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**EVALUATION**

*Accompanying the document*

**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND  
THE COUNCIL**

**on the implementation and impact of Regulation (EU) 2017/1939 on the European  
Public Prosecutor's Office**

{COM(2026) 491 final}

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## Glossary

| <i>Term or acronym</i> | <i>Meaning or definition</i>                                                  |
|------------------------|-------------------------------------------------------------------------------|
| AFA                    | Anti-fraud Architecture                                                       |
| AMLA                   | Authority for Anti-Money Laundering and Countering the Financing of Terrorism |
| AWP                    | Annual Work Programme                                                         |
| CAAR                   | Consolidated Annual Activity Report                                           |
| CCBE                   | Council of Bars and Law Societies of Europe                                   |
| CJEU                   | Court of Justice of the European Union                                        |
| CMS                    | Case Management System                                                        |
| CoE                    | Council of Europe                                                             |
| DG AGRI                | Directorate-General for Agriculture and Rural Development                     |
| DG BUDG                | Directorate-General for Budget                                                |
| DG DIGIT               | Directorate-General for Digital Services                                      |
| DG EMPL                | Directorate-General for Employment, Social Affairs and Inclusion              |
| DG ENEST               | Directorate-General for Enlargement and Eastern Neighbourhood                 |
| DG HOME                | Directorate-General for Migration and Home Affairs                            |
| DG HR                  | Directorate-General for Human Resources and Security                          |
| DG JUST                | Directorate-General for Justice and Consumers                                 |
| DG REGIO               | Directorate-General for Regional and Urban Policy                             |
| DG TAXUD               | Directorate-General for Taxation and Customs                                  |
| DGT                    | Directorate-General for Translation                                           |
| DPO                    | Data Protection Office                                                        |
| EAW                    | European Arrest Warrant                                                       |
| ECA                    | European Court of Auditors                                                    |

|          |                                                                            |
|----------|----------------------------------------------------------------------------|
| ECHR     | European Convention on Human Rights                                        |
| ECtHR    | European Court of Human Rights                                             |
| ECP      | European Chief Prosecutor                                                  |
| EDP      | European Delegated Prosecutor                                              |
| EDPS     | European Data Protection Supervisor                                        |
| EEAS     | European External Action Service                                           |
| EJN      | European Judicial Network                                                  |
| EIO      | European Investigation Order                                               |
| EP       | European Prosecutor                                                        |
| EPPO     | European Public Prosecutor's Office                                        |
| EU       | European Union                                                             |
| EUDPR    | European Union Data Protection Regulation (Regulation (EU) 2018/1725)      |
| Eurojust | European Union Agency for Criminal Justice Cooperation in Criminal Matters |
| Europol  | European Union Agency for Law Enforcement Cooperation                      |
| EQ       | Evaluation question                                                        |
| FATF     | Financial Action Task Force                                                |
| FTE      | Full-time equivalents                                                      |
| GDPR     | General Data Protection Regulation (Regulation (EU) 2016/679)              |
| IBOAs    | EU institutions, bodies, offices and agencies                              |
| ISG      | Interservice Steering Group                                                |
| JHA      | Justice and Home Affairs                                                   |
| KPI      | Key performance indicator                                                  |
| LED      | Law Enforcement Directive (Directive (EU) 2016/680)                        |
| LFS      | Legislative Financial Statement                                            |
| MFF      | Multiannual Financial Framework                                            |

|                |                                                                                                                                                                                                     |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MLA            | Mutual legal assistance                                                                                                                                                                             |
| MLAT           | Mutual Legal Assistance Treaty                                                                                                                                                                      |
| MTIC fraud     | Missing trader intra-Community fraud                                                                                                                                                                |
| MoU            | Memorandum of Understanding                                                                                                                                                                         |
| NEDPA          | National Assistant to the European Delegated Prosecutor                                                                                                                                             |
| OECD           | Organisation for Economic Co-operation and Development                                                                                                                                              |
| OLAF           | European Anti-Fraud Office                                                                                                                                                                          |
| PIF            | <i>Protection des intérêts financiers</i> (protection of the financial interests).                                                                                                                  |
| PIF Convention | 1995 Convention on the protection of the European Communities' financial interests                                                                                                                  |
| PIF crimes     | Crimes affecting the financial interests of the European Union                                                                                                                                      |
| PIF Directive  | Directive (EU) 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law                                                                                     |
| Revised LFS    | Revised Legislative Financial Statement (the LFS accompanying the Commission proposal was revised in June 2017 on the basis of the draft Regulation resulting from the negotiations in the Council) |
| SIENA          | Secure Information Exchange Network Application                                                                                                                                                     |
| SNE            | Seconded National Expert                                                                                                                                                                            |
| SPD            | Single Programming Document                                                                                                                                                                         |
| STEPPO         | Jean Monnet Module entitled 'EPPO and EU Law: A Step Forward in Integration'                                                                                                                        |
| SWD            | Staff Working Document                                                                                                                                                                              |
| TEU            | Treaty on European Union                                                                                                                                                                            |
| TFEU           | Treaty on the Functioning of the European Union                                                                                                                                                     |
| UNODC          | United Nations Office on Drugs and Crime                                                                                                                                                            |
| VAT            | Value added tax                                                                                                                                                                                     |

## 1. INTRODUCTION

The purpose and scope of the present evaluation report are regulated by Article 119(1) of Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office (the EPPO) ('the EPPO Regulation')<sup>1</sup>. Article 119(1) of the EPPO Regulation requires the European Commission to 'submit an evaluation report on the implementation and impact of [the EPPO] Regulation, as well as on the effectiveness and efficiency of the EPPO and its working practices' no later than five years after the date on which the EPPO assumed the investigative and prosecutorial tasks conferred on it by the EPPO Regulation (this date was 1 June 2021)<sup>2</sup> and every five years thereafter. The present report fulfils that requirement and:

- examines whether the EPPO Regulation has been completely and correctly implemented in the Member States and, where relevant, by the EPPO;
- analyses the EPPO's governance and use of existing resources, identifying: (i) any significant obstacles to the activities of the EPPO and progress towards its mission and the causes of those obstacles; and (ii) areas for simplification and reduction of administrative burden;
- assesses the EPPO's performance and its working practices in relation to its objectives and tasks, as well as its overall impact on the problems it was meant to address. In line with the Commission's Better Regulation Guidelines/Toolbox, the assessment covers the criteria of effectiveness, efficiency, relevance, coherence and EU added value;
- draws conclusions and identifies lessons learned and areas for improvement (ensuring clear links between the evidence collected, sources used and analysis produced), including in view of a possible revision of the EPPO Regulation.

This evaluation covers the period from 20 November 2017 (the date of entry into force of the EPPO Regulation) until the end of June 2025. Whenever possible, however, the evaluation has taken into account subsequent relevant developments until 13 July 2026. As far as the material scope is concerned, the evaluation covers the EPPO's establishment and all its activities within this period, including its operations since 1 June 2021. The evaluation covers the 24 Member States participating in the enhanced cooperation on the establishment of the EPPO ('the Member States') during the evaluation period and, where relevant, the non-participating Member States (Denmark, Hungary and Ireland). On 29 May 2026, Hungary notified the Commission of its intention to join the EPPO. The Commission adopted its Decision confirming Hungary's participation in the EPPO on 10 July 2026, which entered into force on 2 August 2026<sup>3</sup>. The evaluation also considers the EPPO's cooperation with relevant EU institutions,

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<sup>1</sup> OJ L 283, 31.10.2017, pp. 1-71, ELI: <http://data.europa.eu/eli/reg/2017/1939/oj>.

<sup>2</sup> Commission Implementing Decision (EU) 2021/856 of 25 May 2021, OJ L 188, 28.5.2021, pp. 100-102, ELI: [http://data.europa.eu/eli/dec\\_impl/2021/856/2021-05-28](http://data.europa.eu/eli/dec_impl/2021/856/2021-05-28).

<sup>3</sup> Commission Decision (EU) 2026/1701, OJ L, 2026/1701, 13.7.2026, ELI: <http://data.europa.eu/eli/dec/2026/1701/oj>. With the entry into force of this Decision, the EPPO Regulation has ceased to be an act adopted within the framework of enhanced cooperation and has become automatically an ordinary act of Union law, to be regarded as part of the *acquis* which has to be accepted by candidate States for accession to the EU.

bodies, offices and agencies (IBOAs) as well as international organisations and non-EU countries, including enlargement partners.

The evaluation draws on an external support study (the study) that was carried out by an independent consultant (the consultant's final report is published online)<sup>4</sup>. It also draws on other sources, including the Commission's exchanges with the EPPO and consultations in the context of the ongoing review of the EU's anti-fraud architecture (AFA).

The evaluation methodology is set out in Annex II. It is subject to three main limitations. Firstly, the sensitive nature of the EPPO's work, and the individual nature of confidential casework restrict the availability of certain data and associated analysis. Secondly, the Commission's proposal for the EPPO regulation was accompanied by an impact assessment, but the baseline data were never set out in detail, making the *ex post* assessment more difficult. Thirdly, the study team faced challenges in obtaining the required level of breadth and balance of primary evidence because the consultant was not granted direct access to the European Delegated Prosecutors (EDPs). The consultant mitigated these limitations by (i) conducting a site visit to the EPPO's central office and holding structured group discussions with senior EPPO staff; (ii) extending its consultations with other stakeholders (notably national authorities and practitioners); (iii) analysing the Member States' replies to a questionnaire circulated via the Council General Secretariat; and (iv) examining the EPPO's written responses to general questions as well as dedicated questions on the implementation of the EPPO Regulation in 11 Member States. The EPPO also provided written responses to targeted questions concerning 11 Member States where specific implementation issues had been identified.

## **2. WHAT WAS THE EXPECTED OUTCOME OF THE INTERVENTION?**

### **2.1 Description of the intervention and its objectives**

The EPPO was established in 2017 with a mandate to investigate, prosecute and bring to judgement perpetrators of, and accomplices in, crimes against the financial interests of the EU ( 'PIF crimes')<sup>5</sup>. These are provided for in Directive (EU) 2017/1371 ('the PIF Directive')<sup>6</sup>. The PIF Directive defines and sets penalties for the criminal offences of fraud (including cross-border VAT fraud involving a total damage of EUR 10 million), corruption<sup>7</sup>, misappropriation and money laundering – to the extent that those offences damage or are likely to damage the EU's financial interests. It includes provisions on

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<sup>4</sup> 'Study Supporting the Evaluation of the implementation and impact of Regulation (EU) 2017/1939 of 12 October 2017 on the European Public Prosecutor's Office (EPPO), and of the effectiveness and efficiency of the EPPO and its working practices', ISBN 978-92-68-42063-8, and its Annexes, ISBN 978-92-68-42141-3, available here: [https://commission.europa.eu/law/cross-border-cases/judicial-cooperation/networks-and-bodies-supporting-judicial-cooperation/european-public-prosecutors-office-eppo\\_en](https://commission.europa.eu/law/cross-border-cases/judicial-cooperation/networks-and-bodies-supporting-judicial-cooperation/european-public-prosecutors-office-eppo_en).

This study builds on a study previously commissioned by the Commission as well as its extension (the Extension of the Compliance Assessment). These are both available here: <https://www.europarl.europa.eu/committees/en/study-presentation-compatibility-of-nati/product-details/20240118EOT08142>.

<sup>5</sup> Articles 4 and 22(1) of the EPPO Regulation. PIF stands for '*protection des intérêts financiers*' (protection of the financial interests).

<sup>6</sup> OJ L 198, 28.7.2017, pp. 29-41, ELI: <http://data.europa.eu/eli/dir/2017/1371/oj>. The PIF Directive was recently amended by Directive (EU) 2026/1021 of 29 April 2026 on combating corruption, OJ L, 2026/1021, 11.5.2026, ELI: <http://data.europa.eu/eli/dir/2026/1021/oj>.

<sup>7</sup> Directive (EU) 2026/1021 has now replaced references to 'corruption' in the PIF Directive with references to 'bribery', but the term 'corruption' will be used in this report.

ancillary offences as well. The EPPO is also competent for offences relating to participation in a criminal organisation – if the focus of such a criminal organisation is on committing PIF crimes<sup>8</sup> – as well as for offences that are inextricably linked to PIF crimes<sup>9</sup>.

The need for the EPPO arose from a pressing requirement to combat fraud and other crimes affecting the integrity of the EU's financial interests. According to the impact assessment accompanying the Commission Proposal for the EPPO Regulation ('impact assessment'), the EU's financial interests were not sufficiently protected before the EPPO's establishment<sup>10</sup>. The responsibility for investigating and prosecuting PIF crimes rested solely with national authorities before the EPPO was established. However, these authorities faced significant limitations because their powers were either confined to national territories or, in cross-border cases, had to rely on existing cooperation instruments. This fragmentation created made it very hard to address complex cases of fraud, including large-scale cross-border VAT fraud. National competent authorities often lacked the necessary tools, resources and/or expertise to act swiftly and effectively across jurisdictions, leading to gaps in enforcement and accountability.

The existing EU bodies and agencies, due to limitations in their mandate, had limited means to effectively protect the EU's financial interests. The European Union Agency for Criminal Justice Cooperation (Eurojust) and the European Union Agency for Law Enforcement Cooperation (Europol)<sup>11</sup> were limited to supporting and coordinating the work of national judicial authorities and national law enforcement authorities respectively. Eurojust could ask for investigations to be launched but could not ensure that they were followed up at the Member State level and could not conduct investigations or prosecutions itself. Similarly, Europol could not ensure that its analyses in the Member States were followed up and could not conduct investigations itself. Likewise, the European Anti-Fraud Office (OLAF), as a body tasked with carrying out administrative investigations, relied on the national judicial authorities for any judicial follow up.

The 1995 Convention on the protection of the European Communities' financial interests and its protocols (the PIF Convention)<sup>12</sup> provided for only limited harmonisation across the EU in the definition of, and penalties for, criminal offences affecting the EU's financial interests.

An additional problem was the insufficient recovery of proceeds of criminal offences affecting the EU's financial interests, as it is still today. The impact assessment estimated

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<sup>8</sup> Article 22(2) of the EPPO Regulation.

<sup>9</sup> Article 22(3) of the EPPO Regulation. The EPPO can only exercise its competence over offences that are inextricably linked to PIF crimes when the conditions set out in Article 25(3) of the EPPO Regulation are met.

<sup>10</sup> Commission Staff Working Document, Impact assessment accompanying the proposal for a Council regulation on the establishment of the European Public Prosecutor's Office, SWD(2013) 274 final of 17 July 2013, pp.11ff. The impact assessment is available here: [https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=swd:SWD\\_2013\\_0274](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=swd:SWD_2013_0274).

<sup>11</sup> When the proposal for the EPPO Regulation was adopted, Eurojust was formally a 'unit' and Europol was the 'European Police Office'.

<sup>12</sup> The PIF Convention was drawn up on the basis of Article K.3 of the Treaty on European Union, OJ C 316, 27.11.1995, p. 49; Council Act of 27 September 1996, OJ C 313, 23.10.1996, p. 1; Council Act of 29 November 1996, OJ C 151, 20.5.1997, p. 1; and Council Act of 19 June 1997, OJ C 221, 19.7.1997, p. 1. See the two Commission reports on the implementation of the PIF Convention and its protocols, COM(2004) 709 final, 25.10.2004 and COM(2008) 77 final, 14.2.2008.

that only a very small part of the total amount of fraud was ever recovered. Expert opinions and available data showed that recovery rates were below 10%<sup>13</sup>.

The level of deterrence was consequently low, particularly for Member States' actions to investigate and prosecute offences affecting the EU's financial interests.

The EU suffered significant financial losses as a result of these problems. Between 2008 and 2017, the total estimated annual financial impact of suspected expenditure fraud increased from EUR 77.2 million to EUR 380.9 million, while the suspected annual financial impact of fraud relating to own resources remained relatively constant at EUR 75-76 million (with a maximum of EUR 176.2 million in 2014 and a minimum of EUR 61 million in 2013)<sup>14</sup>. In the annual reports on the protection of the EU's financial interests (the PIF reports) that were issued following the adoption of the EPPO Regulation but before the EPPO started its operations, the estimated impact of suspected fraud against the EU's financial interests remained in the same range (EUR 365.3 million in 2019 and EUR 253.6 million in 2020)<sup>15</sup>.

The EPPO Regulation and the EPPO as a body were therefore expected to address the following **needs**:

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

The following **problem drivers** could be identified behind these needs.

- Limits of the existing measures: there was no EU prosecution policy to tackle crimes affecting the EU's financial interests. The existing legal framework was implemented in a fragmented way. The rules and sanctions set out in the PIF Convention could only be effective if they were complemented by measures to ensure that those rules and sanctions were actually applied in practice. The impact assessment also identified issues in coordination of, and continuity between, investigation, prosecution and enforcement<sup>16</sup>.
- Low levels of national investigations and prosecutions of offences against the EU's financial interests (including inconsistent follow-up of OLAF investigations): this was in part due to the low motivation of national authorities to prosecute crimes affecting the EU's financial interests because of a 'lack of ownership' and the perceived difficulties of such cases. They were often left 'at the bottom of the pile' as a result<sup>17</sup>.
- Low level of deterrence: this is often considered the ultimate objective of criminal justice legislation. In light of the weaknesses described above, the deterrent effect

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<sup>13</sup> See the impact assessment, p. 24.

