADDITIONAL EU FUNDING STEMMING FROM CONTRIBUTION AGREEMENTS (FFR Art.7)      |   |                   |         |                 |                         |                   |                   |
| ADDITIONAL EU FUNDING STEMMING FROM SERVICE LEVEL AGREEMENTS (FFR Art. 43.2) |   |                   |         |                 |                         |                   |                   |
| <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>                        | 31 715 958                | 31 715 958             | 45 103 000                | 45 103 000             |
| <b>Title 2 - Infrastructure and operating expenditure</b> | 6 937 053                 | 6 937 053              | 10 207 000                | 10 207 000             |
| <b>Title 3 - Operational expenditure</b>                  | 26 844 383                | 26 844 383             | 39 068 000                | 39 068 000             |
| <b>TOTAL EXPENDITURE</b>                                  | <b>65 497 394</b>         | <b>65 497 394</b>      | <b>94 378 000</b>         | <b>94 378 000</b>      |

| EXPENDITURE                               | Commitment appropriations |                   |                   |                   |                   |                   |                   |
|---|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | Executed Budget 2022      | Budget 2023       | Draft Budget 2024 |                   | VAR 2024/2023 (%) | Envisaged 2025    | Envisaged 2026    |
|   |                           |                   | EPPO request      | Budget forecast   |                   |                   |                   |
| <b>Title 1: Staff Expenditure</b>         | <b>20 659 297</b>         | <b>31 715 958</b> | <b>45 103 000</b> | <b>45 103 000</b> | <b>42.2%</b>      | <b>53 783 000</b> | <b>58 662 000</b> |
| Salaries & allowances                     | 17 602 623                | 27 746 367        | 38 901 000        | 38 901 000        | 40.2%             | 47 040 000        | 51 542 000        |
| - of which establishment plan posts       | 15 150 298                | 23 381 180        | 35 700 000        | 35 700 000        | 52.7%             | 43 900 000        | 48 100 000        |
| - of which external personnel             | 2 452 326                 | 4 365 187         | 3 201 000         | 3 201 000         | -26.7%            | 3 140 000         | 3 442 000         |
| Expenditure relating to staff recruitment | 611 435                   | 972 939           | 2 530 000         | 2 530 000         | 160.0%            | 3 000 000         | 3 300 000         |
| Employer's pension contributions          |                           |                   |                   |                   |                   |                   |                   |
| Mission expenses                          | 40 000                    | 48 647            | 40 000            | 40 000            | -17.8%            | 41 000            | 41 000            |
| Socio-medical infrastructure              | 782 571                   | 1 196 715         | 1 760 000         | 1 760 000         | 47.1%             | 1 795 000         | 1 831 000         |
| Training                                  | 193 283                   | 145 941           | 82 000            | 82 000            | -43.8%            | 83 000            | 85 000            |
| External Services                         | 1 322 119                 | 1 391 302         | 1 605 000         | 1 605 000         | 15.4%             | 1 636 000         | 1 670 000         |
| Receptions, events and representation     | 14 000                    | 19 459            | 20 000            | 20 000            | 2.8%              | 20 000            | 21 000            |
| Social welfare                            |                           |                   |                   |                   |                   |                   |                   |

