



**2025/2155(DEC)**

16.12.2025

# **DRAFT REPORT**

on discharge in respect of the implementation of the budget of the European  
Public Prosecutor's Office for the financial year 2024  
(2025/2155(DEC))

Committee on Budgetary Control

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## 1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### on discharge in respect of the implementation of the budget of the European Public Prosecutor's Office for the financial year 2024 (2025/2155(DEC))

*The European Parliament,*

- having regard to the final annual accounts of the European Public Prosecutor's Office for the financial year 2024,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2024, together with the agencies' replies<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2024, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of ... 2025 on discharge to be given to the European Public Prosecutor's Office in respect of the implementation of the budget for the financial year 2024 (COM(2025)0359 – C10-0155/2025),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012<sup>3</sup>, and in particular Article 70 thereof,
- having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union<sup>4</sup>, and in particular Article 70 thereof,
- having regard to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office<sup>5</sup>, and in particular Article 94 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of

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<sup>1</sup> OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

<sup>2</sup> OJ C, C/2025/5407, 13.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5407/oj>.

<sup>3</sup> OJ L 193, 30.7.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1046/oj>.

<sup>4</sup> OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

<sup>5</sup> OJ L 283, 31.10.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/1939/oj>.

- the European Parliament and of the Council<sup>6</sup>, and in particular Article 105 thereof,
- having regard to Rule 102 of and Annex V to its Rules of Procedure,
  - having regard to the opinion of the Committee on Civil Liberties, Justice and Home Affairs,
  - having regard to the report of the Committee on Budgetary Control (A10-0000/2026),
1. Grants the Administrative Director of the European Public Prosecutor’s Office discharge in respect of the implementation of the Office’s budget for the financial year 2024 / Postpones its decision on granting the Administrative Director of the European Public Prosecutor’s Office discharge in respect of the implementation of the Office’s budget for the financial year 2024;
  2. Sets out its observations in the resolution below;
  3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Administrative Director of the European Public Prosecutor’s Office, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series);

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<sup>6</sup> OJ L 122, 10.5.2019, p. 1, ELI: [http://data.europa.eu/eli/reg\\_del/2019/715/oj](http://data.europa.eu/eli/reg_del/2019/715/oj).

## 2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### **on the closure of the accounts of the European Public Prosecutor's Office for the financial year 2024 (2025/2155(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Public Prosecutor's Office for the financial year 2024,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2024, together with the agencies' replies<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2024, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of ... on discharge to be given to the European Public Prosecutor's Office in respect of the implementation of the budget for the financial year 2024 (COM(2025)0359 – C10-0155/2025),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012<sup>3</sup>, and in particular Article 70 thereof,
- having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union<sup>4</sup>, and in particular Article 70 thereof,
- having regard to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office<sup>5</sup>, and in particular Article 94 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of

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<sup>1</sup> OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

<sup>2</sup> OJ C, C/2025/5407, 13.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5407/oj>.

<sup>3</sup> OJ L 193, 30.7.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1046/oj>.

<sup>4</sup> OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

<sup>5</sup> OJ L 283, 31.10.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/1939/oj>.

the European Parliament and of the Council<sup>6</sup>, and in particular Article 105 thereof,

- having regard to Rule 102 of and Annex V to its Rules of Procedure,
  - having regard to the opinion of the Committee on Civil Liberties, Justice and Home Affairs,
  - having regard to the report of the Committee on Budgetary Control (A10-0000/2026),
1. Approves the closure of the accounts of the European Public Prosecutor's Office for the financial year 2024 / Postpones the closure of the accounts of the European Public Prosecutor's Office for the financial year 2024;
  2. Instructs its President to forward this decision to the Administrative Director of the European Public Prosecutor's Office, the European Council, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

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<sup>6</sup> OJ L 122, 10.5.2019, p. 1, ELI: [http://data.europa.eu/eli/reg\\_del/2019/715/oj](http://data.europa.eu/eli/reg_del/2019/715/oj).

### 3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Public Prosecutor's Office for the financial year 2024 (2025/2155(DEC))**

*The European Parliament,*

- having regard to its decision on discharge in respect of the implementation of the budget of the European Public Prosecutor's Office for the financial year 2024,
  - having regard to Rule 102 of and Annex V to its Rules of Procedure,
  - having regard to the opinion of the Committee on Civil Liberties, Justice and Home Affairs,
  - having regard to the report of the Committee on Budgetary Control (A10-0000/2026),
- A. whereas the European Public Prosecutor's Office (EPPO) is the independent public prosecution office of the Union, responsible for investigating and prosecuting crimes against the financial interests of the Union and bringing to judgment the perpetrators of, and accomplices to, criminal offences as provided for by Directive (EU) 2017/1371 of the European Parliament and of the Council<sup>1</sup> (PIF-related crime) and as indicated by Council Regulation (EU) 2017/1939<sup>2</sup>;
- B. whereas the competence of the EPPO encompasses several types of fraud, and includes VAT fraud with damages above EUR 10 million, money laundering, corruption and other offences for which the EPPO exercises the functions of prosecutor in the competent courts of the participating Member States, until the end of the proceedings;
- C. whereas the EPPO is one of the components of the Union's anti-fraud architecture and, as such, its actions are coordinated with and complementary to those of the other components of the architecture, to achieve streamlined, efficient coordination that enhances the overall effectiveness of the architecture;
- D. whereas the EPPO intervenes where the prerogatives of the national authorities investigating and prosecuting the crimes concerned stop at the borders of their country, and other organisations, such as Eurojust, OLAF and Europol, do not have the necessary powers to carry out the relevant criminal investigations and prosecutions;
- E. whereas the procedural acts of the EPPO are subject to judicial review by the national courts and the Court of Justice of the European Union (the 'Court of Justice') - by

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<sup>1</sup> Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29, ELI: <http://data.europa.eu/eli/dir/2017/1371/oj>).

<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') (OJ L 283, 31.10.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/1939/oj>).

means of preliminary ruling or judicial reviews– has residual powers to ensure a consistent application of Union law;

- F. whereas the EPPO is composed of a central level, with its headquarters in Luxembourg, consisting of the European Chief Prosecutor, 24 European Prosecutors (one per participating Member State following the participation of Poland and Sweden in the EPPO, since 20 March and 19 July 2024, respectively), the Administrative Director, as well as a decentralised, national level consisting of the European delegated prosecutors (EDPs) in the 24 participating Member States;
- G. whereas at the central level the European Chief Prosecutor and the 24 European Prosecutors form the College of the EPPO (the ‘College’) with the task of supervising the investigations and prosecutions carried out by the EDPs at the national level, who operate with complete independence from their national authorities;
- H. whereas, under Article 93 of Regulation (EU) 2017/1939 the EPPO Administrative Director, acting as the authorising officer of the EPPO, shall implement its budget under its own responsibility and within the limits authorised in the budget and shall send each year to the Union’s budgetary authority all information relevant to the findings of any evaluation procedures;
- I. whereas, in accordance with Article 50(2) of the EPPO’s Financial Rules, the Accounting Officer of the Commission also acts as the Accounting Officer of the EPPO and is responsible for the preparation of the annual accounts, which are consolidated with those of the Union;
- J. whereas, under the current framework, the final annual accounts are scrutinised by the Court of Auditors (the ‘Court’) and the Council recommends and Parliament decides whether to grant discharge to the EPPO’s Administrative Director in respect of the implementation of the budget for a given financial year;
- K. whereas scrutiny over the management of the EPPO resources and related expenditure cannot ignore the examination of operational activities, the methods of their execution, their consequences and impact and is expected to take into account the peculiarities of prosecution and investigative actions by a continuous evaluation to ensuring that resources remain sufficient to ensure operational effectiveness;
- L. whereas the EPPO has been operating autonomously in the implementation of its budget only since 24 June 2021 and it has started its operational activities on 1 June 2021, which is also the *dies a quo* for the five-year term indicated in Article 119 of Regulation (EU) 2017/1939 upon reaching which the Commission will have to submit to Parliament and to the Council and to national parliaments an evaluation report on the implementation and impact of such Regulation, and on the effectiveness and efficiency of the EPPO and its working practices, together with its conclusions;
- M. whereas Article 119(2) of Regulation (EU) 2017/1939 provides that the Commission is to submit legislative proposals to Parliament and the Council if it concludes that it is necessary to have additional or more detailed rules on the setting up of the EPPO, its functions or the procedure applicable to its activities, including its cross-border investigations;

- N. whereas any Commission's proposal for a revision of the EPPO regulatory framework can be submitted only after giving due consideration to Parliament resolutions adopted since the date of the start of the EPPO operational activities and taking into account the role of the EPPO within the Union's anti-fraud architecture, the revision of which was launched by the Commission in September 2025, following Parliament's calls to do so;
1. Welcomes the positive opinion of the Court on the reliability of the EPPO's accounts for the year ended 31 December 2024 and on the legality and regularity of the underlying revenue and payments;
  2. Acknowledges the importance of the EPPO with regard to the protection of the financial interests of the Union and, in particular, the Union's budget; recalls Parliament's strong support for the establishment of the EPPO and expresses appreciation for the work that the EPPO does in investigating and prosecuting crimes such as fraud, corruption and serious cross-border VAT fraud;
  3. Stresses the EPPO's unique role with regard to Union law enforcement as a prosecution service and points out that because of its nature the EPPO is obliged to investigate all matters within its competence, when brought to its attention; highlights therefore the need to promptly dedicate the necessary resources to fulfil its duties and to ensure progress and the timely conclusion of investigations;