<sup>14</sup> Annual reports on the protection of the EU's financial interests from 2008 to 2017, which are available here: [https://anti-fraud.ec.europa.eu/about-us/reports/annual-reports-protection-eus-financial-interests-pif-report\\_en](https://anti-fraud.ec.europa.eu/about-us/reports/annual-reports-protection-eus-financial-interests-pif-report_en). The EU's annual budget amounted to EUR 130.9 billion in 2008, EUR 132.8 billion in 2013, EUR 135.5 billion in 2014 and EUR 134.5 billion in 2017.

<sup>15</sup> The EU's annual budget amounted to EUR 148.2 billion in 2019 and EUR 153.6 billion in 2020.

<sup>16</sup> See the impact assessment, p. 12.

<sup>17</sup> Ibid. p. 19.

of the enforcement regime existing at the time was insufficient. This was particularly the case for Member States' investigation and prosecution of offences against the EU's financial interests.

The EPPO Regulation set the following **objectives** for addressing these needs and problem drivers. The **general objective** is to contribute to the strengthening of the protection of the EU's financial interests. This general objective would be achieved through the following **specific objectives**.

- To investigate, prosecute and bring to judgment perpetrators of, and accomplices to, criminal offences affecting the EU's financial interests (in national cases). This includes exercising prosecutorial functions in the competent courts of the Member States until cases are finally resolved.
- To enable more effective investigations and prosecutions of cross-border offences against the EU's financial interests by establishing a common EU investigation and prosecution zone and allowing for more effective joint investigations and prosecutions in cross-border cases. This cooperation is crucial for addressing the limitations faced by national authorities, which often lacked the jurisdictional reach necessary to tackle such crimes effectively.
- To ensure consistency and fairness across Member States by establishing common rules and procedures for the investigation and prosecution of crimes affecting the EU's financial interests. This includes rules on the admissibility of evidence and judicial review of procedural measures.
- To ensure the independence and accountability of prosecutions for crimes affecting the EU's financial interests and gain/foster public trust in such prosecutions.

These objectives are closely linked to the tasks assigned to the EPPO, the activities that the EPPO was expected to undertake and the structure with which it was created. Article 8(1) of the EPPO Regulation<sup>18</sup> states that the EPPO is an 'indivisible Union body operating as one single Office'. The EPPO is composed of a central office in Luxembourg and a decentralised level in each of the participating Member States. The complexity of the EPPO Regulation is reflected in the fact that its **activities** can be grouped in five distinct clusters. It is important to note that the EPPO Regulation also sets out tasks to be undertaken by actors other than the EPPO (particularly EU IBOAs and Member States). The clusters are:

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

At the non-operational level, this includes the following.

- The College is responsible for the general oversight of the EPPO's activities, ensuring coherence, efficiency and consistency in its prosecution policy. The College is composed of all European Prosecutors and the European Chief Prosecutor. It does not take operational decisions in individual cases (Article 9).
- The European Chief Prosecutor (ECP) is the head of the EPPO and is supported by two Deputy European Chief Prosecutors (Articles 11, 14 and 15).

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<sup>18</sup> Unless otherwise specified, the Articles and Chapters mentioned in the present section refer to Articles and Chapters of the EPPO Regulation.

- The Administrative Director manages the EPPO for administrative and budgetary purposes (Articles 18 and 19).

Other activities under the non-operational level include:

- the EPPO's role in ensuring proper financial management (Articles 90-95);
- the need to abide by relevant staff provisions (Articles 96-98);
- the adoption of, and the need to follow, rules of procedures, College decisions and guidelines; programming and reporting (multiannual Single Programming Documents (SPDs), Annual Work Programmes (AWPs), Consolidated Annual Activity Reports (CAARs) and Annual Reports) (Article 114).

At the operational level, the EPPO's organisation includes the following.

- The Permanent Chambers monitor and direct investigations and prosecutions (Article 10). They are composed of three members (one Chair, who can be the ECP, a Deputy ECP or a European Prosecutor; and two European Prosecutors). The EPPO College decided to establish 15 Permanent Chambers<sup>19</sup>.
- The European Prosecutors (EPs). There is one EP per Member State participating in the EPPO. They supervise investigations and prosecutions (Articles 12 and 16).

European Delegated Prosecutors (EDPs), at the decentralised level, act on behalf of the EPPO in the Member States and are responsible for the investigations and prosecutions on the ground (Articles 13 and 17). There should be at least two EDPs in each Member State<sup>20</sup>.

## **2. Functioning of the EPPO in its operational work** (i.e. investigations and prosecutions, which are its core business):

- Investigation of PIF crimes: the EPPO's competence to investigate PIF offences is defined in Article 22 (material competence), Article 23 (territorial and personal competence) and Article 120 (temporal competence). The EPPO decides to exercise its competence either by initiating an investigation or by taking over (evoking) an investigation from national authorities. This includes rules on:
  - investigations, including the initiation and allocation of competences within the EPPO (Article 26), the right of evocation (Article 27), the conduction of the investigations (Article 28) and the lifting of privileges or immunities (Article 29); and
  - investigation measures and other measures (Articles 30-33), covering cross-border investigations, the enforcement of assigned measures and pre-trial arrests and cross-border surrenders.
- Prosecution of PIF crimes, including:
  - rules on prosecution, including referrals and transfer of proceedings to national authorities (Article 34), termination of investigations (Article 35), prosecutions

<sup>19</sup> Article 2(1) of Decision 015/2020 of the College of the EPPO on the Permanent Chambers: <https://www.eppo.europa.eu/sites/default/files/2021-01/2020.015%20Decision%20on%20the%20Permanent%20Chambers%20-%20final.pdf>.

Decision 085/2021 of the College of the EPPO further amended College Decision 015/2020 but did not change the number of Permanent Chambers.

<sup>20</sup> The number of EDPs in each Member State is agreed by the ECP and the competent authorities of the Member States.

before national courts (Article 36), admissibility of evidence gathered by the EPPO (Article 37) and disposition of confiscated assets (Article 38);

- rules on alternatives to prosecution (Article 39); and
- rules on simplified prosecution procedures (Article 40).

In addition, the rules on the EPPO's operational work also cover procedural safeguards for suspects and accused persons, including the scope of their rights (Article 41) and the rules on the judicial review of EPPO acts and decisions (Article 42).

3. **Cooperation with partners** (Articles 99-105), including Eurojust, OLAF, Europol, other EU IBOAs (including the Commission), non-EU countries and international organisations and non-participating Member States.
4. **Obligations on Member States**, which are central to the adequate implementation of the EPPO Regulation, including providing the EDPs with the resources and equipment necessary to exercise their functions (Article 96(6)) and nominating candidates for the positions of EDPs and EPs (Articles 16 and 17).
5. **Processing of information** (Chapters VII: processing of information – Articles 43-46; and Chapter VIII: Data protection – Articles 47-89). These include rules on access to information by the EPPO (Articles 43), establishing the Case Management System (CMS) (Article 44), case files (Article 45) and access to the CMS within the EPPO (Article 46).

The rules of the EPPO Regulation on data protection (including rules on information to be made available or given to data subjects and on their rights) aim to ensure that data processing by the EPPO complies with the existing EU data protection rules and that it is sufficiently operationally robust to ensure the protection of operational personal data and the admissibility of evidence in court.

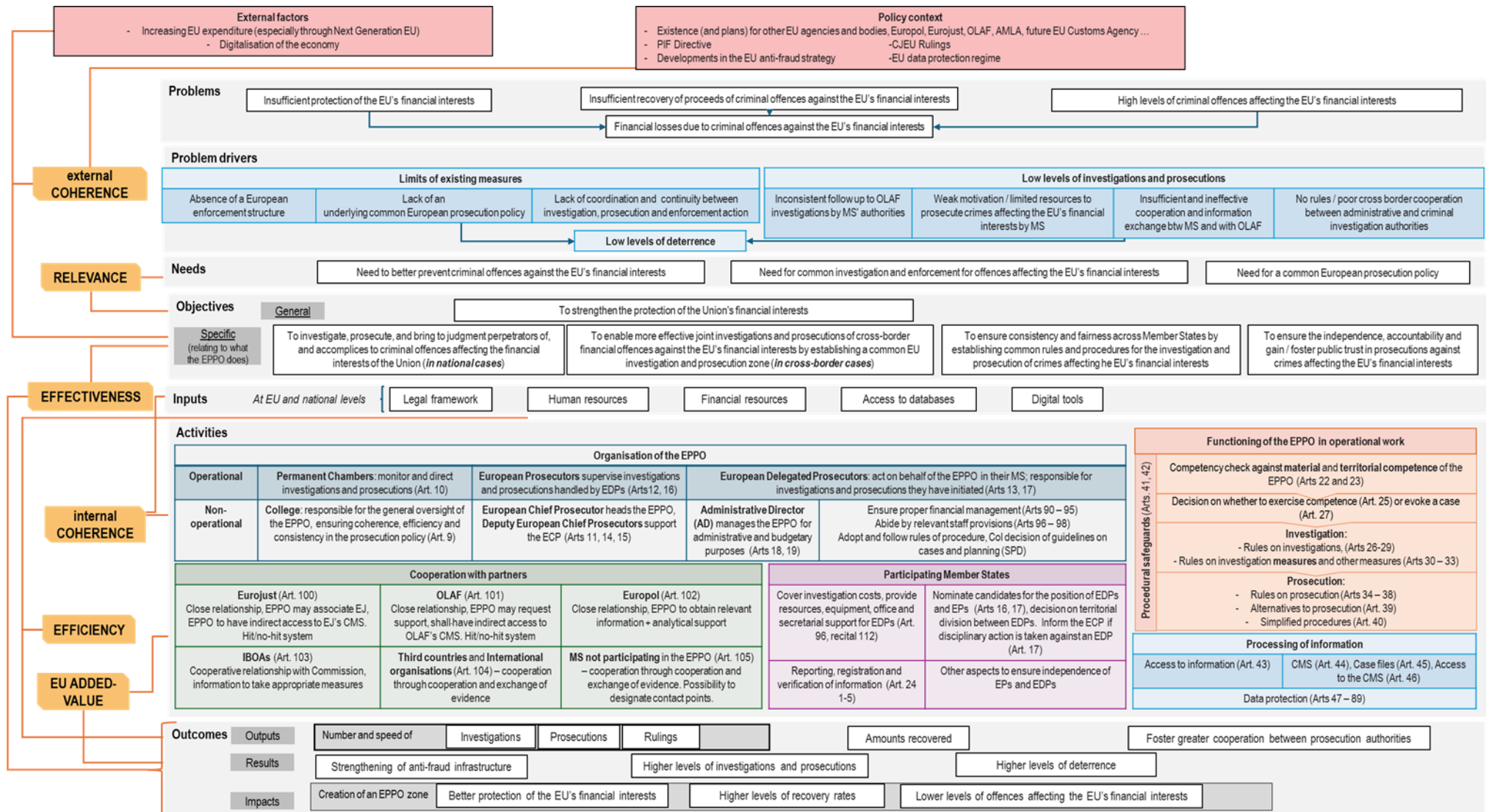
Against this background, the expected **outcomes** of the EPPO Regulation can be summarised as follows.

- **Outputs** are the first and most quantifiable level of outcomes. They are generally measured through key performance indicators (KPIs) collected by the EPPO and reported in the Annual Reports/CAARs. Specifically, they include indicators that measure the number and speed of investigations, prosecutions and rulings, and the amounts recovered.
- **Results** are linked to the needs set out above and include the strengthening of the EU's AFA, higher levels of investigation and prosecutions, as well as higher levels of deterrence.
- **Impacts** are linked to the identified problems, which the EPPO was meant to address. They include better protection of the EU's financial interests, higher recovery rates and lower levels of PIF offences.

The EPPO's expected outcomes are dynamic. If the EPPO's objective of increasing deterrence is achieved, the number of cases the EPPO has to deal with may well fall over time. However, this is unlikely to be observed in this early phase of the EPPO's existence.

Figure 1 below presents a visual overview of how the intervention related to the EPPO Regulation was expected to function.

**Figure 1: Intervention logic**



## 2.2. Points of comparison

This is the first evaluation of the EPPO Regulation. Its baseline is therefore the situation before the EPPO was created, when national authorities were competent to investigate and prosecute PIF crimes.

The limited data presented in the 2013 impact assessment relate to the situation in 2011, approximately one decade before the EPPO started its operations. The impact assessment provided some data on the extent to which Member States followed up on cases that OLAF had transferred to national judicial authorities. It reported that, by the end of 2011, national judicial authorities had decided on 471 out of a total of 1 030 actions transferred to them by OLAF in the period between 2006 and 2011. 199 out of these 471 decisions resulted in a conviction by a criminal court<sup>21</sup>.

The total annual financial impact of irregularities identified as ‘suspected fraud’ by OLAF in 2011 was estimated at EUR 404 million (EUR 295 million for expenditure and EUR 109 million for revenues)<sup>22</sup>. However, the impact assessment notes that this is a serious underestimate because it relies on Member States’ willingness and capability to detect and record crime and to report it to the competent EU bodies<sup>23</sup>.

In terms of caseload, the impact assessment estimated that the EPPO would be responsible for 2 500 investigations per year, leading to 1 667 prosecutions and 1 200 convictions<sup>24</sup>. However, the revised Legislative Financial Statement accompanying the draft Regulation estimated a lower number of cases (970 annually from 2023 onwards)<sup>25</sup>.

In light of the above, the points of comparison identified here should be treated with all due caution. Their use in the present evaluation is limited accordingly.

## 3. HOW HAS THE SITUATION EVOLVED OVER THE EVALUATION PERIOD?

This section provides a factual overview of the state of play in the implementation of the EPPO Regulation during the period covered by the evaluation.

### 3.1. Establishment, operationalisation and resources of the EPPO

The EPPO was established by the EPPO Regulation, which entered into force in November 2017. The first years were devoted to the setting-up of the EPPO, which started operating on 1 June 2021. The EPPO has subsequently further developed its institutional, administrative and procedural arrangements (including governance and internal procedures, the central and decentralised set-up, and operational workflows).

In its setting-up phase, the EPPO relied on shared services and working arrangements at the EU level. This included information technology (IT) procurement and digital

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<sup>21</sup> Impact assessment, p. 15.

<sup>22</sup> Ibid. pp. 75-76.

<sup>23</sup> Ibid. p. 91.

<sup>24</sup> Based on options 4c and 4d (centralised and decentralised options) (ibid. pp. 100ff.).

<sup>25</sup> The LFS accompanying an initiative estimates the initiative’s impact on the EU budget over time. The LFS accompanying the Commission proposal was revised in June 2017 on the basis of the draft Regulation resulting from the negotiations in the Council. Further references are therefore made to the ‘revised LFS’, which is available here: [https://www.eppo.europa.eu/sites/default/files/2025-08/Commission\\_Revised\\_LFS\\_EPPO\\_2017.pdf](https://www.eppo.europa.eu/sites/default/files/2025-08/Commission_Revised_LFS_EPPO_2017.pdf). For the purpose of this report, ‘case’ and ‘investigation’ are synonyms.

workspace services; human resources (HR) and security functions; and payments and interpretation services. In parallel, the EPPO developed its own organisational structures and progressed towards IT autonomy<sup>26</sup>, which was eventually achieved in 2025.

The EPPO scaled up from its pre-operational phase in 2020 to full operations. The committed budget rose from EUR 34.54 million in 2021 to EUR 85.98 million in 2025. The authorised statutory staff at the central office (temporary and contract agents) increased from 122 in 2021 to 275 in 2025. The number of active EDPs increased from 95 to 182. Recruitment and retention challenges led the EPPO to complement its staffing approach through a seconded national experts (SNEs) scheme. There were 43 authorised SNEs at the end of 2025.

**Table 1: The EPPO's resources (budget and staffing), 2020-2025<sup>27</sup>**

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

### 3.2. Implementation of the EPPO Regulation at national level

The EPPO Regulation required amendments to national laws to ensure the proper functioning of the EPPO and its seamless inclusion in national justice systems. The assessment of the conformity of national legislation with the EPPO Regulation identified a set of recurring issues in the implementation of the EPPO Regulation across the Member States, particularly in relation to the implementation of the following articles<sup>28</sup>.

- Articles 4, 6(1) and 28(1) on the EPPO's tasks, independence and investigations: in some Member States, national authorities (e.g. investigative judges, inquiring magistrates and customs authorities) exercise powers in the context of EPPO cases that can: (i) hinder the EPPO Regulation's allocation of tasks and

<sup>26</sup> In the context of the EPPO, IT autonomy refers to the transition from reliance on the Commission's shared digital infrastructure to the establishment of internally managed and proprietary digital services.