| EXPENDITURE   | Commitment appropriations |                   |                   |                   |                         |                    |                    |
|---|---------------------------|-------------------|-------------------|-------------------|-------------------------|--------------------|--------------------|
|   | Executed Budget<br>2022   | Budget<br>2023    | Draft Budget 2024 |                   | VAR<br>2024/2023<br>(%) | Envisaged<br>2025  | Envisaged<br>2026  |
|   |                           |                   | Request           | Budget forecast   |                         |                    |                    |
| Other staff-related expenditure                           | 93 265                    | 194 588           | 165 000           | 165 000           | -15.2%                  | 168 000            | 172 000            |
| <b>Title 2: Other administrative expenditure</b>          | <b>8 911 007</b>          | <b>6 937 053</b>  | <b>10 207 000</b> | <b>10 207 000</b> | <b>47.1%</b>            | <b>10 522 000</b>  | <b>10 730 000</b>  |
| Rental of buildings and associated costs                  | 2 951 382                 | 2 675 581         | 3 755 000         | 3 755 000         | 40.3%                   | 3 834 000          | 3 907 000          |
| Information, communication technology and data processing | 5 454 916                 | 2 821 523         | 5 624 000         | 5 624 000         | 99.3%                   | 5 845 000          | 5 962 000          |
| Movable property and associated costs                     | 433 874                   | 1 294 008         | 677 000           | 677 000           | -47.7%                  | 689 000            | 704 000            |
| Current administrative expenditure                        | 70 835                    | 97 294            | 101 000           | 101 000           | 3.8%                    | 103 000            | 105 000            |
| Postage / Telecommunications                              |                           |                   |                   |                   |                         |                    |                    |
| Meeting expenses  |                           |                   |                   |                   |                         |                    |                    |
| Running costs in connection with operational activities   |                           |                   |                   |                   |                         |                    |                    |
| Information and publishing                                |                           |                   |                   |                   |                         |                    |                    |
| Studies   |                           |                   |                   |                   |                         |                    |                    |
| Other infrastructure and operating expenditure            | 0                         | 48 647            | 50 000            | 50 000            | 2.8%                    | 51 000             | 52 000             |
| <b>Title 3: Operational activities</b>                    | <b>20 653 623</b>         | <b>26 844 383</b> | <b>39 068 000</b> | <b>39 068 000</b> | <b>45.5%</b>            | <b>41 365 000</b>  | <b>43 273 000</b>  |
| <b>TOTAL EXPENDITURE</b>                                  | <b>50 223 927</b>         | <b>65 497 394</b> | <b>94 378 000</b> | <b>94 378 000</b> | <b>44.1%</b>            | <b>105 670 000</b> | <b>112 665 000</b> |

| EXPENDITURE   | Payment appropriations |                   |                   |                   |                   |                   |                   |
|---|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | Executed Budget 2022   | Budget 2023       | Draft Budget 2024 |                   | VAR 2024/2023 (%) | Envisaged 2025    | Envisaged 2026    |
|   |                        |                   | EPPO request      | Budget forecast   |                   |                   |                   |
| <b>Title 1: Staff Expenditure</b>                         | 20 368 169             | <b>31 715 958</b> | <b>45 103 000</b> | <b>45 103 000</b> | <b>42.2%</b>      | <b>53 783 000</b> | <b>58 662 000</b> |
| Salaries & allowances                                     | 17 588 868             | 27 746 367        | 38 901 000        | 38 901 000        | 40.2%             | 47 040 000        | 51 542 000        |
| - of which establishment plan posts                       | 15 160 298             | 23 381 180        | 35 700 000        | 35 700 000        | 52.7%             | 43 900 000        | 48 100 000        |
| - of which external personnel                             | 2 428 571              | 4 365 187         | 3 201 000         | 3 201 000         | -26.7%            | 3 140 000         | 3 442 000         |
| Expenditure relating to staff recruitment                 | 607 400                | 972 939           | 2 530 000         | 2 530 000         | 160.0%            | 3 000 000         | 3 300 000         |
| Employer's pension contributions                          |                        |                   |                   |                   |                   |                   |                   |
| Mission expenses  | 19 494                 | 48 647            | 40 000            | 40 000            | -17.8%            | 41 000            | 41 000            |
| Socio-medical infrastructure                              | 690 269                | 1 196 715         | 1 760 000         | 1 760 000         | 47.1%             | 1 795 000         | 1 831 000         |
| Training  | 142 926                | 145 941           | 82 000            | 82 000            | -43.8%            | 83 000            | 85 000            |
| External Services   | 1 216 596              | 1 391 302         | 1 605 000         | 1 605 000         | 15.4%             | 1 636 000         | 1 670 000         |
| Receptions, events and representation                     | 11 731                 | 19 459            | 20 000            | 20 000            | 2.8%              | 20 000            | 21 000            |
| Social welfare  |                        |                   |                   |                   |                   |                   |                   |
| Other staff-related expenditure                           | 90 883                 | 194 588           | 165 000           | 165 000           | -15.2%            | 168 000           | 172 000           |
| <b>Title 2: Other administrative expenditure</b>          | <b>4 122 124</b>       | <b>6 937 053</b>  | <b>10 207 000</b> | <b>10 207 000</b> | <b>47.1%</b>      | <b>10 522 000</b> | <b>10 730 000</b> |
| Rental of buildings and associated costs                  | 2 004 370              | 2 675 581         | 3 755 000         | 3 755 000         | 40.3%             | 3 834 000         | 3 907 000         |
| Information, communication technology and data processing | 1 683 028              | 2 821 523         | 5 624 000         | 5 624 000         | 99.3%             | 5 845 000         | 5 962 000         |
| Movable property and associated costs                     | 375 711                | 1 294 008         | 677 000           | 677 000           | -47.7%            | 689 000           | 704 000           |
| Current administrative expenditure                        | 59 014                 | 97 294            | 101 000           | 101 000           | 3.8%              | 103 000           | 105 000           |
| Postage / Telecommunications                              |                        |                   |                   |                   |                   |                   |                   |