#### ***Budgetary and financial management***

4. Notes that the overall final budget allocated to the EPPO for 2024 was EUR 76 382 368, which was a substantial increase from the EUR 65,9 million allocated in 2023 and the EUR 51,2 million allocated in 2022;
5. Points out that the initial 2024 budget (amounting to EUR 71 888 321) approved by the Union's budgetary authority was 24 % less than that requested by the EPPO in its estimates of revenue and expenditure for 2024 even if higher by 9 % when compared with the previous year; observes that two amending budgets were adopted in 2024 and that upon EPPO's request in February 2024, the budget was increased in June 2024 by EUR 3 600 000, with financial and human resources to cover the increased costs related to the participation in the EPPO of Poland and Sweden; underlines the fact that the increase had to cover salaries of the additional EDPs to be appointed in Poland and Sweden and of the staff to be hired and related operational expenditure, but that part of these additional funds were allocated to Central Office staff to prepare for the IT autonomy project imposed by the discontinuation of Commission's services in the IT area; notes that the second amending budget increased the level of appropriations by EUR 894 047 in November 2024, upon proposal of the Union's budgetary authority to address the high level of salary indexation in 2024 and that because the EPPO had already allocated part of its first amending budget to anticipate the higher-than-expected salary indexation, the second additionally granted resources were redeployed to security-related expenditure;
6. Notes that, in 2024, three budget transfers were adopted in accordance with Article 26 of the EPPO Financial Rules allowing the European Chief Prosecutor, on a proposal drawn up by the Administrative Director, to transfer appropriations from one title to another up to a maximum of 10 % of the appropriations for the financial year and from one chapter to another or within each chapter without limit; observes that the total net value of those

transfers was EUR 3,2 million, compared to EUR 1,2 million in 2023, and that such transfers were needed for the developments of the IT autonomy programme, the requested regularisation of the close protection services under the service level agreement (SLA) with the Commission's Directorate General for Human Resources and Security and the changes in the remuneration update, to accommodate the higher than anticipated salary indexation that reached 7,2 % compared to the initial budgetary hypothesis of 3,4 %

7. Acknowledges that the estimate of any budgetary need related to the EPPO's activities remain very difficult because of the peculiarity of EPPO activities, linked to the unpredictable level of fraud detection and to the wide variety of its cases; is aware that the EPPO has no discretion with regard to pursuing prosecutions and, in the meantime, has no leverage on resources and procedural constraints of national systems on which it depends for the investigative activities; observes that the lack of a fixed correlation between the number and the costs of investigations also prevents expenditure forecast, but recalls that the Union's resources to be protected are increasing and the complexity of the regulatory framework governing their deployment makes it more difficult the investigations, not only for what concerns the recovery and resilience facility (RRF) and its unprecedented implementation mode but also for the high volume of resources allocated; believes that this context suggests the need for additional allocation of resources to finance EPPO activities and reiterates the need for the EPPO to be provided with sufficient resources to adequately fulfil its mandate;
8. Understands that 2024 was a difficult year for the EPPO, because it had to deal with an increase of its workload in the 22 participating Member States, to manage the enlargement to Poland and Sweden and, simultaneously, to achieve IT autonomy from the Commission; notes that in 2024 the EPPO requested 45 establishment plan posts for IT autonomy, and later 37 posts in an amending budget, but both requests were denied; observes that in particular the lack of additional resources allocated to achieve IT autonomy resulted in the need to divert towards the IT sector members of staff initially meant to support the operations and resorting to intra muros contractors;
9. Points out that the budgetary implementation rate for the financial year 2024 was 98,5 %, over the expected performance indicator of 95 % and in line with the previous years (99,6 % in 2023 and 98,1 % in 2022); appreciates that for a second year in a row the EPPO has not returned any funds to the Union's budgetary authority, demonstrating a solid absorption capacity of the granted budget; points out that, in 2024, the overall execution rate for payments reached 86,4 % of the EPPO's final budget, with an average payment time of 16,7 days, thanks to enhanced use of e-invoicing, improving from previous years (in 2023 the execution rate was 85,3 %, with an average payment time of 17 days, and in 2022 the execution rate was 76,6 % with an average payment time of 23,8 days); observes that the percentage of late payments remained stable and very low (0,85 % out of the total number of payments in 2024, compared to 0,86 % in 2023; or 1,09% out of the total amount of payments in 2024, compared to 1,08 % in 2023);
10. Observes that, in line with previous years and with the strategy prioritising the operational expenditure related to investigation, prosecution and security measures, in 2024, the EPPO allocated 44,6 % of its budget to operational activities (compared to 43 % in 2023 and 41 % in 2022) where the main cost drivers were the remuneration of the EDPs followed by operational ICT activities (19 %), such as the maintenance and development of the EPPO's case management system (CMS) and the linguistic services

(10 %); notes that the EPPO budget was mainly absorbed by expenditure related to temporary agents (33,6 %, EUR 25 671 160, compared to 32,2 % in 2023) and the EDPs' remuneration (23,9 %, EUR 18 252 391, compared to 22,1 % in 2023) followed by costs for linguistic services (4,6 %, EUR 3 491 000, compared to 6,2 % in 2023) and operational ICT hardware and software (4,5 %, EUR 3 426 711, compared to 5,5 % in 2023);

11. Notes that in 2024 the participation of Poland and Sweden was announced and that the 2024 budget was only partially concerned, due to the gradual intake of two European Prosecutors and of a number of EDPs; observes that the 2024 increase approved by the Union's budgetary authority granted additional 20 central office posts and additional EDPs in anticipation of Poland's and Sweden's participation in the EPPO;
12. Observes that costs for operational missions slightly increased further in 2024, reaching EUR 1 292 000 (compared to EUR 1 175 000 in 2023 and EUR 980 000 in 2022) and absorbed approximately 3,7 % of the overall operational appropriations (EUR 34,1 million) but overall in line with the increasing level of intensity of investigations and stable in terms of value; understands that there has been a reduction in the overall travel expenditure, that the use of videoconferences facilities as a cost-effective and secure alternative to staff mission is being promoted by EPPO and that participation in online meetings is the standard practice for internal coordination and exchanges with Member States authorities and Union partners, but missions remain relevant practice in operational context;
13. Recalls that, under Article 107 of Regulation (EU) 2017/1939, the translation services required for the administrative functioning of the EPPO at the central level shall be provided by the Translation Centre of the bodies of the European Union, but that urgent matters and investigative purpose allow the EDPs to decide on the modalities of translation, in accordance with applicable national law; observes that, in 2024, the costs occurred for translation and interpretation services decreased to EUR 3 491 000 corresponding to 10 % of the operational appropriations (compared to EUR 4 086 500, corresponding to 14 %, in 2023); notes that 88,8 % of CMS documents were machine translated (8,8 % above the performance indicator) and appreciates the EPPO's efforts to enhance the cost-effectiveness of its translation services;
14. Observes that, in 2024, EPPO launched 15 calls for tenders and awarded 9 contracts (4 procedures were cancelled) and that 2 were open procedures while 12 were negotiated procedures; notes the intensive use of the EPPO framework contracts that resulted, in 2024, with the EPPO signing 288 specific contracts under existing framework contracts (compared to 234 in 2023), for a total of more than EUR 13 million (compared to EUR 11 million in 2023), while no contract was concluded by negotiated procedure without prior publication of a contract notice; remarks that in 2024, about 65 % of the contracts awarded directly by the EPPO were to SMEs, out of which all but 3 were from the same Member State; understands that the EPPO has developed its own purchasing capacity, has managed its own specific contracts in the implementation of existing framework contracts and has continued, in parallel, to operate through SLAs with other Union institutions, bodies, offices, and agencies and by joining inter-institutional contracts with varied market operators; appreciates that, in 2024, all of the EPPO's procurement procedures and contract management activities were performed using digital IT tools, which is in line with the performance indicator target; reminds that the use of

inter-institutional framework contracts allows maximising economies of scale, ensuring sound financial management on one side and compensating for the lack of available human resources on the other;

15. Appreciates the positive trend in the carry-over of appropriations from the previous exercise (2023), amounting to EUR 9 392 990 or 14,2 % (compared to EUR 10 969 680 or 24,4 % in 2022) out of which 96,9 % were consumed (compared to 84,8 % in 2023 and 90,8 % in 2022) and only 3,1 % were cancelled (compared to 15,2 % in 2023 and 9,2 % in 2022); notes that the carry-over of payment appropriations from 2024 to 2025 amounted to EUR 9 200 802, relatively stable compared to the above amount from 2023 to 2024; observes that the carry-overs were mainly due to appropriations committed towards the end of year for operational digital investments, and outstanding amounts on external service providers' contracts;
16. Reiterates that the 2017 legislative financial statement (LFS) is no longer fit-for-purpose; stresses that the current LFS prevents the EPPO from running a mid-term budgetary review obliging to wait until the very end of the budgetary adoption process to have clarity on the resource level it can implement in the subsequent year; underlines that this limits the EPPO's capacity to anticipate budget implementation preparatory activities and, in particular, affects the early launch of recruitment, delaying the progress towards full occupancy and the overall absorption capacity of the EPPO, as a matter of fact preventing to elaborate a comprehensive staffing strategy which is not the result of yearly budgetary negotiations ; points out that to achieve maximum flexibility in the development of an innovative organisation model as the EPPO is crucial; believes that the revision of the LFS is to be made irrespective of the changing of EPPO mandate, at the latest in the framework of the revision of Regulation (EU) 2017/1939 for which an evaluation has been launched by the Commission;
17. Appreciates the continuous strengthening of the EPPO's administrative capacity, which is progressively addressing initial weaknesses resulting from the EPPO's approach to limit the non-operational expenditure to essential level support services; maintains that the budgetary and human resources allocated to the EPPO are expected to be adequate to allow the efficient and successful carrying out of its mandate and the normal handling of the related administrative procedures; reminds that additional funding and strengthening of EPPO staffing is crucial to enable the EPPO to effectively combat VAT crime, protect the Union's financial interests, and uphold the rule of law, which are key Union priorities; reiterates its call on the Commission to review the EPPO budgetary framework in close cooperation with the EPPO to find adequate ways to support it in its work; recalls that in the Amending Letter 1/2022, the Commission undertook to deliver to Parliament a staffing assessment by the end of 2023 and that this was emphasised in paragraph 5 of European Parliament resolution of 25 April 2024 on the Council position on Draft amending budget No 3 to the general budget 2024 reinforcing the European Public Prosecutor's Office following the accession of Poland and the expected participation of Sweden; regrets that the Commission has neither delivered such an assessment, nor consulted or communicated with the EPPO in respect of the staffing assessment, and yet that the Commission did not endorse the EPPO requests and did not engage in a dialogue for an updated assessment of the real needs; calls on the Commission to allocate additional resources, justified by the growing number of complex cases, and emphasises that these should not be dependent on the revision of Regulation (EU) 2017/1939 or of the EPPO mandate, but rather on the importance of the fight against organised crime and

the protection of the Union's financial interests in the next multiannual financial framework (MFF);