<sup>27</sup> Study, p. 33.

<sup>28</sup> For the assessment of the conformity of national legislation with the EPPO Regulation, see Annexes 6 and 7 to the study. Unless otherwise specified, the articles mentioned in the present and following sections are articles of the EPPO Regulation.

responsibilities to the EPPO; (ii) compromise the EPPO's independence; and/or (iii) either prevent the EDPs and EPs from carrying out some investigative measures in PIF cases or result in instructions to other national authorities to undertake them. Furthermore, in at least eight Member States, the EPPO is prevented from investigating or prosecuting some categories of persons (e.g. members of government).

- Article 24(1)-(3): the legislation of some Member States provides that the national authorities should report criminal conduct in respect of which the EPPO could exercise its competence to a specific national authority, which should then report such conduct to the EPPO – rather than reporting immediately and directly to the EPPO.
- Articles 25(6) and 42(2)(c): a significant number of Member States have not designated a judicial authority as the authority competent to decide on the attribution of competences in the case of a disagreement between the national prosecution authorities and the EPPO. They have also not provided for a judicial review of such decisions by the designated authorities. The Court of Justice of the European Union (CJEU) is consequently not in a position to give preliminary rulings on the interpretation of Articles 22 and 25 in relation to any conflict of competence between the EPPO and the competent national authorities.
- Article 39: in a few Member States, the national authorities retain the power to take the final decision on dismissing a case – even though the EPPO Regulation stipulates that this prerogative lies exclusively with the Permanent Chamber.

This evaluation also covered compliance of national law with the articles on data protection. The assessment did not specify the level of such compliance but rather examined the Member State approach in regulating the interplay between the data protection framework established by the EPPO Regulation and national law. Many Member States rely on the direct applicability of the EPPO Regulation and have not adopted any national measure. Some Member States have adopted dedicated legislation to implement the relevant provisions of the EPPO Regulation, but others depend on general data protection frameworks applicable to national authorities (e.g. rules transposing Directive (EU) 2016/680 – ‘the Law Enforcement Directive’ or LED)<sup>29</sup>.

### **3.3. External context shaping the EPPO's activities**

#### **3.3.1. EU legal and policy landscape**

The EU legal and policy landscape shaping the EPPO is defined first by the relationship between the EPPO Regulation and the PIF Directive, which had to be transposed into national law by 6 July 2019. Both instruments depend on national implementation, so the EPPO's framework builds on partly diverging definitions, sanctions and limitation periods across the Member States. This was a deliberate outcome of the negotiations but ended up creating the risk of legal and practical frictions when it comes to the EPPO's exercise of competence<sup>30</sup>.

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<sup>29</sup> Directive (EU) 2016/680, OJ L 119, 4.5.2016, pp. 89-131, ELI: <http://data.europa.eu/eli/dir/2016/680/oj>.

<sup>30</sup> When PIF crimes are inextricably linked to non-PIF crimes (e.g. forgery of documents), the EPPO, pursuant to Article 25(3), cannot exercise its competence if either (i) the maximum sanction provided for by national law for the PIF offence is equal to or less severe than the maximum sanction for the inextricably linked offence, unless the latter offence has been instrumental to commit the PIF offence; or

The EPPO operates within the wider EU's AFA, which has evolved over time with a set of policies, bodies and mechanisms in place. These include the EPPO, OLAF, Eurojust, Europol and the Authority for Anti-Money Laundering and Countering the Financing of Terrorism (AMLA) as well as new and upcoming actors, such as the European Union Customs Authority (EUCA). The EU's AFA is being reviewed by the Commission, which launched a White Paper on 16 July 2025 to reflect on how the EU's AFA can be strengthened and modernised to better protect the EU's financial interests<sup>31</sup>. The AFA's review seeks to enhance effectiveness, avoid overlaps and make better use of financial and human resources while also addressing new challenges, such as the increased involvement of cross-border and organised crime groups targeting EU funds or the use of advanced technologies (including AI tools).

The policy context includes the debate about extending the EPPO's material competence beyond PIF offences<sup>32</sup> as well as the implications of non-participation by some Member States in the EPPO for the effectiveness of cross-border investigations.

### 3.3.2. Economic and social developments

The implementation of the EPPO Regulation and the EPPO's early operations took place within a shifting economic and social context (most notably the COVID-19 pandemic, which affected activity levels in 2020 and 2021). This makes early comparisons difficult to interpret. As the EPPO moved from start-up into steady operations, the reported increases in workload indicators in 2021-25 need to be read in the context of this post-launch ramp-up and the broader environment in which EU funds were being implemented and managed (including the increase in EU expenditures in the aftermath of the adoption of the NextGenerationEU).

### 3.3.3. Technological advances and crime trends

Over the period under assessment, the EPPO's operational context has been shaped both by evolving fraud and financial crime affecting the EU's financial interests (particularly of a cross-border nature) and by growing reliance on digital tools for cross-border case handling. Recent studies have found that financial crime is the most pervasive criminal market in the EU<sup>33</sup>. The EPPO has itself, in its 2025 Annual Report, acknowledged that 'conventional criminal activities focusing on illegal goods ... or on criminal exploitation of vulnerable people ... are increasingly combined with, or even replaced by, criminal activities related to the trading of legal goods, carried out using criminal modalities that cause massive damage to the financial interests of both the EU and its Member States.'<sup>34</sup>

The development of the CMS and progress towards IT autonomy require secure handling of sensitive data and, where relevant, effective interoperability with partner systems. These trends sit within a broader move towards more digital criminal justice processes, including initiatives that enable electronic transmission of information and more structured cooperation across jurisdictions.

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(ii) there is a reason to assume that the damage (likely to be) caused to the EU's financial interests by the PIF offence does not exceed the damage (likely to be) caused to another victim.

<sup>31</sup> White Paper for the Anti-fraud Architecture Review, COM(2025) 546 final, 16.7.2025. The results of the AFA review will be presented in a Commission Communication planned for the end of 2026.

<sup>32</sup> See Section 4.3.2 below.

<sup>33</sup> 'Global Organized Crime Index 2025, Europe', p. 2, available here: [Global-Organized-Crime-Index Continental-Overview Europe.pdf](#).

<sup>34</sup> EPPO 2025 Annual Report, p. 72.

### 3.4. Observed outputs, results and impacts

In line with the monitoring arrangements in place (e.g. Annual Reports and SPDs), this section reports on some indicators describing the EPPO's activity and reported outcomes.

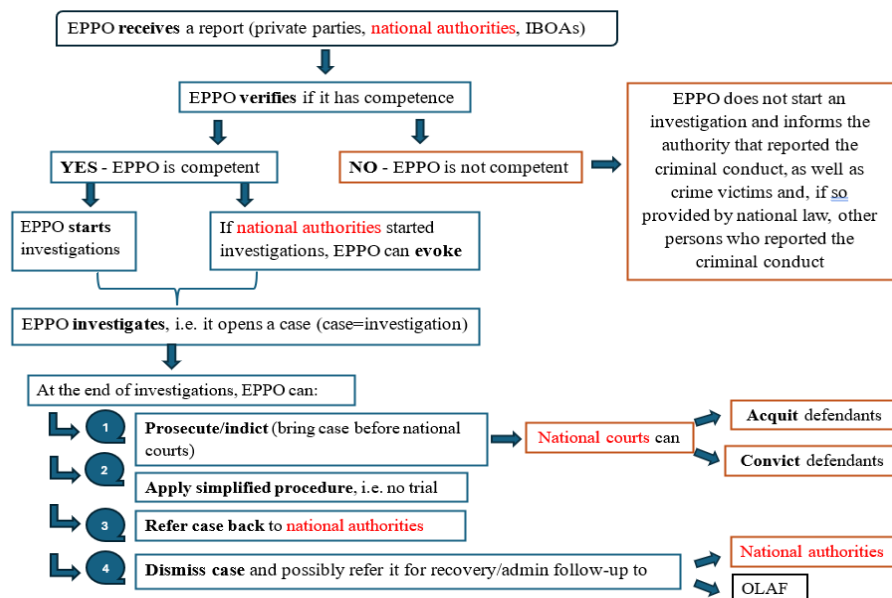
#### Box 1: How to read the indicators

The process usually starts when the EPPO receives a report – be it from private parties, national authorities or EU IBOAs. Some reports lead to the EPPO opening an investigation, but others do not (for example, because the conduct reported does not amount to a PIF crime). For the purpose of this report, ‘case’ and ‘investigation’ are synonyms.

If national authorities have not yet started an investigation into the conduct reported, the EPPO is in principle obliged to open an investigation (under the principle of legality or mandatory prosecution<sup>35</sup>). If national authorities have already started an investigation, the EPPO can decide whether or not to evoke it (i.e. take it over).

Once the EPPO has finalised the investigation, the EPPO can do one of the following four actions: (i) dismiss the case<sup>36</sup> and possibly refer it to OLAF or to the national authorities responsible for recovery or other administrative follow-up; (ii) bring it to judgement before a national court (i.e. indict or prosecute); (iii) refer it back to national authorities (if the investigation revealed that the facts do not constitute a criminal offence for which the EPPO is competent or that the specific conditions for the exercise of the EPPO's competence are no longer met); or iv) dispose of it by means of a simplified prosecution procedure. Cases brought to judgment may result in a conviction or an acquittal by national courts at the end of national trials.

**Figure 2: Different steps in an EPPO case**



<sup>35</sup> Whenever there are reasonable grounds to believe that a PIF offence is being or has been committed, the EDPs ‘shall initiate an investigation’ (Article 26(1); emphasis added). See also Recitals 61 and 81, which mention the principle of legality. There are only a few exceptions to this principle, such as when a PIF crime causes (or is likely to cause) damage of less than EUR 10 000 (see Article 25(2)).

<sup>36</sup> A case should be dismissed if prosecution has become impossible for any of the reasons provided for by Article 39(1), including the lack of relevant evidence.

### 3.4.1. Operational achievements

The evaluation covers the years in which the EPPO became fully operational and developed as an organisation. It is therefore not surprising that all activity indicators increased over the period. The number of the EPPO's active investigations grew from 515 at the end of 2021 to 3 602 at the end of 2025. However, the number of reports received from the EU IBOAs has remained relatively stable since the first full year of the EPPO's operations (2022).

**Table 2: Selected activity indicators reported by the EPPO (2021-2025)<sup>37</sup>**

| Indicator                                                       | 2021* | 2022  | 2023  | 2024  | 2025  |
|-----------------------------------------------------------------|-------|-------|-------|-------|-------|
| <b>Reports received</b>                                         | 2 832 | 3 318 | 4 187 | 6 547 | 6 966 |
| <i>from private parties</i>                                     | 1 282 | 1 924 | 2 494 | 4 623 | 4 629 |
| <i>from IBOAs</i>                                               | 190   | 103   | 108   | 113   | 143   |
| <i>from national authorities</i>                                | 1 351 | 1 258 | 1 562 | 1 760 | 2 107 |
| <i>ex officio</i>                                               | 9     | 33    | 23    | 51    | 87    |
| <b>Investigations opened</b>                                    | 576   | 865   | 1 371 | 1 504 | 2 030 |
| <b>Active investigations at year end</b>                        | 515   | 1 117 | 1 927 | 2 666 | 3 602 |
| <i>of which ongoing in trial phase (before national courts)</i> | 5     | 73    | 155   | 309   | 517   |
| <b>Dismissed cases (by the EPPO)</b>                            | 3     | 59    | 166   | 197   | 292   |
| <b>Indictments/prosecutions (by the EPPO)</b>                   | 5     | 87    | 139   | 205   | 275   |
| <b>Convictions (by national courts)</b>                         | 1     | 20    | 48    | 102   | 159   |
| <b>Acquittals (by national courts)</b>                          | 0     | 0     | 5     | 4     | 8     |

\* Data concerning 2021 refer to only seven months of activity (1 June-31 December)

### 3.4.2. Strategic impacts and systemic role

The EPPO reports the outcomes of its activities using indicators (e.g. the numbers of indictments and convictions) and data on freezing orders and asset-recovery-related measures. Table 2 above shows that there has been a continuous increase in indictments and convictions since operations began. It also shows a similar trend for freezing orders (including the value of freezing orders granted and the amounts of assets effectively frozen<sup>38</sup>). Table 2 also indicates a steady rise in the number of indictments by the EPPO as well as convictions and acquittals by national courts between 2021 and 2025. This suggests that, as the EPPO has matured operationally, a growing number of investigations have progressed to the prosecution and adjudication stages. However, these figures represent annual outcomes reported by the EPPO rather than a single cohort of cases, so they should not be read as showing the final status of all persons indicted during the period.

## 4. EVALUATION FINDINGS

This section presents an assessment of (i) the implementation and impact of the EPPO Regulation; and (ii) the effectiveness and efficiency of the EPPO and its working practices. It draws on the five Better Regulation criteria (effectiveness, efficiency, relevance, coherence and EU added value). The presented findings are based on the results of the study. These build on (i) evidence gathered through desk research; (ii) semi-structured interviews; (iii) an online survey of national authorities and

<sup>37</sup> Study, p. 36.

<sup>38</sup> See Section 4.1.1.7, Table 3.

practitioners (including a survey of the Member States circulated through the Council); (iv) a dedicated analysis of the status of implementation in each Member State; and (v) four dedicated case studies.

#### 4.1. To what extent was the intervention successful and why?

This section examines the extent to which the EPPO Regulation and its implementation were successful and why by reference to the intervention's effectiveness (Section 4.1.1), efficiency (Section 4.1.2) and coherence (Section 4.1.3).

##### 4.1.1. Effectiveness

Effectiveness in this context is the extent to which the EPPO Regulation has progressed towards achieving its intended objectives and has delivered results in line with the intervention logic. It is assessed through a set of interrelated thematic areas, which are examined in the following subsections and reflect the structure of the evaluation questions (see Annex III for the full list of evaluation questions).

##### **Main findings on effectiveness**

Overall, the EPPO Regulation has been effective in: (i) establishing and operationalising a new, well-functioning EU-level investigative and prosecutorial framework for offences affecting the EU's financial interests; and (ii) generating early operational results that are consistent with its objectives and intervention logic. The EPPO Regulation and the EPPO have made a substantial contribution to achieving the intended objectives by creating an operational framework that enables investigations and prosecutions to be pursued under a common EU mandate, while mainly relying on decentralised delivery through national systems. The evidence indicates increasing operational activity and an emerging capacity to handle complex cases, especially those with cross-border elements. The handling of cross-border complex cases is a core area where effectiveness is most visible, because it directly reflects the EPPO Regulation's intended mechanism of change. The EPPO's activities address key weaknesses that have been identified at the baseline (notably fragmentation of enforcement; uneven prioritisation of PIF offences; and practical barriers to pursuing complex cross-border cases through purely national mechanisms).

As regards the broader impact of the EPPO's activities (including final judicial outcomes, financial recovery and longer-term impacts such as deterrence), decisive evidence that would allow to measure it is only partly available. These limitations reflect: (i) the time needed for cases (especially complex cases) to mature through national judicial systems; and (ii) structural constraints on the availability and comparability of outcome data across participating Member States.

##### 4.1.1.1. Progress towards the objectives and the EPPO Regulation's overall contribution to achieving the objectives

It is difficult to assess the EPPO's effectiveness from a quantitative perspective. The EPPO Regulation's overall objective is to contribute to the strengthening of the protection of the EU's financial interests. The assessment of this 'contribution' can be based on figures, but they will only provide one part of the overall picture. This is due to five reasons. Firstly, the data collected by the EPPO are linked to investigations and prosecutions, rather than their impact. Secondly, criminal cases can only be considered as finalised once all redress mechanisms have been exhausted (this usually takes years). Thirdly, the Member States are not obliged to provide the EPPO with some types of data (e.g. conviction numbers, amounts recovered and acquittals). Fourthly, even if these data were available, they would only provide evidence of the EPPO's direct impact on cases it

has investigated and prosecuted, but not on its indirect impact (e.g. deterrence or better protection of the EU budget). Finally, a purely quantitative approach may not capture the specificity of criminal justice. For instance, a reduction in the number of convictions does not necessarily signify that investigations and prosecutions are inefficient because cases may be dismissed for reasons that do not depend on the investigating and prosecuting authorities (e.g. expiry of limitation periods and the death of accused persons) or because those authorities may themselves ask for the acquittal of accused persons if they realise that there is insufficient evidence to convict them. Furthermore, if the objective of increasing deterrence is achieved, one would in the longer term expect a reduction in the number of cases that the criminal justice authorities have to deal with.