| EXPENDITURE   | Payment appropriations |                   |                   |                   |                   |                    |                    |
|---|------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|   | Executed Budget 2022   | Budget 2023       | Draft Budget 2024 |                   | VAR 2024/2023 (%) | Envisaged 2025     | Envisaged 2026     |
|   |                        |                   | Request           | Budget forecast   |                   |                    |                    |
| Meeting expenses  |                        |                   |                   |                   |                   |                    |                    |
| Running costs in connection with operational activities |                        |                   |                   |                   |                   |                    |                    |
| Information and publishing                              |                        |                   |                   |                   |                   |                    |                    |
| Studies   |                        |                   |                   |                   |                   |                    |                    |
| Other infrastructure and operating expenditure          | 0                      | 48 648            | 50 000            | 50 000            | 2.8%              | 51 000             | 52 000             |
| <b>Title 3 Operational activities</b>                   | <b>14 750 198</b>      | <b>26 844 383</b> | <b>39 068 000</b> | <b>39 068 000</b> | <b>45.5%</b>      | <b>41 365 000</b>  | <b>43 273 000</b>  |
| <b>TOTAL EXPENDITURE</b>                                | <b>39 240 491</b>      | <b>65 497 394</b> | <b>94 378 000</b> | <b>94 378 000</b> | <b>44.1%</b>      | <b>105 670 000</b> | <b>112 665 000</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>11</sup>                |      | -929 728    |              |
| Total   | -    | 895 299     | 1 580 593    |

<sup>11</sup> It is noted that since June 2021 was the date of the EPP0'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>12</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       |
|---------------------------------------|--|----------------------------------|------------------|----------------------------|--|-----------------|-----------------|
| ESTABLISHMENT PLAN POSTS              | Authorised Budget                          | Actually filled as of 31/12/2022 | Occupancy rate % | Authorised staff           | Envisaged staff                            | Envisaged staff | Envisaged staff |
| Administrators (AD)                   | 127  | 114                              | 90%              | 141                        | 206  | 251             | 277             |
| Assistants (AST)                      | 40   | 33                               | 83%              | 46                         | 173  | 203             | 222             |
| Assistants/Secretaries (AST/SC)       | 4  | 2                                | 50%              | 4                          | 0  | 0               | 0               |
| <b>TOTAL ESTABLISHMENT PLAN POSTS</b> | 171  | 149                              | 87%              | 191                        | 379  | 454             | 499             |
| EXTERNAL STAFF                        | FTE corresponding to the authorised budget | Executed FTE as of 31/12/2022    | Execution rate % | Headcount as of 31/12/2022 | FTE corresponding to the authorised budget | Envisaged FTE   | Envisaged FTE   |
| Contract Agents (CA)                  | 48   | 36                               | 75%              | 28                         | 0  | 0               | 0               |
| Seconded National Experts (SNE)       | 29   | 22                               | 76%              | 29                         | 40   | 52              | 58              |
| <b>TOTAL EXTERNAL STAFF</b>           | 77   | 58                               | 75%              | 57                         | 40   | 52              | 58              |
| <b>TOTAL STAFF</b>                    | <b>248</b>                                 | <b>207</b>                       | <b>83%</b>       | <b>248</b>                 | <b>419</b>                                 | <b>506</b>      | <b>557</b>      |