18. Stresses that the modus operandi of criminal organisations is increasingly transnational, structured on the recurrent involvement of complex corporate structures used as a front and opaque legal vehicles deployed across multiple jurisdictions having unequal levels of enforcement of Union law; highlights the fact that the strategy of organised crime aims to fraudulently divert Union funds and conceal the proceeds of crime through money-laundering operations which affect the legal economy and also emerge as large-scale cross-border VAT fraud; points out that these criminal schemes systematically exploit regulatory fragmentation and procedural asymmetries between Member States, as well as the limitations inherent in the national focus of law enforcement and judicial authority; emphasises, in this specific regard, the added value of EPPO's actions, which allow to fill the gap left by not coordinated national initiatives and that represent the most effective instrument to disrupt trans-national criminal activities and intervene in protection of the Union's financial interests and the internal market;
19. Notes the conclusions and recommendations made by the Court in its Review 02/2025 'Performance-orientation, accountability and transparency – lessons to be learned from the weaknesses of the RRF'<sup>3</sup>; calls for a dedicated increase in funding within the next MFF to ensure the EPPO can continue to meet its objectives and obligations in face of the increased complexity of the financing instruments;
20. Notes that in 2024 the costs related to the provisions of Article 91(6) of Regulation (EU) 2017/1939 (exceptionally costly measures carried out by the national authorities and covered by the EPPO) remained marginal (0,1 % of the operational budget, compared to 0,4 % in 2023); understands that, in 2023, a first financing agreement was signed in the framework of a pilot for the reimbursement of claims made under Article 91(6) of Regulation (EU) 2017/1939, to cover the cost of the measures carried out at national level on behalf of the EPPO and that the Court has audited the item in 2023 and had deemed it legal and regular; believes that this provision offers EPPO the opportunity to intervene effectively in trans-national investigative scenarios where a Member state might hesitate to deploy its resources, in consideration of an unbalanced result of the cost-benefit analysis; calls on the Commission to explore how the resort to this option by Member states and EPPO could become more strategically effective;

### ***Internal management and internal control - performance***

21. Is aware that the College is responsible for the general oversight of the EPPO's activities and for taking decisions on strategic matters and that in 2024 it met 20 times adopting 70 decisions; believes that College's decisions ensure coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the participating Member States; welcomes the College's decisions adopted in 2024 on the working arrangements establishing the methods of cooperation with Parliament, the European External Action Service (EEAS) and the revised annexes of the agreement with the Commission; observes that the College also amended rules on other Staff put at the disposal of the European Public Prosecutor's Office but not employed by it (National European Delegated Prosecutors' Assistants (NEDPAs)) and established a housing allowance for certain

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<sup>3</sup> [https://www.eca.europa.eu/ECAPublications/RV-2025-02/RV-2025-02\\_FR.pdf](https://www.eca.europa.eu/ECAPublications/RV-2025-02/RV-2025-02_FR.pdf)

categories of staff housed in Luxembourg; notes that, as appointing authority, the College appointed EDPs in Austria, Belgium, Bulgaria, France, Germany, Greece, Italy, Netherlands, Poland and Sweden, selected members of the Ethics Committee and members of the Disciplinary Board for EDPs as well as the Administrative Director ad interim; notes the College's decisions in 2024 on budget-related matters, such as the adoption of the EPPO's Single Programming Document 2024-2026, the final accounts for the financial year 2023, EPPO's 2023 Consolidated Annual Activity Report, the Single Programming Document for the period 2025-2027, the budget 2025 and the corresponding financing decision for the year 2025 and amendments to the budget and the Single Programming Document; the College also adopted Security Rules applicable to the Digital Communication and Information Systems of the EPPO, and the Security Strategy 2024-2028.

22. Notes that in 2024 the Permanent Chambers held 491 meetings, to monitor and direct the investigations and prosecutions conducted by the EDPs, allocated randomly immediately after registration, and to ensure the coordination of investigations and prosecutions in cross-border cases, the coherence, efficiency, and consistency in the EPPO's prosecution policy throughout the participating Member States by implementing the decisions adopted by the College;
23. Considers that, overall, the internal control systems in force are effective; notes that key performance indicators (KPIs) have been established to monitor on a quarterly basis the implementation of the annual and multi-annual work programmes; observes that the 2024 assessment of the internal control framework (ICF) confirmed measurable progress in the deployment of internal controls and that the Risk Assessment exercise for year 2025 was carried out with dedicated workshops at operational and administrative levels, followed by an updated risk management policy approved by the College on 26 February 2025;
24. Maintains that the Internal Audit Service of the Commission (IAS) and the Internal Audit Capability of the EPPO (IAC) should coordinate their actions with a view to advising and assisting the EPPO in the establishment of its main core processes and the achievement of its objectives; observes that there were no joined advisory initiatives between the IAS and the IAC in 2024; welcomes that, after the appointment in September 2024 of the new Head of the IAC, efforts have been focused on follow-up to the previous audit recommendations, on drafting the IAC standard operating procedures (SOP), and on preparing and submitting for approval of the Strategic Audit Plan 2025-2027 to the College;
25. Recalls that in 2023, the IAS initiated a limited review of the EPPO's building blocks of assurance, which was finalized in 2024; notes that all recommendations were addressed, resulting in further enhancements to the assurance framework and governance processes, including the formalisation of procedures, improved documentation and digitalization of planning and programming processes, refinements to the ICF, and a strengthened approach to risk management; observes that, from November 2024 until the end of January 2025, the IAS conducted an advisory engagement on IT in view of the IT autonomy in the EPPO and that the advisory final report was issued at the end of the year 2024; notes that in 2024 external and internal audit recommendations and discharge requirements continued to be regularly monitored;

26. Notes that the EPPO continued its efforts to set in place a system to monitor efficiency gains and cost savings, and notes that in 2024 it launched a review of the strategic and operational planning and monitoring processes (to increase the ability to contribute to EPPO activities' strategic focus and to achieve sustained high implementation or absorption rate of available resources) and established a mid-term human resources strategic planning, to allow for the increased fulfilment of the establishment plan and addressing staffing gaps through hiring or professional growth; observes that, in this regard, the EPPO also established career paths and more specific job description frameworks to align staff with strategy and contribute to maintaining high staff engagement;
27. Notes that the benchmarking exercise carried out by the IAC with the EPPO human resources mapped the EPPO staff adopting the same principles as in other organizations; observes that by comparing the deployed human resources of the EPPO with a set of other Union entities and national prosecution offices against a standardised set of pillars, it allowed the identification of gaps in staff allocation in comparison to other Union institutions; understands that this model has been used as a reference for EPPO budget requests, but only in respect of administrative and support functions, because the unique nature of the EPPO core activities prevents its use as a specific reference for the operational area of the EPPO;
28. Appreciates the EPPO's efforts to improve the internal control environment; remarks that in 2024 a set of standards of conduct, processes, and structures have been established; calls on the EPPO to address as soon as possible the still outstanding issues, concerning the conflict of interests policy, learning and development policy, internal mobility policy, vulnerability and patch management policy, succession planning and exit procedures;
29. Notes that the 2024 internal controls' self-assessment was based on the assessment of the internal control indicators and of the deployment of the EPPO's Anti-fraud Strategy 2023-2025, on the results of the EPPO's risk management policy and of the ex-post controls; appreciates that, for what concerns the assessment of the internal control components, out of 71 compliance criteria, 55 (77 %) have been fully implemented, while 15 (22 %) are partially implemented and require further development and one criterion only (1 %) has not yet seen significant implementation; observes that among the 11 open findings, 10 are follow-up items from previous assessments, while 1 represents a newly identified issue in 2024, while four deficiencies highlighted in the 2023 assessment have been fully remediated;
30. Endorses the EPPO's continued efforts to improve risk controls and proactively address both existing and emerging risks; believes that the EPPO control activities provide adequate level of assurance on risks mitigation and notes that, in 2024, the internal control officer led a series of workshops with the relevant managers to assess risks, including emerging and fraud-related risks, resulting in the identification of new emerging risks, mainly in digital services, security and operations, that reflect the evolving risk landscape;
31. Notes that the EPPO's anti-fraud strategy 2023-2025, updated in 2023 as per the requirements set by Regulation (EU) 2017/1939 and the EPPO's Financial Rules, is linked to an action plan that is part of the EPPO internal control environment, is monitored annually and has been reviewed in 2024; observes that in 2024,

implementation focused on awareness-raising with 17 training sessions organised on the EPPO's ethical framework, the anti-fraud strategy and the code of good administrative behaviour, ensuring broad staff participation; welcomes the adoption of the whistleblowing process, occurred in early 2025; remarks that, pending the adoption of a comprehensive conflicts of interest policy, obligations and declaration procedures remain in place for senior management and staff involved in financial circuits, procurement and recruitment;