**Specific objective 1** – Investigate, prosecute and bring to judgement perpetrators of, and accomplices to PIF offences (in national cases)

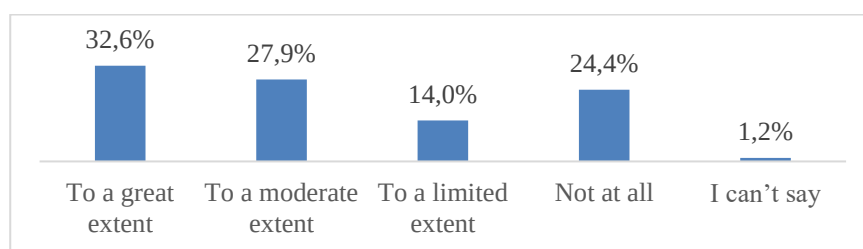
Table 2 above shows an increase in the number of cases that the EPPO has opened (from 576 in 2021 to 2 030 in 2025) and that were ongoing at the end of each year (from 515 to 3 602 over the same period) since the EPPO's creation. These figures provide an indication of the extent of the EPPO's casework and its outputs, but it is difficult to assess the actual impact of these activities. The EPPO's work had immediate outcomes. Five indictments were issued in 2021, covering crimes like corruption and fraud in the first seven months of operation (rising to 275 indictments by the end of 2025). The number of convictions resulting from the EPPO's investigations and prosecutions also increased, more than doubling annually between 2022 and 2024 before increasing by 50% in 2025 (see Table 2, Section 3.4.1 above).

These trends reflect the fact that, while the EPPO started operations in June 2021, the rate of increase in the number of cases and indictments increase has not yet plateaued. The EPPO itself estimates that the EPPO has not yet reached 'cruising speed' – contrary to expectations when it was being set up. Given the demand-driven nature of the EPPO and the principle of mandatory prosecution, it is difficult to assess the number of cases the EPPO would have to deal with when it reaches 'cruising speed'. The annual increase in the number of cases might well reach 10% or more.

It is similarly difficult to assess the EPPO's impact on the recovery of the proceeds of PIF crimes. Its Annual Reports provide information on the freezing orders granted by national authorities and the assets that have been effectively frozen (see Table 3, Section 4.1.1.7 below). Data on the actual amount recovered are incomplete, if not entirely lacking, because the EPPO has only been able to allocate resources to collect and record information generated by national judicial authorities for 2024 (covering investigations and prosecutions undertaken in 2022-2024). In 2024, the total value of final judicial recovery orders issued by the national courts in relation to prosecutions brought by the EPPO stood at EUR 231.7 million. However, the true amount is very likely to be higher than the actual amounts concretely recovered, because court orders do not directly translate into actual amounts recovered. The Commission started putting an EPPO Overview Mechanism in place in 2024 in order to gather better data on the actual amounts recovered.

Despite the above-mentioned difficulties in providing quantitative data, national authorities and practitioners that were surveyed considered that the EPPO contributed to the objective of investigating, prosecuting and bringing to judgement perpetrators of, and accomplices in, PIF offences to a great or moderate extent.

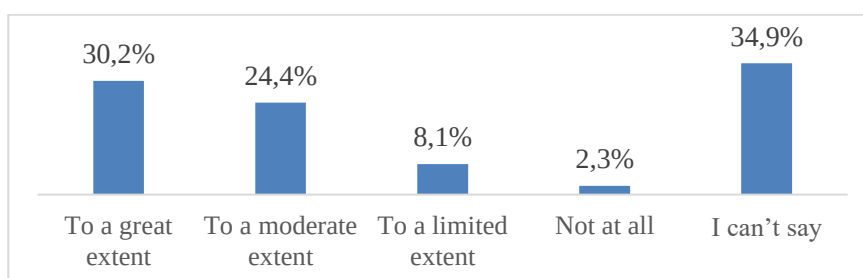
**Figure 3:** To what extent does the EPPO contribute to investigating, prosecuting and bringing to judgement perpetrators of, and accomplices in, PIF crimes (in national cases)? (n=86)<sup>39</sup>



**Specific objective 2** – Enable more effective investigations and prosecutions of cross-border PIF offences by establishing a common EU investigation and prosecution zone (in cross-border cases)

National authorities and practitioners who responded to the survey largely agreed that the EPPO enables more effective investigations and prosecutions of cross-border PIF crimes. Over 54% (47 out of 86) agreed with the statement to a great or moderate extent. Only 10% (9 out of 86) agreed with it to a limited extent or not at all. About a third were not in a position to express a view.

**Figure 4:** To what extent does the EPPO contribute to enabling more effective investigations and prosecutions of cross-border PIF offences? (n=86)<sup>40</sup>



The EPPO has likened its operational work to ‘uncovering a continent of crime’<sup>41</sup>. This refers to crimes that were not previously investigated and prosecuted by national authorities – either because the national authorities were not aware of them or because the national authorities did not investigate them adequately (either because of insufficient resources and expertise or because they were not properly prioritised). Operation Admiral is a notable example of the EPPO’s impact on detecting and countering PIF crimes.

## Box 2: Operation Admiral – Overview

Operation Admiral is a landmark EPPO investigation. The case originated in a report submitted by an employee of the tax authorities in Coimbra, Portugal. The official noted a suspicious discrepancy regarding a small company selling mobile small electronic devices. The company employed only two individuals but reported an annual turnover exceeding EUR 200 million. Following an administrative enquiry, the matter was not pursued further because, from the point of view of the tax authorities, the company’s tax and VAT filings were in order. A Portuguese EDP nonetheless opened an investigation.

<sup>39</sup> Study, p. 41. The figure draws on the results of the survey of national authorities and practitioners.

<sup>40</sup> Study, p. 42. The figure draws on the results of the survey of national authorities and practitioners.

<sup>41</sup> EPPO Annual Report 2024, introductory forward by the European Chief Prosecutor, p. 5.

The case evolved into what is thought to be the largest VAT fraud case ever investigated in the EU. Within 18 months of the initial report, the EPPO had uncovered a criminal network that extended across more than 30 countries, including 26 EU Member States. The main features of the criminal enterprise were:

- organisational complexity: the network involved approximately 9 000 companies and 600 individuals;
- criminal syndicates: the EPPO identified at least five distinct criminal organisations operating as a vertically integrated ‘criminal industry’;
- estimated damages: the total estimated damage (i.e. to the national and EU budgets) resulting from the crimes covered by Operation Admiral was EUR 2.9 billion.

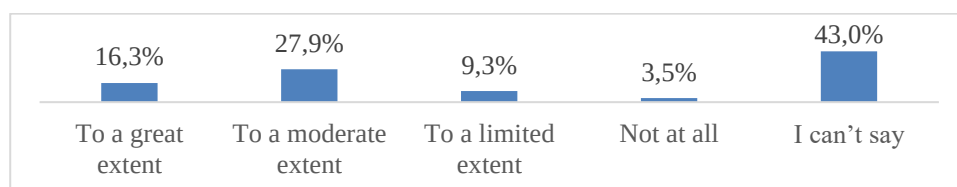
Beyond the impact at the EU level, Operation Admiral also uncovered damages of EUR 80 million in Portugal alone. One stakeholder involved in the case reported that the investigation would never have been opened before the EPPO was set up.

Most of the national authorities interviewed agreed that the EPPO has been effective in addressing PIF crimes that would have not been addressed otherwise. This chimes with the views of the Member States participating in the EPPO that responded to the Council questionnaire. More than half of them (13 out of 21) consider that the EPPO contributed to the strengthening protection of the EU’s financial interests to a great extent and 6 out of 21 to a moderate extent.

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

Compared with the other specific objectives, national authorities and practitioners who responded to the survey were less certain of the extent to which the EPPO managed to establish common rules and procedures. 43% (37 out of 86) felt unable to provide an opinion. Nevertheless, most of those that did provide an answer found that the EPPO did so to a moderate (27.9%, 24 out of 86) or great extent (16.3%, 14 out of 86).

**Figure 5:** To what extent does the EPPO contribute to ensuring consistency and fairness across the Member States? (n=86)<sup>42</sup>



At the central level, the College has adopted internal rules of procedure and operational guidelines setting out the EPPO’s prosecutorial policy in order to ensure a uniform framework for operations and methodologies for investigations. Furthermore, the role of the Permanent Chambers is also to act as the operational engine in order to ensure consistency and particularly to avoid similar criminal conducts receiving different handling according to the jurisdiction in which they occur.

However, consistency depends to a large extent on the implementation of the Regulation by Member States. The evaluation notes some areas where uneven implementation has prevented the EPPO from fully exercising its investigative powers, such as those

<sup>42</sup> Study, p. 44. The figure draws on the results of the survey of national authorities and practitioners.

mentioned in Section 3.2 above (i.e. investigative judges and other authorities unduly interfering with the powers of the EDPs/EPs; conflicts of competence between the EPPO and national prosecutors being solved by authorities that do not qualify as a ‘court’ or ‘tribunal’ and whose decisions cannot be subject to judicial review; inability to investigate or prosecute specific categories of persons protected by privileges or immunities if national authorities refuse to lift their immunity).

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

There is little tangible information on the way in which the implementation of the EPPO Regulation and the EPPO’s work have affected public trust in prosecutions against crimes affecting the EU’s financial interests. However, most of the practitioners, representatives of IBOAs and national authorities that were interviewed during the evaluation consider that setting up the EPPO had increased trust.

Success stories have raised awareness of the EPPO’s existence and role. For example, some interviewees reported that turnovers in the small electronic goods sector (known among prosecutors and investigators as a sector often chosen by organised criminal groups to commit missing trader intra-Community (MTIC) fraud) had fallen drastically after the Admiral case.

Interviews with the EPPO central office identified specific cases where lack of cooperation from national authorities had affected the independence of the EPPO’s actions. The assessment of the implementation of the EPPO Regulation has identified two Member States whose legislation is not compliant with Article 6(1) on the EPPO’s independence. In one Member State, national law requires all prosecutors – including EDPs – to comply with the Prosecutor General’s instructions, commands and orders. In the other Member State, national law requires its Board of Prosecutors General to check the decisions by the EPPO to use certain investigative techniques<sup>43</sup>.

**General objective** – Contribute to strengthening the protection of the EU’s financial interests.

The EPPO only started operations in 2021, so it is still too early to observe any impact on crime trends or the EPPO’s long-lasting contribution to the protection of the EU’s financial interests. The PIF reports published annually by the Commission show a rise in the number of irregularities detected and reported as fraudulent on the EU’s expenditure side (from 466 in 2021 to 746 in 2024) and on its revenue side (482 in 2021 to 537 in 2024). However, the total value of these fraudulent irregularities has decreased. On the expenditure side, the value of fraudulent irregularities fell from EUR 1.654 billion in 2021 to EUR 399.7 million in 2024. The fall is less pronounced on the revenue side, with the value of fraudulent irregularities decreasing from EUR 157 million in 2021 to EUR 84.2 million in 2024. It is difficult to assess the extent to which these figures reflect a trend and the extent to which the EPPO has contributed to them.

Despite its successes, the impact of the EPPO is continuously being shaped by the adaptive responses of criminal organisations. Interviewed practitioners stated that criminal networks appear to have reacted to the EPPO’s establishment by ‘forum shopping’ (i.e. strategically moving their operations to Member States where they perceive investigative units to be less skilled or where detection risks are lower). Some national practitioners that were interviewed, as well as interviewees from the EPPO’s

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<sup>43</sup> See Annex 9 to the study, section on ‘Implementation at national level’.

central level, noted that criminal groups seek workarounds by re-focusing their activities on areas that do not fall within the EPPO's competence or by ensuring that their activities remain below the EUR 10 million threshold for VAT fraud. Criminal groups' apparent awareness of the EPPO and of its mandate and activities indicates that the EPPO is a success in the current context.

#### 4.1.1.2. Material competence and legal framework

The notion of 'material competence' refers collectively to the offences that the EPPO may investigate and prosecute. The EPPO shares competence with national authorities, although its competence has priority over that of national authorities. The effectiveness of the legal framework therefore depends not only on the Regulation's rules on competence but also on the Member States implementing them. Before the EPPO became operational, national authorities investigated and prosecuted PIF offences, with uneven follow-up and limited continuity in cross-border enforcement. In the absence of formal indicators to measure the effectiveness of the rules on material competence, this evaluation relies on operational proxies to show how such rules operate in practice as an insight into the EPPO's action.

- The effective exercise of the EPPO's **material competence** is reflected in the massive growth of investigations into core PIF offences (see Table 2 above).
- The sheer scale of the EPPO's **investigations with a cross-border dimension** demonstrate its capacity to tackle transnational criminality. In line with its mission to overcome fragmented national law enforcement, the EPPO operates effectively in multijurisdictional cases. Cross-border investigations rose rapidly from 142 in 2021 to 316 in 2022, 545 in 2023 and 767 in 2024. The 2025 Annual Report confirmed that this transnational focus remained robust, with a cross-border dimension present in 987 (27%) of the EPPO's 3 602 active cases. The financial impact of these operations has been massive. By the end of 2025, revenue fraud (VAT and customs) – which is predominantly transnational and linked to organised crime – accounted for EUR 45.01 billion (representing more than 67% of the total estimated damage under investigation).
- The practical importance of the EPPO's competence over inextricably linked offences is reflected in the growing number of active cases in which such offences are investigated alongside PIF crimes. By the end of 2025, 615 active EPPO cases (around 17% of all active cases) included an inextricably linked offence. The 2025 Annual Report indicated that such offences were increasingly part of the modus operandi in sophisticated fraud schemes. Forgery of documents was identified as the most common type of inextricably linked offence.

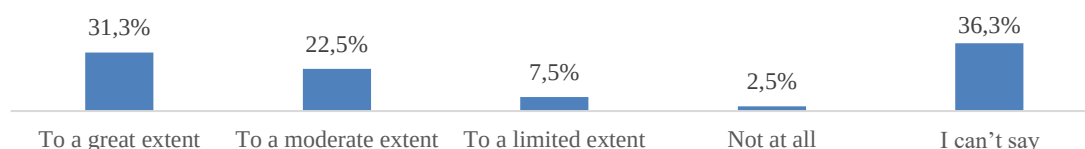
Stakeholder evidence collected for the first case study annexed to the study supporting this evaluation highlights practical difficulties in applying the rules that extend the EPPO's competence beyond core PIF offences – particularly those on inextricably linked offences, which stakeholders consider insufficiently clear and which can complicate and delay decisions on whether the EPPO should exercise its competence <sup>44</sup>.

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<sup>44</sup> See Case Study 1, Annex 8, to the study. See also, for instance, the position paper that the Union of Italian Criminal Chambers submitted in response to the call for evidence by the Commission. The call for evidence and the feedback received are available here: [https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14308-European-Public-Prosecutors-Office-EPPO-evaluation\\_en](https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14308-European-Public-Prosecutors-Office-EPPO-evaluation_en).

Complementing the operational and qualitative evidence, the survey of national authorities and practitioners (80 responses) suggests moderately positive perceptions of the adequacy of the EPPO’s material competence: 53.8% considered it adequate ‘to a great extent’ or ‘to a moderate extent’. However, the large share of respondents selecting ‘cannot say’ (36.3%) points to limited visibility or uneven familiarity with the issue and suggests that these results should be interpreted with caution.

**Figure 6:** Perceptions of adequacy of the EPPO’s material competence (n=80)<sup>45</sup>



Overall, the material competence framework has enabled the EPPO to effectively pursue the main forms of criminality within its mandate, including core PIF offences, cross-border fraud and mixed fraud patterns. However, the framework remains only partially effective. In particular, divergent interpretation of the ‘focus’ criterion in Article 22(2); the exclusion of national direct taxes and offences inextricably linked to them under Article 22(4); and the limiting conditions in Article 25(3) continue to generate fragmentation and delays and can lead to similar facts being treated differently in different jurisdictions. These factors are partly outside the EPPO Regulation’s direct scope, but they do affect how consistently the EPPO’s mandate can be exercised in practice.

#### 4.1.1.3. Consistency and coordination across Member States

The mapped evidence shows that meaningful progress has been made in putting cooperation mechanisms in place and using them in day-to-day operations. This indicates that cooperation and information-exchange both function well in practice.

Evidence on the EPPO’s intake and reporting system also points to improvements in overall coordination through standardisation and centralised triage. The EPPO has established a uniform reporting template. A dedicated ‘Report a Crime’ web form is accessible via the EPPO website in all the EU’s official languages. The template supports automated import into the EPPO’s CMS and is paired with guidance and over 100 awareness sessions to key stakeholders. At the central level, the EPPO’s CMS underpins cooperation and information exchange by enabling secure sharing and procedural oversight across the central office and EDPs throughout the case lifecycle.

#### **Box 3: Illustration of the ‘single office’ information advantage**

In the case of Operation Admiral, a national authority detected a red flag (a company with minimal staffing and very high turnover) and channelled the information to the EPPO. The EPPO then used the CMS to connect the case to a significantly wider cross-border network of entities and persons during the investigation. This confirms that the EPPO’s information architecture can convert local detection into coordinated cross-border follow-up that would be more difficult to achieve through fragmented bilateral exchanges alone.