<sup>12</sup> All figures are indicative and subject to future amendments

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

| Human Resources                        | Year 2023     | Year 2024     | Year 2025     | Year 2026     |
|--|---------------|---------------|---------------|---------------|
|  | Envisaged FTE | Envisaged FTE | Envisaged FTE | Envisaged FTE |
| <b>Contract Agents (CA)</b>            | 28            | 0             | 0             | 0             |
| <b>Seconded National Experts (SNE)</b> | 29            | 40            | 52            | 58            |
| <b>TOTAL</b>                           | <b>57</b>     | <b>40</b>     | <b>52</b>     | <b>58</b>     |

**C. Other Human Resources**

- Structural service providers<sup>13</sup>

|           | Actually in place as of<br>31/12/2022 |
|-----------|---------------------------------------|
| <b>IT</b> | 17                                    |

- Interim workers

|               | Total FTEs in year 2022 |
|---------------|-------------------------|
| <b>Number</b> | 13                      |

<sup>13</sup> Service providers are contracted by a private company and carry out specialised outsourced tasks of a horizontal/support nature. At the Commission, the following general criteria should be fulfilled: 1) no individual contract with the Commission; 2) on the Commission premises, usually with a PC and desk; 3) administratively followed by the Commission (badge, etc); and 4) contributing to the added value of the Commission



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

| 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 |             | Envisaged   |             | 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          |             | 24          |             | 25          |             | 25          |
| AD 12                       |                   | 2               |                             | 0               |                   | 3           |             | 1           |             | 1           |             | 1           |
| AD 11                       |                   | 3               | 1                           | 0               |                   | 2           |             | 0           |             | 0           |             | 0           |
| AD 10                       |                   | 7               |                             | 6               |                   | 9           |             | 10          |             | 10          |             | 10          |
| AD 9                        |                   | 7               |                             | 7               |                   | 7           |             | 6           |             | 6           |             | 6           |
| AD 8                        |                   | 7               |                             | 2               |                   | 17          |             | 10          |             | 10          |             | 10          |
| AD 7                        |                   | 42              |                             | 31              |                   | 40          |             | 47          |             | 61          |             | 69          |
| AD 6                        |                   | 32              |                             | 34              |                   | 29          |             | 64          |             | 78          |             | 87          |
| AD 5                        |                   | 3               | 1                           | 8               |                   | 9           |             | 42          |             | 58          |             | 67          |
| <b>AD TOTAL</b>             |                   | <b>127</b>      | <b>2</b>                    | <b>112</b>      |                   | <b>141</b>  |             | <b>206</b>  |             | <b>251</b>  |             | <b>277</b>  |