32. Notes that, in respect of its investigative and prosecutorial functions, the EPPO redesigned the internal processes in place to support its investigations, among others by developing tools to improve the efficiency of its processing of information and connectivity with multiple partners, developing dedicated software, improving the quality of translation services and reducing the human translation needs and associated cost, exploring ways in which AI can be used to better manage the vast volumes of information it is processing, assessing them both from a technical and legal/ethical perspective; appreciates, in this regard, the EPPO's efforts in the setting up KPIs linked to its peculiar business model; maintains its remark on the need of reporting on the amounts seized, confiscated and eventually recovered to the Union's budget, whose safeguard is ultimately the *raison d'être* of the Union's anti-fraud architecture of which the EPPO is an important component;
33. Understands that monitoring and follow-up actions, including reporting on the recovery results, are not in the EPPO's remit and require resources and specific prerogatives that are not part of the EPPO's mission; reiterates its request to the Commission to support the EPPO in identifying indicators linked to the achievement of that essential task, and to set in the framework of the revision of the anti-fraud architecture the most appropriate features to ensure a continuous flow on data and information to allow proper analysis; stresses that an enhanced monitoring system and more data of good granularity and aggregated in cluster per typology of misconduct, sector of interest or geographical area, are necessary to identify patterns of fraud and would make more tangible the impact of the EPPO's investigations;
34. Notes that the EPPO has adopted its business continuity plan; encourages the EPPO to adopt also its digital strategy and the vulnerability and patch management policy (both currently under development); observes that the EPPO is still progressing on KPI development, which are not yet established for a specific area, and on a structured evaluation of risk tolerance levels;
35. Stresses the sharp and continuous increase in crime reports submitted to the EPPO, that reached 6 547 by 31 December 2024 (56 % more than in 2023 when they were 4 187), resulting in the opening of 1 504 investigations (almost 10 % more than in 2023, when EPPO opened 1 371 investigations representing the 58 % more than in 2022); observes that this increase has been driven mainly by reports from private parties (4 623, which is 85 % more than in 2023 and significantly above the performance indicator range), as well as from national authorities (1 760, which is 12 % more than in 2023); regrets that among Union institutions, bodies, offices and agencies, the EPPO received in 2024 only 113 crime reports (108 in 2023), the largest amount of them (59) from OLAF (72 in 2023); maintains that, when compared to the increasing trend of irregularities and frauds, the detection level is still suboptimal, suggesting that no significant improvement in terms of detection and reporting has been achieved;

36. Underlines that on 31 December 2024, the EPPO had 2 666 active investigations, (around 38 % more than in 2023 when they were 1 927) and that the percentage of cross-border cases, concerning several countries, was stable (29 % in 2024 and 28 % in 2023);
37. Stresses the increasing estimation of damage, that the EPPO indicates at the end of 2024 to be EUR 24,8 billion (EUR 19,27 billion in 2023 compared to EUR 14,1 billion in 2022 and EUR 5,4 billion in 2021) out of which the 53 % would concern VAT fraud (EUR 13,15 billion);
38. Emphasises the growing performance level of the EPPO as confirmed by the increasing number of indictments (205 in 2024 compared to 139 in 2023, 87 in 2022 and 5 in 2021) and of freezing orders obtained (in 2024 for EUR 2,42 billion compared to EUR 1,5 billion in 2023, EUR 359,1 million in 2022 and EUR 147 million in 2021); observes that 102 criminal cases were concluded in 2024 with a court conviction (48 cases in 2023 compared to 20 cases in 2022); regrets that the lack of clear regulatory framework has prevented EPPO from providing updated and reliable data on confiscation for the year 2024 (reminding that in 2023 EUR 60 million were confiscated compared to EUR 2 million in 2022);
39. Expresses its concern about the number of investigations opened on the implementation of the RRF; underlines that by the end of 2024, the EPPO was handling 311 active cases related to the NextGenerationEU, out of which 307 stemmed from the RRF (233 at the end of 2023), corresponding to approximately 17 % of all active expenditure fraud investigations and for the estimated damage to the Union's financial interests of EUR 2,8 billion, (corresponding to 30 % of the overall estimated damage for expenditure fraud, compared to 25 % in 2023); observes that the EPPO's investigations into fraud affecting the RRF reveal significant disparities across Member States, reflecting variations in the allocation of funds, crime detection capabilities, and the diverse nature of fraud schemes perpetrated; regrets the lack of obligation on Member States to report RRF cases to the Commission through the irregularity management system (IMS), preventing *de facto* the monitoring and structured analysis of the RRF cases; is worried that reporting of cases from Union institutions, including the Commission, accounts for not even 3 %, raising further concerns on the Commission's ability to oversight the RRF;
40. Reiterates that EPPO's workload, which was initially underestimated, has significantly increased and is expected to continue growing particularly on RRF-related cases; understands that the EPPO communicates the criminal patterns detected in its investigations to Member States, the Commission and the Recovery and Resilience Task Force, with the objective of enhancing prevention and detection and mitigate the risk of fraud; notes that while the cases under investigation span in diverse sectors and RRF-specific initiatives there is the common trait of organised crime involvement every time the fraudulent scheme is set up on a large-scale and ensures high-value illicit profit;
41. Observes that around 6 % of the offences investigated by the EPPO by the end of 2024 concerned participation in a criminal organisation, which focused its criminal activity on the commission of criminal activity provided for in Directive (EU) 2017/1371 (PIF-related crime); reiterates that only the enhanced cooperation amongst the components of the anti-fraud architecture can effectively counter such fraudulent conduct and safeguard the achievements of the RRF's objectives and of the Union's policies at large; believes that only the joint coordinated deployment of judicial and administrative measures can

protect the financial interests of the Union and reiterates its call on the Commission to provide adequate support to the EPPO on how to foster the adoption of the remedial measures which follow the EPPO's independent investigation and prosecution of crimes affecting the RRF; urges the Commission to keep the Union's budgetary authority informed regarding the outcome of its action;

### *Human resources, staff well-being and equality*

42. Notes that in 2024 the upward trend in the number of staff has been maintained reaching a total of 258 at the end of 2024 (from 58 in 2020, to 122 in 2021, 217 in 2022 and 238 by the end of 2023) with an increase a little higher than 9,5 %; praises the high occupation rate, around to 96 % (it was around 93 % end 2023) for all categories excluding seconded national experts, where it is at 83 %; observes that in 2024 the number of external service providers (32) and intra-muros (10) remained almost unchanged (compared to 34 and 9, respectively, in 2023).
43. Appreciates that, in 2024, the EPPO administrative capacities in the recruitment area improved and that 50 selection procedures were supervised (in 2023 there were 24 selection), along the onboarding of 47 new members of staff (compared to 45 in 2023), 6 seconded national experts, and 6 trainees; acknowledges the challenging recruitment conditions in Luxembourg, linked to the high cost of living, in particular for the hiring of lower grades, for which the EPPO underlines the small number of applicants, a high rejection rate of the offers submitted to the successful candidates and a chronic very limited talent pool with small offer of specialised skills; underlines that the more limited teleworking opportunities, in comparison to what offered by other employers, could also result in making the positions less attractive; reiterates its call on the EPPO and the Commission to identify further measures that could enhance the EPPO's attractiveness for highly skilled professionals with international experience;
44. Is aware that the EPPO requested 419 posts in its establishment plan by the end of 2024 and that 289 posts were instead granted; stresses that the posts requested were 513 in 2025 and that, again, only 307 were granted, increasing the gap between the resources needed and those allocated; agrees with the EPPO that without the requested increase of staff the EPPO's ability to fulfil its mandate efficiently, in line with the Union citizens' expectations, is considerably reduced, the backlog of cases will continue to increase, the administration of justice in cases of fraud affecting the Union's financial interests will be delayed, and the fight against organised crime groups, stealing from public finances and damaging European economies, will be far less efficient; notes the EPPO's remarks about the increasing tendency of working time-credit being accumulated by staff as a consequence of the limited resources and of the increased individual workload, which potentially generates individual resilience risks as well as potential increased turnover;
45. Appreciates the fact that the allocation of staff across the EPPO is oriented towards maximising performance and notes that by end 2024, out of 412 posts, 319 were dedicated to the operational activities, that is over 77 % (compared to 80 % in 2023), against 18 % dedicated to administrative tasks (compared to 14 % in 2023) in line with the EPPO's approach to prioritise the operational activities; observes, however, that the percentage of staff diverted towards bureaucratic-administrative tasks has increased; understands that this mainly is a consequence of some recent change in the Commission policy, such as the discontinuation of the IT services, that has resulted in obliging the

EPPO to handle the most crucial tasks with its own staff, which was therefore assigned to non-operational positions;

46. Maintains that the EPPO's workload perspectives will require further resources; points out that the constantly increasing number of RRF-related cases and VAT fraud, and the complexity of the investigations involving organised crime cross-border operations, will also bring increasing workload on the administrative and central support functions which are inextricably linked to EPPO's operations; is concerned by the risk of underestimating the needs of the EPPO and its capacities to react effectively to increasing demands;
47. Remarks that by December 2024, the percentage of staff voluntarily leaving the EPPO (since the start of the year) amounted to 2,8 %, marking a limited turnover of 6 staff in 2024 (compared to 11 in 2023, or 4,62 %) mainly related to the choice of the interested staff to move to other Union entities, locally or abroad, offering better conditions of engagement; observes that adequate attention to staff well-being is also confirmed by the many initiatives planned in 2024 (and then in large part executed in 2025) related to the housing allowance implementation, to training and professional-development which allows the EPPO to offer a more competitive package in line with those of the other institutions in Luxembourg; notes that the number of long-term sick leave is also very limited;
48. Notes that in 2024 a well-being policy started to be developed to further enhance staff's satisfaction at work and promote protective health factors; welcomes, in this perspective, the agreement with the psychosocial service of the Commission to facilitate free psychosocial consultations with specialists of diverse nature for all EPPO staff; appreciates the further EPPO initiatives to promote staff well-being, such as the internal and external selection procedures that enabled, in 2024, 10 members of staff to benefit from internal career moves, and the revision of the conditions of engagement, that were eventually amended at the end of 2024 to allow EPPO staff to benefit from a career under indefinite terms of engagement earlier than before;
49. Points out that, in late 2023, new guidelines on the notion of place of telework had been updated at the EPPO, bringing in 2024 increased autonomy to the staff; observes that a dialogue with staff has kept going on ever since, but resulting in no further adjustment in 2024; recalls that the EPPO operates a flexitime scheme and a work-from-home standard scheme, which provides for one day of telework per week as a basis and a maximum of three days per week, plus extensions accepted in light of serious health or family constraints; notes that current framework also includes 10 days' work from outside the place of employment in a given year, to be used without link to other days of leave; maintains that the EPPO's current working conditions allow staff to take advantage of digital solutions by integrating a good level of autonomy in the management of working patterns, facilitating the conciliation of private and work life and promoting team morale and spirit whose impact assessment was carried out via constant interaction with the staff and Staff Committee (encompassing the monitoring and revisions in general);
50. Notes that adequate gender balance in management positions was reached in 2024 and 2025 (4 women, 5 men) by appointments in middle and senior management of the under-represented gender; observes, on the point of geographical balance, that all the 26 Member States that are party to the EPPO are represented on its staff, with some

nationalities more represented than others; calls on the EPPO to finalise its strategy on diversity and inclusion, the implementation of which was decided in 2023;