Evidence from the survey of national authorities and practitioners broadly supports these findings, while also highlighting uneven familiarity with some cooperation channels. A

<sup>45</sup> Study, p. 51. The figure draws on the results of the survey of national authorities and practitioners.

majority of the national authorities and practitioners who expressed a view considered that cooperation and information exchange between the EPPO and national competent authorities function to a moderate or great extent (45 out of 71 respondents, around 63%). A smaller share considered it effective only to a limited extent or not at all (13 out of 71, around 18%). However, a significant proportion of respondents indicated that they ‘cannot say’ (13 out of 71, 18%) – suggesting that not all practitioners have direct operational exposure to these exchanges.

The evidence gathered shows that, within the framework of the EPPO Regulation, the EPPO has put in place several procedures, internal guidelines and working methods that are intended to support more consistent cross-border investigation and prosecution of PIF crimes in participating Member States. However, the available evidence does not allow a robust conclusion on whether ‘similar cases’ have been treated consistently across Member States in practice. Nor does it make it possible to identify concrete instances where comparable investigations resulted in prosecution in one Member State but not in another. Across a number of Member States, respondents describe coordination and competence-handling as generally smooth and note that it is often resolved through consultation and direct dialogue (including in situations where parallel investigations arise).

Overall, the evaluation finds that the EPPO has in practice largely managed to direct investigations and prosecutions across Member States and to coordinate cross-border investigations effectively. However, the quality, speed and consistency of its activities remain partly dependent on national police capacity, national procedural frameworks and timely cooperation from national authorities.

#### 4.1.1.4. Governance and internal functioning

The EPPO’s governance model and its functioning are designed to combine strategic steering at the central level in Luxembourg with investigations and prosecutions being carried out on the ground by the EDPs, who are embedded in national systems (decentralised level). The ECP leads the EPPO, directs its activities and represents it externally. The College provides general oversight, determines priorities and prosecution policies, and adopts internal rules. The Permanent Chambers monitor and direct investigations and prosecutions with the support of the supervising EPs.

Regarding relations between the **College** and the **ECP**, interview evidence indicates that achieving a balance between collegial governance and strong central leadership can be sensitive at times. This was particularly the case during the early period of institutional set-up. One former EP suggested that Member States with particularly high caseloads may exert a disproportionate informal influence in College discussions because the volume of their cases can shape shared assumptions about what is ‘typical’ or operationally important.

Evidence from the interviews suggests that opinions are mixed regarding the proportionality and practicality of the structure based on **Permanent Chambers**. One former EP argued that the Permanent Chambers’ members may not be sufficiently close to the applicable national procedural context. The Regulation envisages a clear decision chain (Permanent Chambers – EPs – EDPs), but national procedural arrangements complicate its application in some cases. In particular, if investigative judges and/or other national authorities retain powers over key prosecutorial decisions, this constrains the extent to which the Permanent Chambers can supervise and direct cases in the way the Regulation intends. The Permanent Chambers provide a central oversight and quality assurance layer by approving key prosecutorial decisions and, where necessary,

instructing further investigative steps to align the EDPs' proposals with the EPPO's policy. In parallel, the College has adopted guidelines to standardise decisions in a number of areas, including evocation and referral, simplified prosecution procedures and cross-border investigations.

The **CMS** is a core component of the EPPO's single-office model. It is designed to support secure access to case information, information-sharing and central oversight across the EPPO. Feedback from a former EP and national authorities suggests that usability and document handling can be burdensome – particularly in complex and document-heavy financial crime investigations. This impacts the effectiveness of the EPPO's governance because the Permanent Chambers and other central oversight mechanisms depend on timely and reliable access to the materials of the EPPO's cases. However, some national actors described the CMS as an important tool for linking information across jurisdictions and identifying cross-border connections between cases.

Overall and despite the above-mentioned limitations to the evidence base, the EPPO's governance structure and working practices appear broadly effective in enabling the achievement of the EPPO's mission. The single-office model; the division of roles between the ECP, the College and the Permanent Chambers; and the supporting case-management infrastructure provide an effective framework for central steering, cross-border visibility of cases and consistent decision-making. However, effectiveness is not without its own problems. As caseloads increase, the Permanent Chambers face growing proportionality and workload pressures. National procedural diversity can slow down or complicate the decision chain.

#### 4.1.1.5. Cooperation with EU IBOAs and international partners

The EPPO regularly engages and cooperates with several partners, including EU IBOAs and authorities of non-participating Member States and non-EU countries. The EPPO can enter into working arrangements with its partners to govern these relationships.

#### **Cooperation with Eurojust**

Eurojust supports and works with national authorities to combat a wide range of serious and complex cross-border crimes, including PIF crimes. In line with Article 100 of the EPPO Regulation and Article 50 of the Eurojust Regulation<sup>46</sup>, the EPPO and Eurojust signed a Working Arrangement in February 2021 that sets out rules on their cooperation.

The EPPO and Eurojust have implemented indirect access to information in their respective CMSs based on a hit/no-hit system. Their cooperation takes place in a number of ways, including meetings between the respective liaison teams. The EPPO's cases are supported by national desks at Eurojust. Eurojust supported 14 cases involving the EPPO in 2022, 26 cases in 2023<sup>47</sup> and 25 cases in 2024<sup>48</sup>. The two bodies have also implemented agreements on the workflow of the EPPO cases to be handled by Eurojust and the EPPO's participation in joint initiatives hosted by Eurojust.

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<sup>46</sup> Regulation (EU) 2018/1727, OJ L 295, 21.11.2018, pp. 138-183 ELI: <http://data.europa.eu/eli/reg/2018/1727/oj>. This has been amended by: Regulation (EU) 2022/838, OJ L 148, 31.5.2022, pp. 1-5, ELI: <http://data.europa.eu/eli/reg/2022/838/oj>; Regulation (EU) 2023/2131, OJ L, 2023/2131, 11.10.2023, ELI: <http://data.europa.eu/eli/reg/2023/2131/oj>; Regulation (EU) 2025/2082, OJ L, 2025/2082, 15.10.2025, ELI: <http://data.europa.eu/eli/reg/2025/2082/oj>.

<sup>47</sup> Evaluation of Eurojust, SWD(2025) 182 final, p. 29.

<sup>48</sup> EPPO Annual Report 2024, p. 107. No relevant data were provided in the 2025 EPPO Annual Report.

The hit/no-hit exchanges between the EPPO and Eurojust are not automated but instead have to be conducted through ‘regular communication’<sup>49</sup> rather than an automated workflow. Feedback from interviews indicates that, in practice, there are not many requests for exchange of data under the hit/no-hit system. The EPPO submitted eight names for cross-checking to Eurojust in 2024. Eurojust did not send any request to the EPPO in that year. The low level of information exchange suggests that the expected exchange of data is not taking place under the hit/no-hit system.

The EPPO and Eurojust liaison teams meet on a regular basis (at least once a year since 2022) to discuss possible ways of strengthening institutional cooperation and coordination. In addition, there are high-level meetings between the Eurojust President and the European Chief Prosecutor. Feedback from interviews as well as the recent evaluation of Eurojust suggests that there is still room for further improvement and that, overall, cooperation between the EPPO and Eurojust is strong and consistent but limited.

### **Cooperation with OLAF**

Both the EPPO and OLAF have been tasked with protecting the EU’s financial interests by investigating conduct that affects those interests. In accordance with Article 101 of the EPPO Regulation, the relationship between the EPPO and OLAF should aim in particular to ensure that all available means are used to protect the EU’s financial interests, through complementarity and support by OLAF to the EPPO. OLAF’s core mission is to carry out administrative investigations for the purpose of fighting fraud, corruption and any other illegal activity affecting the EU’s financial interests as well as into serious misconduct by EU staff and members of the EU institutions. The EPPO is responsible for investigating, prosecuting and bringing to judgement PIF crimes. The cooperation between the EPPO and OLAF focuses on mutual reporting in accordance with the existing legal framework, complementing each other’s mandate for the protection of the EU budget and exchanging necessary information (including through the hit/no-hit system). Non-duplication is the key principle regulating EPPO-OLAF relations. Pursuant to Article 101(2), if the EPPO conducts a criminal investigation, OLAF should not open any parallel administrative investigation into the same case – except in the circumstances expressly provided for by the EPPO Regulation or Regulation (EU, Euratom) 883/2013 (‘the OLAF Regulation’)<sup>50</sup>.

The OLAF Regulation was amended in 2020 to take into account the entry into force of the EPPO Regulation. Some elements set out in the OLAF Regulation are not mirrored in the EPPO Regulation. This creates practical and legal uncertainties in some cases.

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<sup>49</sup> Extension of the Compliance Assessment, p. 48.

<sup>50</sup> Regulation (EU, Euratom) No 883/2013, OJ L 248, 18.9.2013, pp. 1-22, ELI: <http://data.europa.eu/eli/reg/2013/883/oj>.

This has been amended by Regulation (EU, Euratom) 2016/2030, OJ L 317, 23.11.2016, pp. 1-3, ELI: <http://data.europa.eu/eli/reg/2016/2030/oj> and by Regulation (EU, Euratom) 2020/2223, OJ L 437, 28.12.2020, pp. 49-73, ELI: <http://data.europa.eu/eli/reg/2020/2223/oj>.

Article 12d of the OLAF Regulation also enshrines the principle of non-duplication of investigations. Article 101(3)(c) of the EPPO Regulation allows the EPPO to request OLAF to support or complement the EPPO’s activity, in particular by conducting administrative investigations. Article 12f of the OLAF Regulation provides that OLAF should inform the EPPO if the EPPO is conducting an investigation and the Director-General of OLAF considers that an investigation by OLAF should also be opened. The EPPO may object to OLAF opening an investigation or performing certain acts.

The mandates of the EPPO and OLAF are distinct<sup>51</sup>, but this evaluation finds that the overall legal framework remains complex because it requires coordination between national, EU administrative and EU criminal procedures. As a result, the system in place does not always prevent duplication of investigations and reporting. For instance, national authorities are obliged to report to the EPPO any criminal conduct in respect of which the EPPO can exercise its competence<sup>52</sup>. EU IBOAs are obliged to report to both the EPPO and OLAF<sup>53</sup>. National authorities may also voluntarily report to OLAF. Private parties may report to the EPPO and/or OLAF<sup>54</sup>. This situation could help ensure that no conduct affecting the EU's financial interests goes undetected (especially in cases where the elements for opening a criminal investigation are not *prima facie* sufficient). However, it can also create an administrative burden for the EPPO and OLAF because both Offices often have to assess the input received and this may result in duplication of investigations and reporting<sup>55</sup>.

The EPPO and OLAF signed a Working Arrangement in July 2021. The Arrangement is generally being implemented correctly. The monthly clearing house meetings are a useful occasion for discussing matters of common interests and resolving outstanding issues, including in the allocation of competence<sup>56</sup>. The EPPO and OLAF cooperate in various ways. The main procedures in the cooperation between the EPPO and OLAF include mutual reporting, the hit/no-hit mechanism, complementary investigations and support activities.

Cooperation and **information sharing** between the EPPO and OLAF have both been increasing over the years. If OLAF suspects the existence of a criminal offence, it is required to submit an EPPO Crime Report (ECR) to the EPPO<sup>57</sup>. OLAF is the largest source of case referrals to the EPPO among the EU IBOAs. Its role is therefore central to ensuring effective reporting to the EPPO, whether by sending ECRs itself or by assessing and referring reports emanating from other IBOAs to the EPPO<sup>58</sup>. However, the EPPO receives more reports from other sources (such as national authorities and private sectors – see Table 2 above) and therefore considers the number of ECRs sent by OLAF (as well as other IBOAs) to be insufficient<sup>59</sup>.

The EPPO is exempt from the requirement in Article 8(1) of the OLAF Regulation that is applicable to all other IBOAs to transmit relevant information to OLAF<sup>60</sup> – provided that the EPPO is competent to investigate a given case. Likewise, Article 101(4) of the EPPO

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<sup>51</sup> The European Court of Auditors (ECA) reached the same conclusion in its Special Report 26/2025, 'EU bodies fighting fraud – Clear mandates but exchange of information and Commission oversight remain insufficient' ( 'ECA Special Report 26/2025'). The report is available here: <https://www.eca.europa.eu/en/publications?ref=SR-2025-26>.

<sup>52</sup> Article 24(1) of the EPPO Regulation.

<sup>53</sup> Article 24(1) of the EPPO Regulation; Articles 1, 5, 7, and 12 of the OLAF Regulation.

<sup>54</sup> Recital 49 of the EPPO Regulation; Article 5(1) of the OLAF Regulation.

<sup>55</sup> ECA Special Report 26/2025, p. 19.

<sup>56</sup> Interviews of the consultant with representatives of the Commission.

<sup>57</sup> Article 24(1) of the EPPO Regulation; Article 12c of the OLAF Regulation.

<sup>58</sup> Recital 51 of the EPPO Regulation notes that, in order to comply with the obligation to inform the EPPO where a suspicion of a PIF offence is identified, EU IBOAs should have efficient mechanisms in place for a preliminary evaluation of allegations reported to them and that they may use OLAF to that end.

<sup>59</sup> EPPO Annual Report 2024, p. 5: 'Over 70% [of the reports to the EPPO] came from private parties, close to 27% from national authorities, and less than 1% from OLAF. ... institutions, bodies, offices and agencies ... need to step up the detection and reporting of suspicions of fraud to the EPPO.'

<sup>60</sup> Article 8(1) of the OLAF Regulation refers to 'information relating to possible cases of fraud, corruption or any other illegal activity affecting the financial interests of the Union'.

Regulation states that the EPPO ‘may’ provide information to OLAF if it decides not to conduct an investigation or has dismissed a case. Under the Working Arrangement, the EPPO will report to OLAF only when it cannot exercise its competence<sup>61</sup>. Both the OLAF stakeholders that were consulted and data included in the European Court of Auditors’ (ECA) Special Report 26/2025 confirmed that such reporting from the EPPO to OLAF is limited<sup>62</sup>. In addition, the number of dismissed allegations that the EPPO referred to OLAF since October 2023 is low and this may limit the potential for administrative follow-up. The ECA noted that OLAF does not have the opportunity to consider whether it would be cost-effective to open an administrative investigation in 95% of the cases initiated but dismissed by the EPPO or which the EPPO has decided not to investigate<sup>63</sup>. The EPPO’s position is that the limited level of reporting is due to the need to protect confidentiality and the suspects’ rights<sup>64</sup>.

OLAF stakeholders reported that the EPPO and OLAF do not have direct access to each other’s CMSs because they are not interconnected. They also reported that the **hit/no-hit** system is outdated because it is a manual process. The ECA Report also noted this and highlighted the risk that this can delay the opening of investigations<sup>65</sup>. OLAF carries out a hit/no-hit check before starting an investigation, with a view to verifying whether the EPPO is already conducting an ongoing investigation into the same facts. The EPPO then manually cross-checks the information and shares the results with OLAF. If the facts are the same or if criminal suspicion is substantiated, then either the EPPO conducts the investigation exclusively or OLAF carries out a complementary investigation or support activity<sup>66</sup>. Between 2022 and 2024, 162 of the 3 317 allegations assessed by OLAF were transferred to the EPPO<sup>67</sup>. There were 133 hit/no-hit requests in 2022, 32 in 2023 and 235 in 2024<sup>68</sup>. The ECA considers that the current hit/no-hit system cannot sufficiently guarantee that parallel investigations into the same facts will be avoided. The ECA points out that OLAF opened investigations into 236 allegations between 2022 and 2024 without performing a hit/no-hit check. For these allegations, OLAF had either assessed them as falling outside the EPPO’s competence or knew from other sources that the EPPO had decided not to exercise its competence<sup>69</sup>. The ECA therefore notes that the current system cannot ensure that the EPPO will assess all allegations of fraud for potential crimes. This is particularly the case when OLAF considers that an allegation does not provide sufficient evidence for OLAF to open an investigation<sup>70</sup>.

Unlike OLAF, the EPPO is not obliged to perform a hit/no-hit check. This leaves room for mistakes and can lead to duplications if, for instance, the EPPO opens an investigation without checking, after OLAF has already completed its check. OLAF stakeholders reported that there had been at least one case where parallel investigations took place without the EPPO and OLAF being aware, and that this was only discovered

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<sup>61</sup> Interview of the consultant with a representative of the Commission.

<sup>62</sup> ECA Special Report 26/2025, pp. 27-28.

<sup>63</sup> Ibid. pp. 28-29.

<sup>64</sup> EPPO’s replies to the ECA Report 26/2025, p. 7 ([https://www.eca.europa.eu/Lists/ECARepplies/EPPO-Replies-SR-2025-26/EPPO-Replies-SR-2025-26\\_EN.pdf](https://www.eca.europa.eu/Lists/ECARepplies/EPPO-Replies-SR-2025-26/EPPO-Replies-SR-2025-26_EN.pdf)).