| Function group and grade | Year 2022         |                 |                             |                 | Year 2023         |             | Year 2024   |             | Year 2025   |             | Year 2026   |             |
|--------------------------|-------------------|-----------------|-----------------------------|-----------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                          | Authorised budget |                 | Actually filled as of 31/12 |                 | Authorised budget |             | Envisaged   |             | 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           |             | 0           |             | 0           |             | 0           |
| AST 8                    |                   | 1               |                             | 0               |                   | 1           |             | 0           |             | 0           |             | 0           |
| AST 7                    |                   | 0               |                             | 0               |                   | 0           |             | 0           |             | 0           |             | 0           |
| AST 6                    |                   | 2               |                             | 0               |                   | 3           |             | 1           |             | 1           |             | 1           |
| AST 5                    |                   | 8               |                             | 2               |                   | 13          |             | 3           |             | 3           |             | 3           |
| AST 4                    |                   | 15              |                             | 17              |                   | 22          |             | 81          |             | 88          |             | 92          |
| AST 3                    |                   | 13              |                             | 14              |                   | 6           |             | 88          |             | 111         |             | 126         |
| 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>46</b>   |             | <b>173</b>  |             | <b>203</b>  |             | <b>222</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 |             | Envisaged   |             | 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           |             | 0           |             | 0           |             | 0           |
| AST/SC 2                 |                   | 3               |                             | 2               |                   | 3           |             | 0           |             | 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             | 2                           | 147             |                   | 191         |             | 379         |             | 454         |             | 499         |
| <b>GRAND TOTAL</b>       |                   | <b>171</b>      |                             | <b>149</b>      |                   | <b>191</b>  |             | <b>379</b>  |             | <b>454</b>  |             | <b>499</b>  |

### External personnel

#### Contract Agents

| Contract agents    | FTE corresponding to the authorised budget 2022 | Executed FTE as of 31/12/2022 | Headcount as of 31/12/2022 | FTE corresponding to the authorised budget 2023 | FTE envisaged 2024 | FTE envisaged 2025 | FTE envisaged 2026 |
|--------------------|---|-------------------------------|----------------------------|---|--------------------|--------------------|--------------------|
| Function Group IV  | 27  | 17                            | 17                         | 14  | 0                  | 0                  | 0                  |
| Function Group III | 18  | 18                            | 18                         | 14  | 0                  | 0                  | 0                  |
| Function Group II  | 3   | 1                             | 1                          | 0   | 0                  | 0                  | 0                  |
| Function Group I   | 0   | 0                             | 0                          | 0   | 0                  | 0                  | 0                  |
| <b>TOTAL</b>       | <b>48</b>                                       | <b>36</b>                     | <b>36</b>                  | <b>28</b>                                       | <b>0</b>           | <b>0</b>           | <b>0</b>           |

Seconded National Experts

| Seconded National Experts | FTE corresponding to the authorised budget 2022 | Executed FTE as of 31/12/2022 | Headcount as of 31/12/2022 | FTE corresponding to the authorised budget 2023 | FTE envisaged 2024 | FTE envisaged 2025 | FTE envisaged 2026 |
|---------------------------|---|-------------------------------|----------------------------|---|--------------------|--------------------|--------------------|
| <b>TOTAL</b>              | <b>29</b>                                       | <b>22</b>                     | <b>22</b>                  | <b>29</b>                                       | <b>40</b>          | <b>52</b>          | <b>58</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 | 0  | n/a  | n/a                 | n/a   |

\*Indication of both is required

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

### A. Recruitment policy

Implementing rules in place:

|                   |                            | Yes | No | If no, which other implementing rules are in place |
|-------------------|----------------------------|-----|----|--|
| Engagement of CA  | Model Decision C(2019)3016 | Y   |    |  |
| Engagement of TA  | Model Decision C(2015)1509 | Y   |    |  |
| Middle management | Model decision C(2018)2542 | Y   |    |  |
| Type of posts     | Model Decision C(2018)8800 | Y   |    |  |

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 other 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 | Model Decision C(2015)9560 | Y   |    |  |
| Reclassification of CA | Model Decision C(2015)9561 | Y   |    |  |
| Appraisal of TA        | Model Decision C(2013)8985 | Y   |    |  |
| Appraisal of CA        | Model Decision C(2014)2226 | Y   |    |  |