51. Acknowledges that the front line of the EPPO is composed by the EDPs working at the decentralised level in 24 different Member States; notes that, since 31 December 2024, the offices of the EDPs were located in 44 cities in 22 Member States; observes that, by end 2024, the EPPO had 166 appointed EDPs, taking into account that ten EDPs from Sweden (2) and Poland (8) were appointed in December 2024 but only started operational activities in January 2025; recalls the importance of ensuring EDPs' full independence, on the basis of a merit-based and objective appointment procedure in accordance with Article 17 of Regulation (EU) 2017/1939 and of the principle of national procedural autonomy;
52. Underlines that the EPPO had indicated a total of 172 EDPs as the target to be appointed by the end of 2024, without considering any additional need resulting from the enlargement to Poland and Sweden; points out that the Union's budgetary authority agreed to increase the number of EDPs from 140 to 166 only with the allocation of 24 EDPs to Poland and 2 to Sweden; stresses that Union's budgetary authority continued to grant resources for covering EDPs remunerations corresponding to the payment of 80 % of the AD9 salary, instead of 100 % of the AD9 salary, as decided by the EPPO to make the position more attractive for senior prosecutor having adequate long-lasting professional experience to handle the complex EPPO cases; understands that, because of the financial constraint resulting from this gap in the resources allocated, by the end of 2024 the EPPO was able to deploy, besides the 2 EDPs in Sweden, only 8 EDPs in Poland (instead of the 24 EDPs needed) and 156 EDPs in the other remaining Member States; calls on the Commission to assess the situation, in consideration of the increasing workload and of the sensitiveness of the cases handled, and to report to Parliament the results and the possible solutions to cover the financial gap;
53. Maintains that the appointment of EDPs is the shared responsibility of the EPPO and the Member States, because while European Prosecutors are nominated by the Member States and then appointed by the Council, EDPs are nominated by the Member States and appointed by the College; encourages Member States to contribute to the full independence of EDPs and the EPPO; notes that the EPPO has strived to improve the working status of the EDPs in order to make the position more appealing, such as to align the remuneration of EDPs with that of Union officials of equivalent level of responsibility, rather than 80 % of the salary of Union officials, as originally provided for, taking into account that the national salary of the most experienced national prosecutors was higher than the salary offered for the EDP position, obliging the EPPO to intervene for the implementation of Article 16(1) of the Conditions of Employment of the EDPs, which provides that, in the case of total net remuneration lower than the national salary, a top-up amount is provided to ensure that the remuneration matches the previous level; reiterates its call for foreseeing a clear career progression path for the EDPs and more favourable administrative discipline on social security and health insurance coverage; insists on the creation of a specific EDPs status, consistently with the nature of their judicial function and calls on the Commission to accordingly propose amendments to Regulation (EU) 2017/1939, in the circumstance of its incoming revision, which will also cover the issue of the social security and health insurance coverage gap of the EDPs that has not yet been resolved by all the Member States through legislative or

administrative arrangements, even if their adoption is mandatory under Regulation 2017/1939;

54. Understands that in 2024 the EPPO preferred running internal staff satisfaction survey rather than resorting to an external costly provider under the existing framework contract, but regrets the lack of involvement of the Staff Committee, which would have been more appropriate; notes that recurring issues were raised repeatedly by staff in the survey, mainly focused on work-life balance and the interpretation of the accessibility of teleworking from abroad for family or personal reasons; notes that the EPPO indicates its rigid teleworking discipline to be one of the possible disincentives to recruitment and encourages the EPPO to further explore alternatives that -without bringing prejudice to the effectiveness of its working methods and questioning the corporate culture could offer an increased level of autonomy which, in turn, might bring an higher level of satisfaction among the staff;
55. Notes that, during 2024, the EPPO recorded 1 504 expressions of interest for training programmes, with 851 successfully completed, accounting for a total of 13 984 training hours, equivalent to 1 865 days of training for both internal and external courses; observes that for specialised external training in legal and administrative matters, the EPPO recorded 42 expressions of interest for training programs, with 22 in progress and 17 successfully completed, which accounted for 992 training hours, equivalent to 132 days of training;
56. Notes that also in 2024 EPPO training strategies were in line with, and relevant to, the EPPO's mission, as they targeted the operational (operational workshops and other training) and administrative (trainings under SLAs, within the domain of digital services, in the field of security, and many other of varied nature) areas, according to the needs of the organization; understands that in 2024 training was focused on areas such as safety, security (information security and ICT general security awareness), ethics, sustainability (green public procurement and climate risk) and for enhancement of digital skill (also relevant in the context of preparation for the IT autonomy project of the EPPO eventually finally achieved in 2025); welcomes the EPPO's approach to tailor the contents of the training offer strictly on the role, responsibilities, grades of the target population, with small info sessions provided to specific teams following ad-hoc requests with a focus on defined points (e.g. the role of the confidential counsellors);
57. Observes that staff was duly informed on the training opportunities through the EPPO's intranet, providing as well contents for new joiners and other user-friendly resources; appreciates that the training offer in 2024 was well received and that, for example, by the end of 2024, 86,2 % of EPPO staff (statutory staff, seconded national experts and intra-muros contractors) had attended the anti-fraud policy training while for the anti-harassment and whistleblowing actions, in 2024 two general sessions on associated contents targeted general staff (34 and 16 participants accordingly) and one was held for managers (9 participants) and members of the College (6 participants);
58. Welcomes that in 2024 no case of burnout has been reported; notes that the EPPO has encouraged measures seeking to offset the continuously increasing workload to reduce risk of burnout; observes, however, that in 2024, no assessment on workload distribution across different teams and members of staff was conducted;

59. Notes that in 2024 EPPO organised info-sessions on anti-harassment for staff, managers and the College, and that such sessions were organised for specific teams and specific Units on request, on an ad hoc basis, with contents tailored to the needs of each population; appreciates that the confidential counsellors expression of interest procedure was launched in 2024, leading to the election (in hand with the Staff Committee) of the Counsellors in Q1 2025; remarks the first case of harassment reported within the EPPO in 2024;
60. Observes that, following the positive conclusions of the pilot carried out in 2023, a traineeship policy was drafted and has been approved in 2024, followed by a first cycle of effective trainees the same year; notes that 8 trainees were hosted at the EPPO during 2024, working -as defined in the traineeships policy-, at a time regime pegged to that one of the EPPO's statutory staff, in this case, under the provisions of Commission Decision C(2022)1788 of 24.3.2022 on working time and hybrid working; appreciates that all EPPO trainees receive a monthly income figure (as a grant);

### *Ethical framework and transparency*

61. Is aware that, overall, the EPPO's ethical framework is being gradually built up; understands that the limited human resources didn't allow for its completion in 2024; urges that the preparatory work be completed to adopt a comprehensive conflicts of interest policy needed to consolidate and improve existing rules and better cover all relevant instances in a single coherent document;
62. Appreciates that, following Parliament requests, the dedicated training programme on the EPPO ethics framework has become mandatory to all EPPO post holders, including European Prosecutors and EDPs and has achieved in 2024 the expectedly high participation rate;
63. Notes that, in 2024, a total of 17 raise-awareness sessions were organised on the EPPO's ethical framework, the anti-fraud strategy and the code of good administrative behaviour, ensuring broad staff participation, in the framework of the implementation of the anti-fraud strategy 2023–2025, adopted on 1 March 2023, aiming to counter fraud at all levels of the organisation, even internally, with objectives linked to a dedicated action plan and to KPIs as components of the EPPO's internal control environment monitored on an annual basis by the internal control officer; remarks that conflict of interest rules and declaration procedures are in place for senior management and staff involved in financial circuits, procurement and recruitment; observes that a dedicated fraud risk assessment is carried out on an annual basis, to identify and address potential risks, including conflict of interests; appreciates the fact that the Guidelines for the EPPO Staff on Outside Activities and Assignments apply to all staff's activities unrelated to hobbies or leisure but however relevant and outside the remit of the EPPO;
64. Reiterates its calls for the introduction of a more robust revolving door policy which should include an extended cooling-off period of at least two years for senior EPPO officials before they can engage in private-sector employment, in particular where related to EPPO areas of investigation; insists that the EPPO conduct an annual review of compliance with these post-employment restrictions; reminds that prevention of revolving doors is to be included in the overall EPPO ethics framework;

65. Welcomes the EPPO's follow-up with regard to the most recent Parliament resolution on discharge that asked for the adoption of a dedicated whistleblowing and anti-retaliation procedure to integrate the implementing rules to the Staff Regulations adopted by the College (College Decision 077/2021 laying down guidelines on whistleblowing applicable within the EPPO) and to accompany Article 45.12 of the EPPO's Financial Rules (establishing the actions to be undertaken in the circumstances) in order to ensure a safe and protected workplace; understands that a specific whistleblowing and anti-retaliation procedure has been prepared during 2024 and approved in early 2025; encourages the EPPO to keep intensive internal dialogue on whistleblowing with the confidential counsellors and to involve the NEDPAs on the inherent matters;
66. Maintains that the EPPO internal integrity framework is crucial to the external perception of the EPPO's independence and autonomy; believes that by mandating public disclosure of all financial interests and external activities of senior officials, including members of the College, the risk of undue influence will result mitigated and that a periodic review of these declarations will allow identifying in advance any potential undetected risk; appreciates the EPPO's will to explore effective ways to achieve this objective, duly taking into account the sensitivity and specificity of the prosecutorial function;
67. Notes that transparency is crucial in the EPPO's interactions with external actors; appreciates EPPO availability to look into ways on how to further increase transparency of its interactions with external actors, with due consideration of the sensitivity and specificity of the prosecutorial function and the imperative to protect the EPPO's independence; maintains the view that the establishment of a mandatory public register of all meetings between the EPPO's officials and representatives of third parties, including lobbyists and national government representatives, would greatly contribute in reinforcing public trust in the EPPO's independence and prevent any perception of undue influence;