<sup>65</sup> ECA Special Report 26/2025, p. 25.

<sup>66</sup> Article 101 of the EPPO Regulation; Article 12 of the OLAF Regulation. Interview of the consultant with a representative of the Commission.

<sup>67</sup> ECA Special Report 26/2025, p. 24.

<sup>68</sup> EPPO Annual Reports for 2022-2024. No relevant data were provided in the 2025 EPPO Annual Report.

<sup>69</sup> ECA Special Report 26/2025, p. 26; Case Study 2: EPPO’s working relationship with OLAF (Annex 8 to the study). The 2025 EPPO Annual Report did not contain any relevant data.

<sup>70</sup> ECA Special Report 26/2025, p. 25.

through an on-the-spot check by OLAF. This case demonstrates that there is therefore some room for improvement because it shows that both Offices should regularly perform hit/no-hit checks and that an automated system could alleviate administrative burden.

Duplication might also arise in later stages of the investigation (for instance, if OLAF identifies a suspect who is already under investigation by the EPPO). This situation demonstrates the need for continuous cross-checking. According to the ECA Special Report, OLAF performed 250 hit/no-hit checks in 2022-2024 in relation to allegations for which an administrative investigation was opened. Only four of these checks were carried out after the initiation of investigations<sup>71</sup>.

Article 101(3) of the EPPO Regulation, Articles 12f-12g of the OLAF Regulation and the Working Arrangement cover the **complementary activities** of the EPPO and OLAF. In accordance with the Working Arrangement, OLAF can conduct complementary investigations with a view to facilitating the collection of relevant information for the adoption of precautionary measures or the conduct of financial, disciplinary or administrative actions. When OLAF conducts complementary investigations, the EPPO and OLAF can investigate the same facts simultaneously from two different viewpoints. However, the investigations have different aims. OLAF's administrative investigations focus on recovering money and recommending administrative, disciplinary or precautionary measures. The EPPO's criminal investigations focus on the criminal accountability of the suspects. OLAF can propose complementary investigations and the EPPO can request them. In practice, OLAF proposes more investigations than the EPPO requests. Overall, there are few complementary investigations and support activities compared with the total number of investigations opened by the EPPO and OLAF. For example, the EPPO opened 1 504 investigations in 2024, while OLAF carried out 4 support activities and 17 complementary investigations in the same year<sup>72</sup>.

Interviews with OLAF staff indicate that the EPPO is not sufficiently relying on OLAF's capacities to make financial or disciplinary recommendations, particularly through complementary investigations. The EPPO considered that OLAF's involvement is not strictly necessary to adopt administrative measures. In that respect, the ECA Report notes that 'Complementary investigations by OLAF can be an effective way to reinforce the protection of the EU budget by recommending the adoption of administrative measures, such as exclusion from EU financing (blacklisting) and early detection, as early as possible in the process, subject to EPPO deciding when the right moment is to provide OLAF with the information it needs to decide whether opening a complementary investigation would be cost-effective.'<sup>73</sup> However, as the ECA Report also notes, the EPPO does have the power to propose to the Commission to put suspects on the Early Detection and Exclusion System (EDES)<sup>74</sup>. In the EPPO's replies to the ECA, the EPPO noted that the revised cooperation framework between the EPPO and the Commission, which was established in December 2024, will allow the responsible Commission services to adopt administrative measures, on the basis of information from the EPPO, 'equally fast if not quicker' than OLAF recommendations originating from complementary investigations<sup>75</sup>.

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<sup>71</sup> Ibid. p. 26.

<sup>72</sup> See also Table 48 of the State of Play analysis (Annex 9 to the study).

<sup>73</sup> ECA Special Report 26/2025, p. 29.

<sup>74</sup> Article 144(2) of Regulation (EU, Euratom) 2024/2509, OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

<sup>75</sup> EPPO's replies to the ECA Special Report 26/2025, p. 6.

The EPPO can request **support activities** from OLAF during its investigations. OLAF stakeholders reported that support activities are particularly valuable in complex financial or structural projects, where OLAF's administrative expertise is essential. In cases where OLAF performs supporting measures requested by the EPPO, the two Offices should – in order to protect the admissibility of evidence in criminal proceedings as well as fundamental rights and procedural guarantees – ensure that the procedural safeguards provided for in the EPPO Regulation are observed (Article 12(e)(3) of the OLAF Regulation).

OLAF's support activities to the EPPO have remained relatively limited in recent years because the national authorities are the EPPO's primary source of support<sup>76</sup>. In 2022, the EPPO made 20 requests for support to OLAF and OLAF provided support in 13 of those cases. OLAF provided support in 4 cases in 2023 and in 5 cases in 2024<sup>77</sup>. Furthermore, support can sometimes be complex and lead to delays because of OLAF's need to comply with multiple legal frameworks at the EU and national level<sup>78</sup>, which creates a risk that OLAF may end up not providing sufficient support or sufficient protection for procedural guarantees. OLAF therefore considers that complementary investigations could better protect the EU's budget. The EPPO believes instead that support measures should increase<sup>79</sup>.

### Cooperation with Europol

Europol helps protect the EU's financial interests by supporting law enforcement authorities in preventing and combating serious crime, including PIF crimes, and terrorism. Article 102(2) of the EPPO Regulation states that the EPPO should be able to obtain, at its request, any relevant information held by Europol concerning any offence within the EPPO's competence. It further states that the EPPO may also ask Europol to provide analytical support to a specific investigation conducted by the EPPO. In turn, the EPPO-Europol cooperation is regulated by Article 20a of the Europol Regulation<sup>80</sup>.

In January 2021, the EPPO and Europol concluded a Working Arrangement, which sets out the modes of cooperation between the two bodies. This Working Arrangement remains fit for purpose. It was followed by an arrangement on the exchange and protection of classified information and by a Memorandum of Understanding on secure communication (both instruments were signed in November 2021).

Stakeholders from Europol were positive about cooperation with the EPPO. They confirmed that the mandates of both bodies are respected and the provisions of the working arrangement are being well implemented. Between 2022 and 2024, the number of requests for which Europol provided support to the EPPO (in the form of information exchange, analytical support, expertise, etc.) rose from 28 to 83 (158 in total in the whole period). Europol for its part submitted a total of 12 ECRs over the same period. No comparable data were included in the 2025 EPPO Annual Report.

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<sup>76</sup> Interviews of the consultant with representatives of the Commission; ECA Special Report 26/2025, p. 8.

<sup>77</sup> EPPO Annual Reports for 2022-2024; OLAF Annual Reports for 2022-2023; no relevant data were provided in the 2025 EPPO Annual Report.

<sup>78</sup> Interviews of the consultant with representatives of the Commission.

<sup>79</sup> Case Study 2: EPPO's working relationship with OLAF.

<sup>80</sup> Regulation (EU) 2016/794, OJ L 135, 24.5.2016, pp. 53-114; ELI: <http://data.europa.eu/eli/reg/2016/794/oj>. This has been amended by: Regulation (EU) 2021/1133, OJ L 248, 13.7.2021, pp. 1-10, ELI: <http://data.europa.eu/eli/reg/2021/1133/oj>; Regulation (EU) 2022/991 OJ L 169, 27.6.2022, pp. 1-42, ELI: <http://data.europa.eu/eli/reg/2022/991/oj>; and Regulation (EU) 2025/2611, OJ L, 2025/2611, 22.12.2025, ELI: <http://data.europa.eu/eli/reg/2025/2611/oj>.

The EPPO and Europol have set up the EPPO-Europol Steering Committee<sup>81</sup>, which meets once or twice a year and decides on strategic priorities. The EPPO is closely cooperating with Europol's European Financial and Economic Crime Centre (EFECC) and is an associated party of several of Europol's analysis projects (APs). In October 2024, the EPPO became a member of the EU Innovation Hub for internal security, which is hosted at Europol. The EPPO also participates in the European Multidisciplinary Platform Against Criminal Threats (EMPACT) Operational Action Plans (OAPs), which are relevant to its mandate. In 2024, the EPPO became the leader of an Operational Action under the EMPACT OAP targeting MTIC fraud.

The EPPO has indirect access to Europol data in relation to PIF offences through the hit/no-hit system. However, Europol stakeholders noted that the tool is not up to date because it was created in a context where less data were available (Europol and the EPPO now collect vastly more data). They also noted that it is not very efficient because, for instance, it is difficult to connect data without knowing the context behind it. As a follow-up to searches and hits that are found, Europol shares data via its Secure Information Exchange Network Application (SIENA), which the EPPO joined in 2022. SIENA is designed to enable the exchange of operational and strategic crime-related information and intelligence between the Member States, Europol and its cooperation partners.

On data exchange, stakeholders noted that the ownership of Europol data rests with the Member States and that this can delay the EPPO's access. The Member States need to give their consent before Europol can exchange information with the EPPO<sup>82</sup>. Europol stakeholders also stressed the point that all data that the EPPO receives and that are not relevant to it but could be interesting to Europol should be shared with Europol.

Overall, cooperation between Europol and the EPPO is considered strongly effective and clearly defined<sup>83</sup>.

### **Cooperation with the Commission's spending Directorates-General (DGs)<sup>84</sup>**

The Commission's spending DGs play an important role in reporting cases to the EPPO due to their role in disbursing and monitoring EU funds. However, some challenges have been reported regarding cooperation between the spending DGs and the EPPO. These challenges have resulted in a low number of EPPO reports stemming from the Commission as a whole.

The cultural difference between the spending DGs' administrative role and the criminal justice area in which the EPPO operates poses three particular challenges. First, there are some difficulties in translating the administrative realities of 'irregularity' and 'financial corrections' into the legal definitions of 'damage' or 'loss' required for criminal prosecution. Second, spending DGs do not hold the operational data for shared management funds because these data are held by national or regional authorities. Third, while the need to keep the secrecy of investigations was well understood, spending DGs noted that it would be useful for them to receive information from the EPPO on systemic

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<sup>81</sup> EPPO, Relations of the EPPO with its partners, p. 107, available at: <https://www.eppo.europa.eu/assets/annual-report-2024/pdfs/relations-epo-with-partners.pdf>

<sup>82</sup> Interview of the consultant with a representative of an EU Agency (study, p. 122).

<sup>83</sup> Ibid.

<sup>84</sup> Spending DGs are DGs that are in charge of spending or monitoring the highest amount of EU funds. Examples are DG AGRI (Agriculture and Rural Development), DG EMPL (Employment, Social Affairs and Inclusion) and DG REGIO (Regional and Urban Policy).

deficiencies or crime patterns when investigations are ongoing because this would allow them to monitor the system or look for fraudulent irregularities in a more targeted way.

A further, fourth, challenge reported by spending DGs relates to the fact that official institutional notifications by the EPPO about significant developments in investigations often reach them only after the EPPO has issued a press release. Advance notice would make it easier to handle the relevant information and would avoid internal escalations and unnecessary coordination work. Furthermore, some notifications did not mention the relevant national Paying Agencies as injured parties, even though judges need this in order to be able to recognise these parties in recovery procedures.

In 2021, the EPPO and the Commission signed a Cooperation Agreement establishing the modalities of their cooperation. This was revised in 2024 with the particular aim of improving the EPPO's notifications to the Commission so that the Commission can take precautionary and corrective measures<sup>85</sup>. The amendments aimed to provide for more direct communication between the EPPO and the Commission DGs; to give the EPPO direct access to some databases; to introduce new notification templates; and to introduce the EPPO box, which is a dedicated and secure tool for exchanging case-related information<sup>86</sup>. The stakeholders have provided generally positive feedback on the amendments because they consider that they allow more direct exchanges of information between the relevant Commission services and the EPPO (instead of indirect communication via OLAF). As a result of the review, the DGs are now more directly involved and have clearer roles<sup>87</sup>.

In 2025, the EPPO notified indictments and simplified prosecution procedures to the Commission. These related to a total of EUR 171.3 million of estimated damage related to expenditure fraud and EUR 1.19 billion of estimated damage related to revenue fraud<sup>88</sup>. The new framework for communication between the EPPO and the Commission DGs is currently being implemented<sup>89</sup>.

Overall (and despite the above-mentioned difficulties, which were addressed with the 2024 amendments to the Cooperation Agreement), the spending DGs consider the EPPO a 'game changer' because it can connect cross-border fraud patterns that had been difficult to identify and address when handling was purely national. They consider that the EPPO provides a unique opportunity to ensure criminal accountability that complements administrative tools – even if the length of criminal proceedings means that it is not yet possible to demonstrate the final benefits.

### **Non-participating Member States**

The number of Member States not participating in the EPPO fell over the evaluation period. Denmark, Hungary, Ireland, Poland and Sweden were not part of the EPPO when the EPPO started its operations on 1 June 2021, but Poland and Sweden joined it in 2024. On 29 May 2026, Hungary notified the Commission of its intention to join the EPPO. The Commission adopted its Decision confirming Hungary's participation in the EPPO on 10 July 2026<sup>90</sup>, which enters into force 20 days after its publication on the *Official Journal*.

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<sup>85</sup> EPPO Annual Report 2024, p. 106.

<sup>86</sup> Interview of the consultant with a representative of the Commission.

<sup>87</sup> Ibid.

<sup>88</sup> EPPO Annual Report 2025, p. 73.

<sup>89</sup> Interviews of the consultant with representatives of the Commission.

<sup>90</sup> Commission Decision (EU) 2026/1701.

The EPPO's strategy has been to ensure that cooperation with non-participating Member States is strong, because such cooperation is crucial for investigating and prosecuting cross-border cases and for recovering assets. The EPPO signed a Working Arrangement with the Office of the Prosecutor General of Hungary in 2021 and the Danish Ministry of Justice in 2023. Cooperation formally started with Ireland in 2023, but a working arrangement has not been signed yet.

As highlighted in Table 50 in Annex 9 to the study supporting this evaluation and in the 2025 EPPO's report on its international activities<sup>91</sup>, there were only a few EPPO cases involving Denmark and Ireland between 2021 and 2023. However, the number of EPPO cases involving Hungary increased from 17 in 2021 to 175 in 2025 (there were 18 cases involving Ireland and 14 cases involving Denmark at the end of 2025).

Overall, cooperation with the non-participating Member States is reported to be working well. National prosecutors of non-participating Member States are aware that they have to execute EIOs from the EPPO. However, stakeholders indicated some gaps in communication channels, because communication currently takes place by email and post. The EPPO does not use the e-evidence system to transfer mutual legal assistance requests and EIOs (eEDES). Introducing a safe system to share relevant data would make cooperation more secure and effective.

### **Non-EU countries, including enlargement partners**

The EPPO can establish and maintain cooperative relations with non-EU countries and international organisations. Article 104 of the Regulation outlines several mechanisms for cooperation with third countries. These include concluding Working Arrangements with third countries' authorities; strategic information exchanges; mutual legal assistance in accordance with different legal bases; and the secondment of liaison officers to the EPPO. Article 104(1) provides that Working Arrangements 'may in particular, concern the exchange of strategic information and the secondment of liaison officers to the EPPO.' The EPPO can also designate a contact point in third countries. However, the Working Arrangements cannot form the basis for the exchange of personal data and do not bind either the EU or its Member States. By the end of 2025, the EPPO had signed Working Arrangements with public prosecutors' offices in 17 non-EU countries (including 7 EU candidate countries) and with anti-corruption structures in four non-EU countries. It had also signed 3 Memoranda of Understanding (MoUs)<sup>92</sup>.

In practice, the EPPO can face challenges in being recognised by non-EU countries as a competent authority for the purpose of judicial cooperation in criminal matters. The EPPO is a body of the EU, not a national authority. In the absence of EU-level agreements binding on the EPPO, the EPPO relies on the existing international agreements on mutual legal assistance to which the EU and/or the Member States are Parties. However, such agreements regulate the cooperation between the competent authorities of states. Non-EU countries may therefore be unable to recognise an EU body such as the EPPO as a competent authority in the same way that they would recognise a national prosecutor's office.

The number of active EPPO cases linked to non-EU countries has significantly increased since the EPPO was established in 2021<sup>93</sup>. By the end of 2022, non-EU countries had

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<sup>91</sup> EPPO Annual Report 2025 – International activity ([https://www.eppo.europa.eu/sites/default/files/2026-06/AR\\_2025\\_International\\_activity\\_final\\_short.pdf](https://www.eppo.europa.eu/sites/default/files/2026-06/AR_2025_International_activity_final_short.pdf)), p. 4.

<sup>92</sup> The full list of these Arrangements/MoUs is available on the EPPO's website.

<sup>93</sup> See Table 49 in Annex 9 to the study.

been involved in 61 EPPO cases. By the end of 2025, this number had risen to 193<sup>94</sup>. Third-country public prosecutors that were interviewed assessed the cooperation with the EPPO positively overall (particularly in cross-border investigations and gathering evidence). Stakeholders often referred to timely communication, mutual understanding of procedural standards and effective exchange of documentation. The EPPO's structure as a single point of contact simplifies the legal cooperation process and can avoid unnecessary procedural duplication. However, the number of cases in which the public prosecutors who were interviewed had dealt with the EPPO was low overall.