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>14</sup> | Average over 5 years (according to Decision C(2015)9563) |
| AD 5   |   |                 |                 | 3.6             |               |   | 2.8  |
| AD 6   |   |                 |                 | 2.5             |               |   | 2.8  |
| AD 7   |   |                 |                 | 2.9             |               |   | 2.8  |
| AD 8   |   |                 |                 | 4.0             |               |   | 3  |
| AD 9   |   |                 |                 | 4.0             |               |   | 4  |
| AD 10  |   |                 |                 |                 |               |   | 4  |
| AD 11  |   |                 |                 | 6.0             |               |   | 4  |
| AD 12  |   |                 |                 |                 |               |   | 6.7  |
| AD 13  |   |                 |                 |                 |               |   | 6.7  |
| AST 1  |   |                 |                 |                 |               |   | 3  |

<sup>14</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>14</sup> | Average over 5 years<br>(according to Decision<br>C(2015)9563) |
| AST 2                           |   |                    |                    |                    |                  |   | 3  |
| AST 3                           |   |                    |                    | 3.1                |                  |   | 3  |
| AST 4                           |   |                    |                    | 2.5                |                  |   | 3  |
| AST 5                           |   |                    |                    | 10.3               |                  |   | 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                        |   |                    |                    |                    |                  |   | 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<br>1.1.Year N-2<br>(01.01.2021) | How many staff<br>members were<br>reclassified in Year N-1<br>(2022) | Average number of<br>years in grade of<br>reclassified staff<br>members | Average over 5 years<br>(according to Decision<br>C(2015)9563) |
|----------------|-------|--|--|---|--|
| CA IV          | 17    |  |  |   | Between 6 and 10 years   |
|                | 16    |  |  |   | Between 5 and 7 years  |
|                | 15    |  |  |   | Between 4 and 6 years  |
|                | 14    |  |  |   | Between 3 and 5 years  |
|                | 13    |  |  |   | Between 3 and 5 years  |
| CA III         | 12    |  |  |   |  |
|                | 11    |  |  |   | Between 6 and 10 years   |
|                | 10    |  |  |   | 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   |



| Function Group | Grade | Staff in activity at 1.1.Year N-2 (01.01.2021) | How many staff members were reclassified in Year N-1 (2022) | Average number of years in grade of reclassified staff members | Average over 5 years (according to Decision C(2015)9563) |
|----------------|-------|--|---|--|--|
|                | 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 31/12/2022):

**Table 1 - Data on 31/12/2022 - statutory staff (only officials, AT and AC)**

|                    |                                | Official |    | Temporary |       | Contract Agents |       | Grand Total |       |
|--------------------|--------------------------------|----------|----|-----------|-------|-----------------|-------|-------------|-------|
|                    |                                | Staff    | %  | Staff     | %     | Staff           | %     | Staff       | %     |
| Female             | Administrator level            | 0        | 0% | 1 + 39    | 21.6% | 0               | 0%    | 40          | 34%   |
|                    | Assistant level (AST & AST/SC) | 0        | 0% | 22        | 11.9% | 20              | 10.8% | 42          | 22.7% |
|                    | Total                          | 0        | 0% | 62        | 33.5% | 20              | 10.8% | <b>82</b>   | 44.3% |
| Male               | Administrator level            |          | 0% | 1 + 73    | 40%   | 0               | 0%    | 74          | 40%   |
|                    | Assistant level (AST & AST/SC) | 0        | 0% | 13        | 7%    | 16              | 8.6%  | 29          | 15.7% |
|                    | Total                          | 0        | 0% | 87        | 47%   | 16              | 8.6%  | <b>103</b>  | 55.7% |
| <b>Grand Total</b> |                                | 0        | 0% | 149       | 80.5% | 36              | 19.5% | <b>185</b>  | 100%  |

**Table 2 - Data regarding gender evolution over 5 years of the Middle and Senior management<sup>15</sup>**

|  | 2018   |   | 2022   |   |
|--|--------|---|--------|---|
|  | Number | % | Number | % |
|  |        |   |        |   |

<sup>15</sup> Staff defined as middle manager by the applicable General Implementing provisions on middle management.