### ***Digitalisation, cybersecurity and data protection***

68. Regrets that Parliament's calls on the Commission to reconsider the decision of the Commission's Directorate-General for Digital Services ('DG Digital Services', formerly DIGIT) to discontinue the provision of digital workplace services to the EPPO have not been followed-up; appreciates the Commission's decision to temporarily extend the provision of IT services until June 2025, to facilitate the transition, but deplors that the final result is a situation whose financial viability is questionable at best, and which is performance-wise suboptimal; reiterates its considerations on the security and confidentiality-related arguments, and on the purely financial aspects, because the outsourcing would appear much more costly than the in-house solution where adding up the resources needed to solve the complex administrative aspects and to adapt to the decentralised configuration of the EPPO with EDPs and NEDPAs in several locations across the Union;
69. Underlines that, while the EPPO achieved adequate IT autonomy only in 2025, the preparatory work in 2024 made it tangible the most significant digitalisation investments in the history of the EPPO and that, to accomplish IT autonomy and to prevent adverse impact on the operational activities, the EPPO had to launch many actions; reminds that even if the Commission had provided technical support to the EPPO during the transition to the IT autonomy, from a budgetary perspective, the EPPO had to move resources from

operational activity to IT in any event, and the Commission did not agree to compensate them; recalls, in this regard, that at the end of February 2024 the EPPO's request for an amending budget 2024 (for about EUR 3 million and 37 established plan posts) was rejected and that this refusal follows previous Commission's rejection to grant 45 establishment plan additional posts to fill the gap stemming from the discontinuation of DG Digital Services, submitted in January 2023;

70. Points out that in 2024, the EPPO's operational ICT budget amounted to EUR 6,61 million, representing 19 % of the overall operational budget (compared to EUR 4,7 million in 2023 and EUR 5,6 million in 2022); observes that the increase in absolute terms reflects the significant preparatory work undertaken for IT autonomy, including the reinforcement of in-house capacities in cybersecurity, IT service management, and infrastructure monitoring, as well as the technical transition of services previously provided by DG Digital Services; notes that such investments were strategically targeted to ensure continuity, independence, and security of the EPPO's digital environment and laying the necessary foundation for the successful achievement of IT autonomy in June 2025; underlines that while the share of IT expenditure within the operational budget remained stable, 2024 was characterised by a decisive concentration of effort and resources to prepare the EPPO's transition to full digital independence;
71. Understands that even after having achieved it, in 2025, the EPPO emphasises that supporting the IT autonomy requires additional human and financial resources, which so far have not been granted because of the limitation imposed by the overall available budgetary resources in the concerned lines; calls on the Commission to reconsider its decision and to allocate additional resources to ensure that the effectiveness and legal soundness of the EPPO operations are not at a stake;
72. Notes that in 2024, in the IT area, the EPPO has continuously acted on the two major projects of the IT autonomy programme and of the CMS programme, the former to provide a complete catalogue of administrative IT services fully managed internally, the latter to progress in the development of digitalisation in the core business area of investigations and prosecutions; believes that the solution of recruiting intra-muros contractors for handling these projects offers immediate operational continuity but should not be conceived as a definitive solution for the EPPO, taking into account the extremely sensitive nature of its activities and the need to ensure continuity and reliability of its digital services, as well as the highest level of security of its IT infrastructure, systems and equipment; reiterates its concerns on the risk of lack of perception by the Commission of the sensitiveness of the issue, demonstrated by a superficial assessment of the problem which could adversely impact the EPPO's operational activities and represents a potential reputational risk for the Union in the case it results in weakening the EPPO's operational capacity;
73. Recalls that the complexity of the EPPO IT infrastructure stems from the EPPO's decentralised structure, that obliges each EDP to use both national and EPPO's CMS, which are different data bases governed by different access rights; points out that the processing and exchange of information between the central services of the EDPs and the EPPO requires the digitalisation of the casefile by the EDPs, obliged to use national digital tools in compliance with national law, but also obliged to consider the need of having such digital documents in formats compatible with the EPPO central system and with the systems used by other EDPs who are partners in the investigative cases;

74. Maintains that integration of the EPPO's CMS and national case-management systems is necessary to increase the effectiveness of the investigations and it is to be pursued in the circumstance of the revision of Regulation (EU) 2017/1939; anticipates that such integration would require a common consistent digitalisation level across the participating Member States to set a digital working environment that is secured to the same standard as the EPPO's central office and that the inherent shared costs, on the Member States and the Union, should be taken into account in the budgetary estimation and forecast; appreciates the role and contributions of the NEDPAs in the effective use and feeding of the systems and suggests considering the attribution to them of a specific status in the occasion of the revision of Regulation (EU) 2017/1939;
75. Considers it crucial to mitigate the risks on the EPPO's IT structural integrity stemming from the aggressive practices of the associations of organised criminals investigated and prosecuted by the EPPO that are prone to react aggressively to EPPO's interventions to disrupt their criminal activities; appreciates that the overall improved security strategy and global information security policy framework that was proposed in 2023 has been formally approved and adopted in 2024; underlines that physical and digital security and their governance require resources, such as those deployed in the creation of a dedicated unit to address cyber and physical security;
76. Stresses that the EPPO is requested to deal with an increasing number of cases involving high-tech components and digital criminal methodologies, hence it needs up-to-date equipment and IT systems in order to be able to integrate into the investigative processes and analyses the advanced technologies that are often used by highly skilled criminal networks;
77. Notes that in operational areas the EPPO applies great caution in the use of artificial intelligence and agrees that while AI can assist with data processing, the evaluation of evidence and prosecutorial decision-making remain strictly within full human responsibility; underlines that the EPPO does not perceive AI as able to reduce staff needs, but rather as a supporting tool in coping with the increasing workload; encourages targeted investment in AI tools and training, whose budgetary implications should be offset by efficiency gains in translation and other support processes; calls on the EPPO to provide guidelines to staff on how to use those instruments, specifically targeting the typical processes inherent to EPPO peculiar mandate;
78. Is aware that EPPO cases and related case files and evidence are referred to the EPPO and registered in any Union language and that each case may have hundreds to thousands of documents, received in bulk, that needs to be translated in working languages for case analysis and investigation, while the EPPO reports and decisions, issued in English, have to be translated back to the language of the reporting Member State for referral to national courts; understands that this process is carried out by machine translation services delivered by the CDT - Centre De Traduction; observes that the cost of eTranslation services in 2024 was EUR 1 051 000 for the machine translation tools, and EUR 2 308 452 for human translation<sup>4</sup>; asks the EPPO to explore possible better use of

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<sup>4</sup> The figure does not cover interpretation services that are provided under the SLA with Commission's Directorate-General for Interpretation (DG Interpretation) or, when DG Interpretation declines or is not able to provide the requested service, by hiring freelancers available on the market (ad hoc exceptions to the Financial rules). The costs borne in 2024 are a total of EUR 22 536 and EUR 9 360 under the DG Interpretation's SLA and the rest with *ad hoc* service purchases.

these machine translation services which is so far not AI-assisted but based on vocabulary data sets, delivered from DG Digital Services' eTranslation service, and updated on an annual basis;

79. Reiterates its support to the EPPO's requests for resources to protect its cybersecurity and calls for the swift implementation of a robust cybersecurity strategy to safeguard the EPPO's operations and data integrity;
80. Observes that the EPPO digital strategy and vulnerability and patch management policy are currently under development and that the existing services are ensuring vulnerability assessment and automated scanning tool and notification for the crucial CMS environment; calls on the EPPO to prioritise those measures that are material to guarantee a safe working environment, the continuity of the activities and the protection of the relevant information;
81. Welcomes the continuous dialogue between the EPPO's data protection officer and the European Data Protection Supervisor's contact point for the EPPO and their regular bilateral meetings; encourages the College, whose decisions complement the actual legal framework<sup>5</sup>, to engage with the European Data Protection Supervisor in a periodic revision of the existing practices and procedures in view of the need to ensure usability of personal data for investigation and prosecution and in the meantime to safeguard their protection;

### ***Buildings and security***

82. Observes that the lease agreement by which Luxembourg authorities provide rent-free the building currently hosting the EPPO's headquarters was not amended in 2024 and that the EPPO paid the same annual service charge fee of EUR 716 724 in 2024 as in 2023, without additional costs;
83. Notes that the EPPO currently occupies ten floors in the tower and four floors in the annex of Tower B (TOB) building; is aware that seven additional floors are under refurbishment by the host state from early 2025 and will be gradually delivered to the EPPO during Q4 2025; understands that the new floors will help overcome the current shortage of space and will offer the opportunity to unify and efficiently redistribute EPPO services within the premises; recalls the nature of EPPO activities and their inherent confidentiality, hence welcomes the assignment of individual workspace to each staff member in single, double or triple office; appreciates the already existing measures to ensure accessibility of the offices to persons with reduced mobility or other disability;

### ***Environment and sustainability***

84. Is aware that the EPPO occupies part of a building provided rent-free by the host state and that the environmental parameters are managed by the national authorities, in compliance with local environmental requirements; welcomes the actions launched by the Luxembourg authorities to support the EPPO in promoting environmental management

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<sup>5</sup> Regulation (EU) 2017/1939 (the so-called EPPO Regulation) and Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

resulting in the installation of 20 charging stations for electric vehicles in underground car park and the replacement of energy-saving interior lighting and facade blinds in the entire premises of the EPPO's central office to enhance the building energy efficiency; notes that water filtering machines have been installed on all floors and this decreases the use of plastic bottles; observes that the EPPO's central office is integrated in Luxembourg network of free public transport making it easily reachable through low environmental impact means at no cost for staff and visitors and the underground car park provides a dedicated zone for bicycle parking;

85. Notes that the EPPO follows the Commission Decision C(2025) 2495 – Guide on Missions and Authorized Travel, considering not only green travel solutions for staff carrying out mission but also systematically assessing the need for missions against the feasibility of online meetings;