#### 4.1.1.6. Operational achievements: reports, investigations, prosecutions

The number of ECRs has gradually increased since the EPPO started operations in 2021 (as shown in Table 2 above). The reporting to the EPPO is crucial for the EPPO to become aware of possible PIF crimes. The EPPO mostly exercises its competence on the basis of the reports that it receives. National Financial Intelligence Units (FIUs) play an important role in this respect. This point is recognised by the EPPO, which established cooperation with FIUs and participated in outreach events to inform FIUs of the EPPO's role<sup>95</sup>. 13 of the 17 consulted FIUs reported a high or mature level of cooperation with the EPPO but also highlighted uneven levels of cooperation: some FIUs cooperate with the EPPO on the basis of MoUs, while others rely on general anti-money laundering framework.

IBOAs report to the EPPO much less than private parties and national authorities report to the EPPO. Some stakeholders (including stakeholders from other IBOAs) pointed to a lack of 'legal literacy' regarding the EPPO's mandate and competence. Furthermore, interviewees from the Commission and OLAF point to the fact that there may be uncertainty as to whether to report cases to OLAF or to the EPPO, with OLAF often being chosen over the latter. This is because OLAF has existed for longer and because of the 'cultural proximity'<sup>96</sup> between the staff of the spending DGs and OLAF, which is formally part of the Commission.

The establishment of the EPPO has led to an increase in the identification, investigation, and prosecution of PIF crimes. The EPPO's work has had a particular impact in addressing large-scale cross-border offences, such as MTIC and customs fraud. Examples of large-scale cross-country EPPO cases include Operation Admiral (and the follow-ups) and Operation Moby Dick<sup>97</sup>; Operation Moby Dick, in which over 195 individuals and 400 companies were investigated, highlighted the sophistication with which organised criminal groups defrauded Member States of, allegedly, over EUR 520 million through VAT carousel fraud. Interviewees at both the national and the central EPPO levels stated that this and other operations only happened because of the EPPO's existence.

The establishment of the EPPO has led to a qualitative leap forward in the effectiveness of investigations relating to crimes affecting the EU's financial interests. Interviewees reported the following improvements.

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<sup>94</sup> EPPO Annual Report 2022, p. 97; EPPO Annual Report 2025 – International activity, p. 4.

<sup>95</sup> See 2025 Egmont Plenary, Luxembourg – Co-Chairs' Statement, available at: <https://egmontgroup.org/news/2025-egmont-plenary-luxembourg-co-chairs-statement/>.

<sup>96</sup> Study, p. 80.

<sup>97</sup> See EPPO press release (2025) <https://www.eppo.europa.eu/en/media/news/moby-dick-suspected-ringleader-eu520-million-vat-fraud-investigation-turns-himself>.

- **The EPPO goes beyond the traditional cooperation mechanisms and has established an integrated ‘EU investigation and prosecution zone’.** Cross-border evidence-gathering used to rely on mutual legal assistance (MLA) procedures, which were often slow. Under the EPPO framework, an EDP can directly assign investigative measures to EDPs in other Member States. This substantially streamlines the investigations in cross-border cases. In 2025, EDPs issued 1 524 requests to EDPs in other Member States, achieving a speed and information gain that – as many stakeholders stated, albeit without quantifiable indicators – traditional mechanisms simply could not match. One interviewee reported that, during a joint action day, evidence of the location of one suspect was found in one Member States and led to that suspect’s arrest in another Member State within hours, something that would have taken much longer without the EPPO.
- **The EPPO’s helicopter view makes it much more effective.** It enables the EPPO to identify connections between cases that national authorities may not be able to spot. In 2024, the EPPO organised 41 multisite **action days**<sup>98</sup>. Action days are not expressly mentioned in the EPPO Regulation, but they have turned out to be an effective instrument that allows simultaneous searches, arrests and asset seizures in multiple locations and jurisdictions.

Furthermore, in some cases organised criminal groups are reportedly considering establishing their operations in jurisdictions where the investigative and prosecutorial capacities are perceived to be less of a risk to their activities. One prosecutor who was interviewed mentioned a wiretapping case where the members of an organised criminal group were overheard discussing the option of relocating to a Member State that does not participate in the EPPO.

The EPPO’s operational model has also resulted in a significant increase in the number of indictments. These rose from 5 in 2021 to 275 in 2025. By the end of 2025, 517 cases were in the trial phase and 159 convictions had been secured after the EPPO’s prosecutions. Unfortunately, there is no comparable data for the number of indictments, trials and convictions in the situation before the establishment of the EPPO.

#### 4.1.1.7. Financial impact: seizures, confiscations, recoveries

Table 3 presents some indicators of the EPPO’s financial impact since June 2021.

**Table 3: Financial impact: freezing orders granted, assets effectively frozen and estimated damages to the EU budget**<sup>99</sup>

| Outcomes (EUR)            | 2021               | 2022          | 2023               | 2024         | 2025           |
|---------------------------|--------------------|---------------|--------------------|--------------|----------------|
| Freezing orders granted   | 147.3 million      | 359.1 million | 1.5 billion        | 2.42 billion | 1.13 billion   |
| Assets effectively frozen | n/a <sup>100</sup> | n/a           | n/a <sup>101</sup> | 849 million  | 288.93 million |

<sup>98</sup> EPPO CAAR 2024, p. 14.

<sup>99</sup> Study, p. 82. ‘Freezing’ is the temporary prohibition of the transfer, disposal or movement of property. ‘Confiscation’ is the final deprivation of such property. National courts grant freezing and confiscation orders, usually at the request of national prosecutors or the EPPO.

<sup>100</sup> The 2021 Annual Report states that the total value of confiscated assets amounted to EUR 22 000 (p. 13).

|                               |             |              |               |              |               |
|-------------------------------|-------------|--------------|---------------|--------------|---------------|
| Estimated damage to EU budget | 5.4 billion | 14.1 billion | 19.27 billion | 24.8 billion | 67.27 billion |
|-------------------------------|-------------|--------------|---------------|--------------|---------------|

A distinction should be drawn between the value of freezing orders granted and the value of assets effectively frozen. Freezing orders are granted by competent courts or judges upon the EPPO's request, but the simple 'granting' of such orders does not ensure that the whole amount of the assets concerned is automatically frozen. For instance EUR 2.42 billion in freezing orders were granted in 2024, but only EUR 849 million of assets was physically frozen by national authorities further to the EPPO's requests.

'Estimated damage' is the damage (likely to be) caused as a result of all PIF offences under investigation at the end of each year (including those PIF offences for which investigations were opened in previous years), based on the EPPO's calculations. The EPPO, OLAF and spending DGs have different ways of estimating estimated damage<sup>102</sup>.

Data on the final recovery of assets are difficult to collect. Assets can only be recovered after judicial proceedings have been concluded – these can last for several years – and once all remedies have been exhausted. Furthermore, the Member States retain amounts relating to VAT fraud that are recovered as a result of judicial decisions. The ECA estimates the total value of final recovery orders issued by national courts in 2024 at EUR 231.7 million<sup>103</sup>. Once again, the actual amounts recovered are not provided. No additional information on the final amounts recovered could be collected through the questionnaire circulated via the Council. This information 'blind spot' is symptomatic of structural difficulties in collecting data.

The present evaluation can only conclude that the EPPO Regulation and the EPPO appear to be on track to eventually increase higher recoveries, but it cannot provide a definitive, system-wide assessment of the extent of achieved recoveries attributable to the EPPO's action.

#### 4.1.2. Efficiency

The efficiency assessment examines the relationship between the resources allocated to and used by the EPPO and the changes it generated (i.e. the activities conducted and the outcomes achieved).

##### **Main findings on efficiency**

The EPPO has generally used its resources efficiently to attain its objectives, although, according to the EPPO, it has operated in a state of continuous underfunding, since its workload far exceeded the initial expectations. The EPPO has demonstrated high organisational efficiency by achieving a high budget execution rate through mature financial management and significantly more operational efficiency than was the case before it was established. The qualitative assessment carried out in the context of this evaluation indicates that **the benefits of the EPPO could significantly outweigh the costs** related to its establishment and functioning, especially bearing in mind the 'knock on' effects following from the EPPO's operations, such as improvements to deterrence

<sup>101</sup> The 2023 Annual Report states that final confiscations of more than EUR 60 million were ordered by courts in definitively resolved cases (p. 70).

<sup>102</sup> For instance, if a fraudulent irregularity on a project worth EUR 1 million is identified early (for example, after the disbursement of the first EUR 100 000), the spending DGs would estimate the damage at EUR 100 000, while the EPPO would use the total figure of EUR 1 million.

<sup>103</sup> ECA Special Report 26/2025, p. 36. The ECA clarifies here that this figure '[i]ncludes only the final court orders issued in 2024 concerning the investigations opened in 2022-2024.'

and enhanced protection of the Union budget. However, the evidence also indicates some areas where efficiency gains are still possible, with many of them not depending on the EPPO alone, but rather on the Member States.

#### 4.1.2.1. Overview of the EPPO's use of resources

The EPPO is financed through the general budget of the EU. Its annual subsidy is authorised under the MFF. The EPPO's financial needs have grown substantially over the years, driven by the increasing number and complexity of investigations as well as the increasing number of Member States participating in the EPPO. This has necessitated a similar increase in the EPPO's human resources and has far exceeded the expectations outlined in the Legislative Financial Statement (LFS) that accompanied the proposal for the EPPO Regulation. The revised LFS anticipated a gradual budgetary increase between 2018 and 2023, at which point it expected that the EPPO would have a stable structure and budget.

**Table 4: Revised LFS – Estimated Budget 2018-2023 (EUR thousands)**<sup>104</sup>

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

The revised LFS also provided human resource estimates. As Table 5 below shows, it was anticipated that the EPPO would require 115 full-time equivalents (FTE) by 2023. These would comprise 80 FTE establishment plan posts (including staff transferred from the Commission, OLAF and Eurojust) and 35 FTE external contracted personnel.

**Table 5: Revised LFS – Human Resource Estimates 2018-2023**<sup>105</sup>

| Human resources                           | 2018     | 2019      | 2020      | 2021      | 2022      | 2023       | Total      |
|-------------------------------------------|----------|-----------|-----------|-----------|-----------|------------|------------|
| New establishment plan posts (FTE)        | 0        | 32        | 5         | 23        | 8         | 12         | 80         |
| <i>Of which AD</i>                        | 0        | 26        | 3         | 14        | 4         | 4          | 51         |
| <i>Of which AST</i>                       | 0        | 6         | 2         | 9         | 4         | 8          | 29         |
| New external personnel (FTE) – contracted | 0        | 0         | 5         | 17        | 7         | 6          | 35         |
| <b>Total new staff (per year)</b>         | <b>0</b> | <b>32</b> | <b>10</b> | <b>40</b> | <b>15</b> | <b>18</b>  | <b>115</b> |
| <b>Total staff (cumulative)</b>           | <b>0</b> | <b>32</b> | <b>42</b> | <b>82</b> | <b>97</b> | <b>115</b> |            |

As Table 1 above shows, the evolution of the EPPO's budget and human resources has been significantly different. For example, the EPPO's 2023 budget was EUR 66 million (the revised LFS had estimated it at EUR 18.7 million). Its 2025 authorised budget was EUR 85.9 million. The numbers of both statutory staff and EDPs have similarly increased and far exceed the revised LFS's estimates.

A significant proportion of the EPPO's resources was allocated to operationally-focused job types and activities during the evaluation period. The study compares similar data for Eurojust and Europol and concludes that – despite significant differences between the EPPO and those two agencies as well as the fact that the EPPO was in a capacity-build-up phase throughout the evaluation – the EPPO prioritised its operational work in its initial years while relying on lighter administrative support. The EPPO's administration

<sup>104</sup> Study, p. 88.

<sup>105</sup> Ibid.

was therefore underdeveloped because the EPPO was trying to establish and increase its operational functions. However, the EPPO has made progress over the evaluation period towards a more balanced human resource structure. 90% of EPPO positions (including EDPs) were operational in 2021. This decreased to 85.5% in 2024<sup>106</sup>.

#### 4.1.2.2. Efficiency of the EPPO's use of resources

The available evidence and feedback from stakeholders indicate that the EPPO has generally used its allocated resources efficiently to attain its objectives. The significant differences between the budgetary expectations outlined in the revised LFS and the operational reality (and resulting demands placed on the EPPO's resources) underpin all the considerations on the EPPO's efficiency. The EPPO had to deal with a much greater level of work, including work related to cross-border cases, than was initially anticipated.

Looking at casework, the revised LFS estimated that the EPPO would deal with 970 active cases per year from 2023 onwards. In practice, the EPPO had 515 active cases at the end of 2021 (after its first seven months of operations) and this rose to 3 602 by the end of 2025. The EPPO attributes this increase to two key factors: (i) the increasing number of ECRs being submitted; and (ii) the difficulty of clearing cases from its roster of active cases, given the complexity of cases and the length of time it takes to progress such cases through the investigation and prosecution process.

The ratio of active cases to the number of staff / EDPs has also increased significantly – despite the increasing number of staff/EDPs. At the end of 2021, the EPPO was handling two active cases per staff member (including EDPs), 5.4 active cases per EDP, 70 active cases per EP and 102.7 active cases per Permanent Chamber. At the end of 2024, these figures had increased to 5.9 active cases per staff member, 16.1 active cases per EDP, 111.1 active cases per EP and 177.7 active cases per Permanent Chamber<sup>107</sup>. This suggests an increase in workload but could also indicate increased organisational efficiency as the EPPO's operational maturity has developed. However, this EDP-case ratio does vary significantly between Member States<sup>108</sup>.

Many factors influence the appropriateness of such ratios (e.g. the complexity or status of cases), but the increasing organisational efficiency over the evaluation period was supported by stakeholder feedback. The EPPO viewed the resourcing situation over the evaluation period as insufficient, referring to 'severe underfunding' (particularly by comparison with casework demands). Representatives of the Commission stated that they would typically expect a new EU body to be operating with stable resources and to have reached 'cruising speed' by the end of the evaluation period. However, while the Commission services define 'cruising speed' by reference to the stability of structures and resources, the EPPO refers to the continuing growth in the number of cases as evidence that the EPPO has not yet reached 'cruising speed' and needs to continue growing (particularly given the principle of mandatory prosecution under which it operates; the fact that new Member States have joined or will join the EPPO; and the increasing numbers of ECRs).

The EPPO states that the perceived underfunding caused a number of challenges during the evaluation period. These include:

- Low predictability of operational expenditure, particularly in the first years.

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<sup>106</sup> For further details, see Table 9 and Figure 9 in the study, p. 91.

<sup>107</sup> These calculations are based on end-of-year figures reported in the EPPO's CAARs.

<sup>108</sup> Study, p. 93.

- Structural understaffing and recruitment challenges: the EPPO reports that core central office teams were still understaffed in November 2025; although it is challenging to assess the appropriate number of staff in the different areas of the EPPO's work, benchmarking against EU agencies operating in similar fields (despite the differences in their mandates) further supports this point<sup>109</sup>.
- Inability to invest sufficiently in digital tools: the EPPO's leadership and senior management noted that the CMS's ability to support information-sharing (for example, with other EU IBOAs) and analysis is limited. Core HR processes that should be automated are reportedly still carried out manually.
- Burdensome programming and reporting processes: the EPPO's leadership and senior management have highlighted this point and also reported challenges in ensuring that prosecutors understand the technicalities of the EU budget process.

Overall, the combination of the EPPO being in its build-up phase, the lack of insight into the operational reality and scale of the EU's needs before June 2021, and the related restrictions on financial and human resources have created a challenging implementation environment for the EPPO's budget and HR management. The EPPO's efficiency in this regard is nevertheless assessed as generally positive.

#### 4.1.2.3. Efficiency of the EPPO's working practices

Some challenges have been identified, but the EPPO's working practices have generally been implemented efficiently. Assessing the cost-effectiveness of the EPPO requires a detailed understanding of the different types of costs related to the EPPO's activities and the resulting benefits, quantified and monetised as much as possible. However, while the costs at the EU level are clear, only limited data are available on the national-level costs associated with implementing the EPPO Regulation and supporting the EPPO's activities. In addition, the challenges regarding the quantification of certain impacts (e.g. damage in a case, freezing and confiscation of assets, recoveries for the EU budget) prevent a fully quantitative and monetised assessment of the benefits. In this context, the outcome of this exercise is a qualitative assessment of the balance of costs against benefits, supplemented by targeted calculations based on a range of assumptions that try to illustrate the potential financial impact of the EPPO.