|                        |     |     |    |      |
|------------------------|-----|-----|----|------|
| <b>Female Managers</b> | n/a | n/a | 9  | 32.1 |
| <b>Male Managers</b>   | n/a | n/a | 19 | 67.9 |

#### D. Geographical Balance

Explanatory figures to highlight nationalities of staff (split per Administrator/CA FG IV and Assistant /CA FG I, II, III)

**Table 1 - Table on 31/12/2022 - 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%   | 1      | 0.5%             |
| Belgium        | 17            | 9.2%  | 3                                     | 1.6%   | 20     | 10.1%            |
| Bulgaria       | 6             | 3.2%  | 4                                     | 2.2%   | 10     | 5.4%             |
| Croatia        | 3             | 1.6%  | 2                                     | 1.1%   | 5      | 2.7%             |
| Cyprus         | 3             | 1.6%  | 0                                     | 0%   | 3      | 1.6%             |
| Czech Republic | 3             | 1.6%  | 2                                     | 1.1%   | 5      | 2.7%             |
| Denmark        | 0             | 0%  | 0                                     | 0%   | 0      | 0%               |
| Estonia        | 1             | 0.5%  | 0                                     | 0%   | 1      | 0.5%             |
| Finland        | 3             | 1.6%  | 0                                     | 0%   | 3      | 1.6%             |
| France         | 7             | 3.8%  | 2                                     | 1.1%   | 9      | 4.5%             |
| Germany        | 6             | 3.2%  | 1                                     | 0.5%   | 7      | 3.8%             |
| Greece         | 12            | 6.5%  | 9                                     | 4.9%   | 21     | 11.3%            |
| Hungary        | 3             | 1.6%  | 2                                     | 1.1%   | 5      | 2.7%             |
| Ireland        | 3             | 1.6%  | 1                                     | 0.5%   | 4      | 2.2%             |
| Italy          | 21            | 11.3%   | 7                                     | 3.8%   | 28     | 15.1%            |
| Latvia         | 1             | 0.5%  | 3                                     | 1.6%   | 4      | 2.2%             |
| Lithuania      | 3             | 1.6%  | 1                                     | 0.5%   | 4      | 2.2%             |
| Luxembourg     | 1             | 0.5%  | 0                                     | 0%   | 1      | 0.5%             |
| Malta          | 1             | 0.5%  | 2                                     | 1.1%   | 3      | 1.6%             |
| Netherlands    | 3             | 1.6%  | 0                                     | 0%   | 3      | 1.6%             |
| Poland         | 1             | 0.5%  | 1                                     | 0.5%   | 2      | 1.1%             |
| Portugal       | 5             | 2.7%  | 0                                     | 0%   | 5      | 2.7%             |

|                       |     |      |    |      |     |       |
|-----------------------|-----|------|----|------|-----|-------|
| Romania               | 16  | 8.6% | 7  | 3.8% | 23  | 12.4% |
| Slovakia              | 2   | 1.1% | 0  | 0%   | 2   | 1.1%  |
| Slovenia              | 4   | 2.2% | 0  | 0%   | 4   | 2.2%  |
| Spain                 | 5   | 2.7% | 7  | 3.8% | 12  | 6.5%  |
| Sweden                | 0   | 0%   | 0  | 0%   | 0   | 0%    |
| <i>United Kingdom</i> | 0   | 0%   | 0  | 0%   | 0   | 0%    |
| <b>TOTAL</b>          | 131 | 70%  | 54 | 30%  | 185 | 100%  |

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

| Most represented nationality | 2018   |   | 2022   |       |
|------------------------------|--------|---|--------|-------|
|                              | Number | % | Number | %     |
| <b>Italy</b>                 |        |   | 30     | 16.2% |

### 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. No plastic water bottles or cups are being used at the EPPO. 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 2023, 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 is being signed in 2022, and contains the conditions for payment of service costs by the EPPO.

| 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>16</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>16</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 2022. The EPPO is following up on the ECA's recommendations for improvement 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 **Internal Audit Service (IAS)** has performed a risk assessment on the EPPO's governance, administrative and support process areas, and established a strategic internal audit plan for 2022–2024. The first IAS audit will be initiated in the first quarter of 2023.