### *Interinstitutional cooperation*

86. Reiterates that, within the architecture designed to protect the Union's financial interests, the EPPO's major role can be effectively pursued only by intense cooperation and coordination with the other entities holding complementary tasks; stresses that the EPPO acts in a complex and heterogeneous landscape where its independence is crucial as much as its ability to create synergies with its partners and its will to communicate with the relevant stakeholders;
87. Is aware of the EPPO's efforts toward effective cooperation with Europol, OLAF and Eurojust, which occurs in accordance with the mandate of each organisation, via regular meeting at management and technical levels, and through the "hit/no hit" processes used for bidirectional exchanges of information and to avoid duplication of activities; regrets, however, the limited volume of operational cooperation between OLAF and the EPPO, confirmed by the constantly low number of EPPO cases supported by OLAF (4 cases in 2023 and 5 cases in 2024) compared to the volume of cases for which EPPO has received support in 2024 from Eurojust (25) and Europol (83); notes that cooperation with Europol suffers from limitations stemming from national procedural criminal law and accessibility of the EPPO data owned; considers that further enhancement of cooperation with Europol would allow synergies and the optimisation of resources, notwithstanding the urgent need for the EPPO to develop its internal analytical platform, which is vital to a fast interpretation of the data collected during its investigations and the setting of operational strategies in cross-border cases requiring access to the EPPO's entire CMS; calls on all the parties to explore adequate ways to create synergies and strengthen the cooperation at operational level; welcomes the setting of dedicated working-groups for the Commission's announced revision of the anti-fraud architecture and expects that the debates, involving all the anti-fraud architecture components, will achieve tangible improvements in the way they cooperate and coordinate the activities, to be presented by the Commission by the end of 2026;
88. Notes the good cooperation of the EPPO with the Court, the European Data Protection Supervisor and European Ombudsman in 2024; observes that European Ombudsman opened one enquiry following a complaint lodged by a citizen having participated in a 2024 selection procedure, that was then found not sustained by any evidence or instances of maladministration by the EPPO;

89. Believes that the revision of the regulatory frameworks of OLAF and EPPO provides the opportunity to reconsider many aspects of their working together in the light of the experiences earned in those years of operational activity; stresses that the lessons learned in deploying both the complementary investigations (proposed by OLAF) and the investigations in support (asked by EPPO), has offered a good set of information on which to build for reshaping their cooperation module; underlines that the same operational experience has indicated the need for increased detection and better reporting; notes that in 2024 the first international exchange of views between EPPO prosecutors and OLAF investigators was held in Parliament; believes that it can be considered as a pilot to a practice of exchange of views which should become mandatory and periodic; reiterates that an adequate dialogue and cooperation amongst the components of the Union's anti-fraud architecture can be achieved only by setting mandatory inter-institutional forum where strategic issues can be approached and discussed in order to optimise resources and make results tangible;
90. Notes that VAT fraud has become a structural vulnerability of the internal market and that, in spite of the recurrence of standardized carousel schemes, the national tax authorities are only able to detect and counter small parts of the criminal networks; stresses the unique value of the EPPO operations, able to reconstruct complex criminal transactions and illicit financial flows and to take actions by seizing and freezing the assets involved; calls on the Commission to further propose all the regulatory amendments needed to address a situation which hinders the effectiveness of the fight against VAT fraud and limits the potential for synergies between national and EU authorities;
91. Emphasises that access to data and sharing of information are the crucial elements of any counter-fraud action and that on their satisfactory achievement depends the success of the protection of the Union's budget; recalls the Court's recommendations expressed in its Special Report 24/2015 on tackling VAT fraud and in the Court's Special Report 08/2025 'Value Added Tax fraud on imports – The Union's financial interests are insufficiently protected under simplified import customs procedures' and welcomes, in this regard, the Commission proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards the access of the European Public Prosecutor's Office (EPPO) and the European Anti-Fraud Office (OLAF) to value added tax information at Union level made on 14 November 2025<sup>6</sup>; underlines, in the same vein, the importance of full and effective data-sharing between the EPPO, OLAF, Eurojust, and Europol and that the establishment of a joint working group would allow overseeing data integration and case management efficiency among these bodies;
92. Endorses the EPPO's call for enhanced efforts to ensure much bigger and better data analytical capacity at Union level, in order to fully exploit the huge amounts of data collected in EPPO investigations and agrees that a progress in this direction would strongly improve the fight against organised crime in the Union; notes that the volume of collected evidence under analysis increases exponentially in parallel with the increasing number of cases investigated by the EPPO; points out that much of this information concerns organised crime and money laundering, and a wide range of illicit activities linked to them as underlying offences which are outside of the EPPO's remit and competence to investigate; observes that similar situation has occurred following the

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<sup>6</sup> [https://www.eca.europa.eu/ECAPublications/SR-2025-08/SR-2025-08\\_FR.pdf](https://www.eca.europa.eu/ECAPublications/SR-2025-08/SR-2025-08_FR.pdf)

Investigation Admiral, when the analysis of part of the at least 638 TB of seized digital data has revealed connections to drug trafficking, illegal gambling, prostitution and more, resulting in the opening of more criminal proceedings by the national prosecution offices on the non-PIF crime; remarks that similar situation has occurred with the Investigation Midas, leading to the detection of a complex criminal ecosystem, endowed with shell companies, straw men, fictitious identities, and crypto-communications to orchestrate other criminal activities, including drug and weapons trafficking and terrorism financing, for which the analysis of part of the at least 418 TB of digital data has resulted in the submission of thirteen crime reports to the national authorities responsible for investigating these non-PIF crimes;

93. Welcomes the establishment of an internal mechanism to ensure EPPO's resource-efficient, timely, and consistent transmission of notifications in accordance with Article 103(2) of Regulation (EU) 2017/1939 which are material to administrative recovery and precautionary measures and the revision of the Working Agreement with the Commission in the occasion of the third annual high-level review of the cooperation between the EPPO and the Commission, in October 2024; believes that these arrangements will result in more effective actions in the protection of the Union's financial interests; underlines, in fact, the sharp increase of notification to the Commission which has followed the new arrangements in 2024 and 2025 (respectively +147 % and +85 % in comparison with 2022); points out, however, that in order to be able to run an effective follow-up of its cases, and secure a constant flow of information to the Commission to feed the adoption of the administrative measures, the EPPO's CMS and data analytical capacity need to be further developed, which is not possible in a situation of structural underfunding; regrets that, in spite of clear EPPO indications on the financial needs, the Commission has only provided by its Amending letter 1/2024 three establishment plan posts and one contract agent, which are not sufficient; endorses the future EPPO requests for resources which are essential for bringing back to the Union's budget the amounts affected by fraud; calls on the Commission to maximise the administrative recovery to the Union's budget, while complying with the confidentiality and proper conduct of the investigative actions;
94. Is aware that the recovery of funds by national authorities remains under the Commission's responsibility, as mentioned in the Mission Letter to the Commissioner for Budget, Anti-Fraud and Public Administration, and underlines that the EPPO has so far no mandate to follow up on the recovery process; reiterates its call on the Member States to strengthen cooperation on the recovery process and timely inform both the Commission and the EPPO of final confiscations; maintains that the revision of the relevant Regulations is needed to clarify the EPPO's role in the recovery process;
95. Acknowledges that the EPPO investigations can be launched only if information has reached the prosecutors and expects Member States to comply with legal obligations by reporting all relevant cases to the EPPO; notes with concern that some Member States have been declaring criminal offences that affects the financial interests of the Union as if they are national cases and refused to acknowledge the competence of the EPPO; expresses its concerns on the possible negative impact on the investigation of these conflicts of competence, for loss of evidence or for the belated collection of evidence; calls on the Commission to collect and assess the information regarding cases of conflicts of competence with a view to have relevant data for the revision of Regulation (EU) 2017/1939;

96. Notes that in spite of the EPPO's competence being clearly outlined in Article 22(1) and (2), and in Article 23 of Regulation (EU) 2017/1939, questions of competence between the national authorities and the EDPs were raised again in 2024; underlines that these cases should be handled in compliance with Article 25(6) of Regulation (EU) 2017/1939, which refers them to the national judicial authority competent for deciding cases of conflict of competences between national prosecutors, under the condition that its decision can be subject to a preliminary ruling of the Court of Justice as provided by Article 42(2), point (c), of Regulation (EU) 2017/1939 echoing Article 267 TFEU; reiterates that, because in many Member States the national authority's decision on the conflict of competence cannot be the subject of a preliminary ruling in front of the Court of Justice, the current situation lacks legal clarity; encourages Member States in doubt about the competence of the EPPO to submit a preliminary question to the Court of Justice for a preliminary ruling pursuant to Article 267 TFEU and Article 42(2), point (c), of Regulation (EU) 2017/1939;
97. Notes that in 2024 the EPPO implemented and covered the relevant costs of the 'EPPO Academy', organised together with the Guardia di Finanza in Italy, with two international on-site courses of two weeks for 49 investigators; observes that dedicated trainings of law enforcement officers were done in some Member States on crime areas within the EPPO's mandate; remarks that further raise awareness actions have been launched in 2024 by the European Prosecutors and EDPs on a decentralised and central level to national stakeholders, hosting delegations from judiciary, prosecution and law enforcement on numerous occasions;
98. Reiterates its concerns on the increasing number of cases concerning the RRF which are not distributed in an uniform way across the Member States who have already received important disbursements; stresses that the unbalanced distribution of cases could be the consequence of the uneven adequacy of the management and control systems of the Member States, or of a suboptimal effectiveness of detection efforts and opaque reporting practices; points out that the RRF resources stem from the Union's budget and that their protection is in the remit of the EPPO, hence encourages the Commission and other Union bodies and authorities to increase the detection efforts and to report to the EPPO every relevant situation in this regard;
99. Points out that the large number of active cases involving RRF funds are likely to increase in the future with the increase of disbursements intensity at the approaching of the conclusion date, and deems it crucial to intensify cooperation and coordination amongst the relevant authorities, in particular with the Recovery and Resilience Task Force, in order to strengthen the monitoring and control mechanism by the way of analysis of the fraud cases investigated by the EPPO and detect any possible control gaps or fraud patterns which could have resulted from oversight or omission and to address them by way of the reduction and recovery measures introduced in the Annex IV to the Commission's Guidance on recovery and resilience plans adopted on 22 July 2024;
100. Appreciates the College agreement on the working arrangements on cooperation with the anti-corruption commission of Seychelles and the General Prosecutor's Office of the Principality of Andorra and the conclusion of the Memoranda of Understanding with the Integrity Vice Presidency of the World Bank and the Ibero-American Association of Public Prosecutors; welcomes the signature of the Working Arrangement with