The EPPO has set up its **Internal Audit Capability (IAC)**, responsible for providing internal audit assurance and consulting services. The IAC established a risk-based multi-annual internal audit work programme, which identifies the IAC's priorities and foreseen engagements.

Moreover, 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 Framework

The EPPO adopted its Internal Control Framework (ICF) on 24 March 2021<sup>17</sup>, based on the Commission's ICF of April 2017. The ICF enables the EPPO to achieve its objectives through a consistent performance management approach and provides reasonable assurance of:

- effectiveness, efficiency and economy of operations;
- 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, taking into account the multiannual character of programmes, as well as the nature of the payments concerned.

This framework supplements the EPPO's Financial Rules<sup>18</sup> and other applicable rules and regulations, with a view to aligning the EPPO's standards to the highest international standards.

The ICF consists of five components and seventeen principles based on the COSO 2013 Internal Control-Integrated Framework<sup>19,20</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.

The ICF's components are interrelated and must be present and functioning at all levels of the organisation. The principles underpinning each component are further specified through baseline requirements, which provide guidance on actions to be implemented in order for the internal controls to be considered effective. These constitute the minimum standards referred to in Article 45 of the EPPO's Financial Rules.

The implementation of the ICF is continuously monitored and reported upon at least once per year through the Annual Activity Report.

---

<sup>17</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>18</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

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

<sup>20</sup> The full text of the Internal Control-Integrated Framework is available at [www.coso.org](http://www.coso.org)

## **Anti-fraud Strategy**

In accordance with Article 19 (4)(g) of the EPPO Regulation<sup>21</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.

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:

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.

---

<sup>21</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')



## **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.

## **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; in the coming years, the EPPO aims to conclude working arrangements with authorities of third countries, as well. The EPPO will prioritise the third countries with which it may apply for judicial cooperation existing multilateral conventions and other international agreements, and with which it is necessary to establish working arrangements, e.g. the United Kingdom (in the application of the EU-UK Trade and Cooperation Agreement); the United States (in the application of the EU-US MLA and extradition agreements); Japan (in the application of the EU-Japan MLA Agreement); Norway (in the application of the Agreement between the EU and Iceland and Norway on the application of certain provisions of the Convention of 29 May 2000 on Mutual Assistance in Criminal Matters between the Member States of the EU and the 2001 Protocol thereto).

Nevertheless, as these working arrangements are limited in scope, the EPPO supports negotiations by the Union of 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, consulted by the Commission in preparation of a Recommendation for a Council Decision opening negotiations for such agreements, the EPPO has identified as priorities for short/medium-term the following countries: Andorra, Liechtenstein, Monaco, Panama, San Marino, Switzerland, United Arab Emirates. Based on future operational needs, these priorities take into account the lack, or limited availability, 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**

Within its mandate, the EPPO will promote a close cooperation with the United Nations Office on Drugs and Crime (UNODC), taking into account that the EU is party to the United Nations Convention against Corruption (UNCAC) and the United Nations Convention against Transnational Organized Crime (UNTOC). In this context, the EPPO shall participate, along with the Commission and other relevant EU institutions, bodies and agencies, in the Implementation Review Mechanism of UNCAC. Moreover, the EPPO shall actively contribute to any activities promoted by the UNODC in areas that fall within the EPPO's mandate (such as the project of a Global Operational Anti-Corruption Network).

The EPPO supports possible negotiations between the EU and INTERPOL, and envisages negotiating a working arrangement with this organisation in order to set up a framework for exchanging information, ensuring access to Interpol's databases and liaising with law enforcement authorities where the EPPO may not have its own communication mechanisms or secure channels.

Establishing cooperation with the World Bank, in areas that fall within the EPPO mandate, is also envisaged.