Parliament in November 2024, establishing clear arrangements for cooperation for the purpose of protecting the Union's financial interests and the College's agreement on the working arrangements with the EEAS and on the revision of the annexes of the agreement with the Commission and the starting, also in 2024, of negotiations for a working arrangement with the European Central Bank;

101. Notes the intensive activity carried out by the EPPO to ensure effectiveness of its investigations in the international scenario and connected to third countries; is aware that EPPO is member or observer to several international networks and organisations such as Egmont group, GlobE Network, OECD working group on bribery, Carin Network, Nadal Network, EACN/EPAC network, European judicial network, Council of Europe's Committee of Experts on the Operation of European Conventions on Cooperation in Criminal Matters (PC-OC) and more; observes that EPPO has signed working arrangements with numerous partners; acknowledges the EPPO's difficulties to intervene efficiently in the absence of a clear legal basis and appreciates the transmission in August 2023 to the Commission of a list of third countries considered as priorities for setting agreements which could facilitate the cooperation; calls on the Commission to take EPPO requests into due consideration;
102. Notes that the EPPO continued to rely on inter-institutional contracts and bilateral SLAs and at the end of 2024, the EPPO had 86 active memberships in inter-institutional framework contracts and 23 SLAs or other agreements with Union public administration, with a view to purchase goods and services at a lower cost or to maximise budgetary savings from the contractual instruments in place, in line with the principles of sound financial management;
103. Strongly welcomes the participation of Poland and Sweden in the EPPO; notes that Denmark continues to exercise the opt-out from the EPPO under Protocol Nos 21 and 22 TFEU; is aware that, following initial indication from the Irish government on its potential participation to the enhanced cooperation, the EPPO set up a dedicated working group with representatives from relevant EPPO's services to cover all the aspects of the participation and accompany national authorities in the process; observes that several informal meetings have already been organised at the request of the Member State to explain the EPPO's functioning; remarks, however, that in 2024 no official exchanges occurred with the Irish inter-agency working group established to examine Ireland's potential future participation in the EPPO; urges the Commission, the EPPO and the Irish authorities to relaunch a constructive dialogue and to find an effective way forward;
104. Regrets that Hungary is the sole remaining Member State that has not yet joined the EPPO, despite the absence of any legal or constitutional impediment; calls on the Hungarian government to join the EPPO and believes that this would answer to the strong expectation of the civil society and citizens to enhance the legal safeguards against fraud and corruption and other misconducts that affect directly the Union's financial interests and that weaken the positive impact of Union policies supporting growth and well-being among Hungarian citizens;
105. Stresses that any lack of cooperation with the EPPO by any of the Member States creates niches of immunity and privilege that weakens the defence of the financial interests of the Union making it uneven and inefficient and urges the Commission to

initiate infringement proceedings against any Member State that systematically obstructs EPPO-led investigations; asks the Commission to consider the participation to the EPPO as a precondition for receiving Union funds and calls on the Commission to closely monitor Member States' level of cooperation with the EPPO; in this vein, regrets the cases, reported in 2024, of exposure to threats of OLAF and EPPO investigators in the carrying out of their activities on-the-spot; stresses that such situations undermine the rule of law and weaken the Union's actions, calling for the establishment of robust preventive and protective measures to safeguard staff where deployed in context at risk;

106. Emphasises that the activities of the EPPO must contribute to the protection of the Union's financial interests and are expected to recover amounts disbursed from the Union's budget that were not used for its intended purpose due to criminal activities; observes that the confiscation process, allowing the recovery of such amounts, lie with the national authorities and that the relevant confiscated amounts, or assets value, resulting from measures adopted by the EDPs in the Member States, should get back into the Union budget, after the deduction of costs incurred by the Member States' authorities to implement those measures in accordance with Article 38 of Regulation (EU) 2017/1939 referring to assets or proceeds to be disposed of in accordance with applicable national law without prejudice to the rights of the Union or other victims to be compensated for damage that they have suffered; recalls that Parliament's Committee on Budgetary Control has proposed that the potential revenue resulting from seizing and confiscating measures to be accounted for in the Union budget as non-assigned revenue, under a separate budget line created by budgetary amendment; appreciates the EPPO commitment to engaging with the Commission to support any efforts aiming to ensure the implementation of the above; deems it necessary to amend the Article 38 to make possible its effective implementation and monitoring, in order to ensure the protection of the Union's budget and calls on the Commission to make the necessary arrangements with the relevant national authorities to allow those amounts to enter into the Union's budget and to propose the necessary legislative solutions to effectively enforce it.
107. Underlines the importance of monitoring of and systematic reporting on the follow-up of the investigation and prosecution with specific regard to the financial measures adopted (confiscation and recovery) to get a clearer understanding of the impact of the EPPO's actions; observes that the EPPO and the Commission have engaged to streamline their communications and make them adequate in relation to the possible adoption of measures to restore the Union's budget affected by financial crimes; maintains that the Commission is to assist the EPPO in the monitoring and follow-up of EPPO activities, to prevent that EPPO's limited resources are diverted from investigative and prosecutorial tasks; believes that Parliament's scrutiny of the administrative follow-up to its criminal investigations is an essential contribution to improving the efficiency of the Union's anti-fraud architecture; encourages the Commission, as well as all the components of the anti-fraud architecture, to find an effective and efficient way to monitor the actions carried out and report about their final outcome;
108. emphasises the crucial role of asset recovery and its deterrent effect on organised crime; observes that the EPPO's participation in international networks should enhance effectiveness of asset recovery operations; reiterates that timely and effective

investigation and prosecution of financial crimes should result into significant savings for the Union's and the Member States' budgets;

### *Communication*

109. Appreciates the many improvements in EPPO's internal and external communication in 2024, in particular the information sessions on anti-harassment and whistleblowing and other awareness-raising initiatives around EPPO's ethical framework, still under development; welcomes the contribution to Parliament's exchanges of views made at Parliament's various Committee debates, mainly by the European Chief Prosecutor (Committee on Civil Liberties, Justice and Home Affairs, Committee on Budgetary Control, Committee on Economic and Monetary Affairs, Subcommittee on Tax Matters);
110. Observes that the level of the EPPO's resources that are devoted to communication are limited, and that, in view of the need to establish the EPPO's digital autonomy, management of the EPPO website has been brought in-house, requiring additional resources, after DG Digital Services cease providing that service; notes that the budget for public communication and promotional activities in 2024 was EUR 235 382 and that it was all consumed, in particular to acquire media monitoring licenses and for other communication initiatives and translation of publications;
111. Notes that the EPPO's social media strategy is designed to effectively target various audiences, including journalists, institutional stakeholders, legal and law enforcement professionals, academia and the general public by tailoring messages to their needs; observes that the main goal of the EPPO's social media presence is to build trust by improving visibility; reiterates its call on the EPPO to clearly strike the best possible balance between transparency and public interest on the one hand and confidentiality and proper conduct of the investigation on the other, and to ensure the neutrality of its communications about its activities; encourages the EPPO to deliver a reassuring message on the operational dimension of Union values and principles, which are embedded in independence and compliance with the law, applied with transparency and consideration; observes that effective EPPO communication contributes to reinforcing the reputation of the institutions amongst citizens and raise awareness in taxpayers about the complexity and the importance of the protection of the Union's financial interests;
112. Stresses that the EPPO efforts to convey correct and understandable information on the complex cases prosecuted can be a strong incentive to Union citizens to report possible misconducts to the EPPO and contribute to foster an increasing involvement of civil society; appreciates the EPPO dedication to improve understanding of its work among journalists, citizens, and academia through media briefings in various Member States, study visits, conferences, and through regular updates and milestone reports that keep all audiences informed about the EPPO's work and impact; understands that the sensitiveness of the matters under investigations, and the need to comply with the presumption of innocence of the many parties involved in EPPO cases, require accurate press releases and circulation of information only when previously and in advance verified with prosecutors and against legal requirements, possibly distributed via email, online platforms and social media; observes that direct communication through social

media eliminates third-party interpretation, and facilitate to convey EPPO messages accurately and transparently;

113. Believes that enhanced strategic communication should pass through enhanced accessibility to the reporting options and welcomes EPPO's promotion of the reporting option in the bios of all EPPO social media accounts and EPPO requests to incorporate it into every standard presentation for external audiences, visitors, and at conferences or speeches, when appropriate;

#### ***Effect of Russia's war of aggression against Ukraine***

114. Welcomes the decision not to adopt the legislation voted in Ukraine's Parliament, Verkhovna Rada, in July 2025, which would have weakened the effectiveness of the actions by the Ukrainian specialized anti-corruption prosecutor's office (SAPO) and national anti-corruption bureau (NABU), in particular in view of the recent cases of high-level corruption reported by the media which underlines the need for a precautionary and prudent approach when dealing with corruption offences and the importance of the Ukrainian's efforts to effectively pursue transparency goals;
115. Is aware that the EPPO signed three working arrangements with Ukrainian Prosecutor general's office - PGO, the national anti-corruption bureau - NABU and the Specialized Anti-Corruption Prosecutor's Office, all with a view to facilitating cooperation in respective investigations based on existing legal framework; notes that in 2024 the EPPO organised in its premises four trainings of Ukrainian prosecutors and investigators from NABU; recalls that under specific circumstances the EPPO's remit can extend to Union funds even when used in third countries and can as well cover the circumventions of Union sanctions insofar as they fall under the EPPO's current mandate involving potential prejudice to Union's financial interests by way of evasion of customs or duties; understands that detection and reporting of frauds by relevant authorities remains indeed the crucial prerequisite for any further cooperation and that the exchange of expertise launched with the training offer will further assist the Ukrainian authorities in their detection efforts of potential fraud involving Union funds; appreciates the EPPO's availability to step up cooperation by establishing dedicated task forces with the Ukrainian authorities to coordinate investigations where needed in consideration of the volume and scope of crime reported.