#### **Box 4: Assessment of the EPPO's cost-effectiveness**

**Costs:** the costs to the EU budget in 2019-2025 totalled around EUR 341 million<sup>110</sup>. The Member States also incurred costs when setting up their national systems to support the EPPO. These national costs relate to: (i) EDPs' employment rights (e.g. social security and pension rights); (ii) the national assistants to the EDPs (NEDPAs) (e.g. remuneration); (iii) adaptation and maintenance/updating of IT systems; (iv) training, capacity-building and awareness-raising; and (v) building/infrastructure provided to the EDPs. The national-level stakeholders that were consulted were usually unable to isolate the costs specifically related to the EPPO because they are often

<sup>109</sup> Study, p. 95.

<sup>110</sup> This is the sum of the EPPO budget appropriations for each year (n) as reported in Section III of the EU annual budget for the year n+1: 2019: EUR 4.9 million; 2020: EUR 11.7 million; 2021: EUR 45.0 million; 2022: EUR 55.6 million; 2023: EUR 65.1 million; 2024: EUR 74.8 million; and 2025: EUR 84.0 million. These amounts do not reflect the final budget figures consumed by the EPPO, but they do reflect a consistent set of data that also includes costs for 2019 and 2020. See Box 5 of the study ('Assessment of the EPPO's cost-effectiveness'), pp. 97ff., for more details and for the various assumptions and limitations of the estimations used in this section.

integrated within broader budget lines. Only one Member State has so far been able to provide a clear breakdown of costs – declaring annual costs of EUR 444 000 (EUR 424 000 relating to the employment rights of the EDPs<sup>111</sup> and EUR 20 000 relating to operational measures).

The study estimated on the basis of this information that the total cost for Member States in 2021-2025 was around EUR 37.7 million. Combined with the costs for the EU budget, the total costs of the EPPO Regulation amounted to around EUR 370.9 million.

**Benefits:** the EPPO has significantly boosted the protection of the EU's financial interests in the Member States by: improving enforcement; prioritising investigations and prosecutions of PIF offences; and removing practical barriers to the investigation and prosecution of complex cross-border cases (thus significantly improving the speed, effectiveness and efficiency of investigations, particularly as regards VAT fraud).

It is nevertheless difficult to assess many of these benefits in monetary or other quantitative terms. The analysis conducted for the purpose of this evaluation has therefore focused on trying to estimate the share of the benefits that relates to freezing, confiscation and recovery. The EPPO handles cases that cause significant estimated damage to the EU budget and its activities can be complemented (including through financial penalties and deterrence and compliance measures). For instance, the Hellenic Independent Authority for Public Revenue noted greater compliance with import rules in the aftermath of the EPPO's investigation in the Calypso case (revenue from duties and VAT on imported goods in the port of Piraeus increased from EUR 139.9 million in July 2024 to EUR 143 million in July 2025<sup>112</sup>). This illustrates how EPPO's activities boost compliance with import rules, but the available evidence does not demonstrate whether or not this impact was due to the EPPO alone.

**Estimating potential for confiscation and recovery in 2021-2025:** the study estimated an upper and lower percentage for recovery in EPPO cases on the basis of: (i) a small number of already existing estimates of the proportion of provisionally seized/frozen assets that are ultimately confiscated; (ii) the percentage of criminal proceeds that are confiscated at the end of criminal proceedings; and (iii) data on freezing orders obtained by the EPPO and assets that are effectively frozen. The study applied these rough estimates to the volume of assets effectively frozen in 2024 and 2025 and tentatively predicted that the amount potentially confiscated/recovered could range between EUR 237.7 million and 424.5 million for 2024 and between EUR 80.9 million and 144.5 million for 2025. As these figures show, annual recovery figures change depending on the nature and value of the cases being brought. Furthermore, it is unclear what will be returned to the EU centrally. These estimates nevertheless indicate that the potential benefits of the EPPO could be significant. A range of national-level stakeholders supported this assessment.

In this context, the EPPO has (as already pointed out) delivered significant operational efficiencies compared with the pre-EPPO situation, particularly in complex cross-border cases. First, the creation of the EPPO has allowed to better detect fraud and enabled significant cross-border cooperation that is reportedly much quicker than before. Second, the operational structure established by the EPPO Regulation and implemented by the

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<sup>111</sup> The cost of EDPs' remuneration is borne by the EPPO. The Member States bear the cost of their rights relating to social security, pension and insurance coverage.

<sup>112</sup> EPPO press release, 2025, <https://www.eppo.europa.eu/en/media/news/investigation-calypso-more-2-400-shipping-containers-seized-port-piraeus>.

EPPO is working well and making it more possible to mobilise resources and expertise, coordinate investigations and streamline prosecutions across multiple jurisdictions – thereby increasing the efficiency of investigations. The assessment did nevertheless reveal some challenges in the EPPO’s work that can have an impact on efficiency, notably:

- The Permanent Chambers’ role: a small number of stakeholders (notably former EPs) noted that the Permanent Chambers are a useful forum for supervision. They nevertheless argued that the Permanent Chambers should not take important case decisions (for example, whether or not to bring a case to judgement). They further stated that, while the Permanent Chambers can play a valuable role in complex cases, their involvement can be excessive for simpler files.
- Reporting forms and information sharing: the EPPO uses different templates for reporting and exchange of information. The feedback from the stakeholders who were consulted was mixed. Some representatives of national authorities noted that the process of submitting ECRs takes a long time and could be simplified, while others stated that the burden is limited (particularly when compared with expectations during the negotiation of the Regulation). Others acknowledged the burden but also recognised that the EPPO had taken steps to improve the efficiency of the reporting channels, particularly from the perspective of FIUs. One EU IBOA representative stated that the EPPO box system for sharing information with the EPPO was cumbersome and that the evidence and documentation provided are not always accessible to the relevant EPs and EDPs.
- Operational challenges, including access to national resources: the EPPO relies heavily on the provision of resources, including investigative resources, at the national level. Many national-level stakeholders highlighted the challenges that this raises, including: (i) significant differences in the level of support provided not only between but also within Member States (the EPPO may have to cooperate with different national authorities according to the circumstances of each case); (ii) staffing level of national law enforcement; and (iii) high case levels. The EPPO welcomed the fact that some Member States ensure that the EPPO has dedicated investigative teams, but there are times when the complexity and large scope of cases continue to outweigh the capacity of dedicated staff<sup>113</sup>. There is also significant variation in both the absolute and relative number of NEDPAs allocated to the EDPs, as well as part-time NEDPAs. In absolute terms, the number of NEDPAs (in FTE terms) in December 2025 ranged from 0.2 (i.e. 1 day per week) in one Member State (a ratio of 0.1 NEDPA per EDP) to 54 in another Member State (a ratio of 2.6 NEDPAs per EDP)<sup>114</sup>.
- Challenges resulting from a set of recurring issues that the evaluation found in the implementation of the EPPO Regulation across Member States: as mentioned, there are cases where national law does not allow directly reporting to the EPPO and this may reduce the number of ECRs timely transmitted to the EPPO and potentially delay the opening of cases.
- Challenges resulting from the EPPO’s multilingual environment: such challenges are inherent in an EU body that operates in 24 Member States. However, the

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<sup>113</sup> In 2025, only seven participating Member States had dedicated investigative teams supporting the EPPO, with a total of 114 dedicated investigators.

<sup>114</sup> Study, p. 103.

EPPO Regulation does not expressly regulate how to deal with them. In practice, resource constraints make the EPPO heavily reliant on machine translation. However, Member States' rules on translation vary greatly. Some Member States are flexible and open to accepting of translations from different sources. Other Member States are very formalistic and impose specific requirements (e.g. only translations by sworn translators are accepted).

#### 4.1.2.4. Cooperation with EU IBOAs

The findings on the efficiency of the EPPO's cooperation with EU IBOAs (including how it has been streamlined over time) are mixed. Overall, the EPPO has established good relations with relevant EU IBOAs and has consistently sought to improve the procedures for cooperation. Challenges nevertheless remain, particularly as regards exchange of information. This is discussed in detail in Section 4.1.1.5 above.

Concerning the EPPO's cooperation with OLAF, there is an ongoing need for an automated hit/no-hit system, better mutual understanding of each Office's competence to avoid unnecessary referrals, and improved quality and substantiation of case referrals. For cooperation with Europol and Eurojust, the main efficiency challenges in both cases related to information/data exchange via the hit/no-hit system.

As far as the EPPO's cooperation with the Commission is concerned, some spending DGs noted that the EPPO is reluctant to share information with the Commission due to confidentiality issues related to ongoing criminal investigations. The EPPO confirmed this, stating that, if such information-sharing and possible ensuring actions by the Commission take place too early, they could impact EPPO cases (for instance by inadvertently disclosing the existence and/or details of ongoing investigations to potential suspects). However, the spending DGs did also confirm that steps had been taken during the evaluation period to improve the efficiency of information exchange.

An additional challenge as regards cooperation with EU partners concerns the Eurofisc network<sup>115</sup>. The EPPO is currently required to access data held by the Eurofisc network indirectly via specific Member States. This is less efficient than having direct access to the relevant databases and tools. However, this challenge should be removed once the Council approves the amendment to the Eurofisc Regulation<sup>116</sup> that the Commission proposed in November 2025<sup>117</sup>.

More generally, the efficiency of the EPPO's cooperation with EU IBOAs also relies on the lifting of privileges and immunities from persons under investigation and on staff members being authorised to testify as witnesses. A refusal by an IBOA to lift privileges and immunities stemming from the Protocol or even the duty of confidentiality set in the Staff Regulations may make it impossible to investigate or prosecute specific offences<sup>118</sup>.

#### 4.1.2.5. Potential for simplification and costs savings

Stakeholders provided limited feedback on activities and operations that had turned out to be too expensive or cost-ineffective. As noted above, the efficiency of the EPPO's work has been hindered by specific challenges rather than particularly costly or

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<sup>115</sup> The Eurofisc network was launched in 2010 to combat cross-border VAT fraud. It comprises liaison officials from the 27 Member States and Norway.

<sup>116</sup> Council Regulation (EU) No 904/2010, OJ L 268, 12.10.2010, pp. 1-18, as subsequently amended.

<sup>117</sup> COM(2025) 685 final, 14.11.2025.

<sup>118</sup> See Case T-99/25, 10 June 2026, *EPPO v Court of Auditors*, ECLI:EU:T:2026:380.

inefficient approaches. However, for most of those challenges, steps have been or are being taken to improve the situation and others may follow.

The evidence gathered indicates that there appears to be limited awareness and use of Article 91(6) of the EPPO Regulation. This enables the EDPs to request financial support from the EPPO for exceptionally costly investigation measures. In 2022, only one formal request was received. Spending on this budget line remained limited in 2023 (EUR 78 208) and 2024 (EUR 47 371)<sup>119</sup>.

The use of digital tools and in particular the CMS is one area where efficiency (and effectiveness) benefits can still be realised. As noted above, the CMS is not considered to be user-friendly and is reported to be burdensome. Furthermore, access rules do not allow NEDPAs to input data into it and EDPs therefore have to input case data themselves, thus reducing the time they can devote to their core tasks. The EPPO reports that it has not had the resources to properly invest in improving IT systems (e.g. integrating AI tools for data analysis in the CMS or introducing digital HR tools).

#### 4.1.3. Coherence

The coherence assessment examines the extent to which the EPPO Regulation is a consistent and unified framework, both internally (i.e. whether the different elements of the Regulation work together as intended) and in its interaction with other relevant EU, national and international interventions. Coherence is particularly important for the EPPO because its hybrid design combines centralised EU-level functions with decentralised implementation through national judicial systems.

##### **Main findings on coherence**

**The EPPO Regulation and its implementation** have proven, despite some gaps, inconsistencies and/or ambiguities, to be **coherent overall, both internally and externally**. The internal assessment shows that, while the Regulation is consistent in its overarching design and objectives, its coherence remains uneven in practice. The Regulation establishes the EPPO as a single and indivisible EU body. However, the interaction between its provisions and their reliance on national laws creates structural tensions that undermine its consistent application across the Member States. Likewise, the external assessment shows that the EPPO Regulation is broadly consistent with relevant EU, national and international interventions, but also that some challenges remain (for example, as regards cooperation with OLAF and specific issues related to cooperation with EU third countries and the protection of procedural safeguards in the context of EPPO proceedings).

##### 4.1.3.1. Internal coherence

The EPPO Regulation was the outcome of complex and long negotiations, which resulted in the creation of a hybrid investigative and prosecutorial body that combines centralised and decentralised elements. Bearing this in mind, stakeholders identified some shortcomings in the EPPO's internal coherence, primarily relating to provisions that would benefit from further clarification. In particular, some provisions are not sufficiently clear in the light of the EPPO's hybrid structure and the Regulation's extensive reliance on national law. The interaction between certain Articles consequently creates ambiguities and potentially divergent interpretations and implementation practices across Member States.

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<sup>119</sup> EPPO, Reports on Budgetary and Financial Management, financial years 2021-2024.

Most of the issues at stake in this respect have already been addressed in the previous sections. They concern, among others, the difficulties in calculating the threshold of EUR 10 million-damage for cross-border VAT fraud; the unclear notion of the ‘focus’ of the activity of a criminal organisation; the complex rules on the exercise of the EPPO’s competence in cases of inextricably linked offences; and the ambiguity created by the misalignment between Articles 25(6) and 42(2)(c) on conflicts of competence.

Another issue relates to the wording of Article 31 of the Regulation. This does not clearly set out the rules to be followed when, in the context of an EPPO cross-border case, the national legislation of more than one Member State would require the EDPs involved to obtain a judicial authorisation to perform specific investigative measures. This issue was subject to the interpretation of the Court of Justice of the European Union in its ruling in Case C-281/22<sup>120</sup>. The Court ruled in this case that it is the courts of the Member State of the EDP responsible for the investigation that are competent to verify the adoption and justification of investigation measures; and that judicial review of such measures in other Member States may only relate to matters concerning the enforcement of those measures.

possible issues of internal coherence connected with Chapter VIII of the EPPO Regulation, which sets out a stand-alone regime of data protection for the EPPO. Stakeholders highlighted the point that Chapter VIII’s legislative design reflects the EPPO’s hybrid structure, containing references to national data protection legislation (including national laws transposing the Law Enforcement Directive (LED) as well as, in certain cases, national criminal procedural rules). Some Member States have enacted EPPO-specific implementing legislation to clarify the application of the EPPO Regulation’s data protection provisions. Most of the other Member States instead rely primarily on the fact that the Regulation is directly applicable and supplement it with general national data protection rules that are applicable to law enforcement authorities. One stakeholder noted that, in line with recital 93, the EPPO’s legal framework is consistent with the national laws transposing the LED, thus avoiding inconsistencies and situations where the EPPO has less operational capacity than national prosecution services<sup>121</sup>. However, the Regulation does not always clearly delineate the scope of its data protection provisions vis-à-vis national law. Stakeholders noted that it is not always clear where the Regulation ends and where national law begins and that it is also unclear how the two should interact in practice<sup>122</sup>. Stakeholders generally agreed that these issues have so far resulted in only limited practical difficulties in daily operations. They nonetheless highlighted structural tensions within the Regulation and questioned whether such an approach ensures effective, consistent and legally certain application of the Regulation’s rules on data protection in the Member States.

#### 4.1.3.2. External coherence

48% of the respondents (36 out of 75) to the study’s survey agreed that the EPPO’s work is consistent with the mandate and activities of other EU IBOAs (including Europol, Eurojust and AMLA). Only 2.7% (2 out of 75) disagreed. Similarly, 50.7% (38 out of 75) agreed that the EPPO’s work is consistent with OLAF’s work and only 2.7% (2 out of 75) disagreed.

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<sup>120</sup> Case C-281/22, 21 December 2023, *G. K. and Others (Parquet européen)*, ECLI:EU:C:2023:1018.

<sup>121</sup> Study, p. 115.

<sup>122</sup> Workshop organised by the consultant to validate the findings of the implementation check in the Member States with senior legal academics and representatives of the Commission.

As mentioned above, the EPPO's mandate appears to be generally consistent with those of the Justice and Home Affairs (JHA) and AFA agencies and bodies. OLAF, the EPPO, Europol and Eurojust have clearly defined but complementary roles. However, some gaps persist, particularly in information-sharing. The evaluation revealed challenges in the EPPO's relations with these three bodies and especially with OLAF. The system currently in place may occasionally fail to prevent parallel investigations from taking place. Further improvements to the hit/no-hit system, more automated checks and increased reporting would improve coherence.

The EPPO's cooperation with the Commission is well-structured overall, but limited information-sharing and indirect access to databases continue to cause difficulties. The implementation of the recently amended Cooperation Agreement is expected to lead to improvements.

The Regulation also appears to facilitate cooperation with the Member States. The EPPO has concluded Working Arrangements and MoUs with several national authorities to improve coordination. Some issues nevertheless remain regarding the direct reporting by national authorities to the EPPO (Article 24). In this respect, the legislation of some Member States is deemed not to be fully compliant with the EPPO Regulation.

Cooperation with the non-participating Member States is effective overall, but some frictions and inefficiencies persist – prompting stakeholders to indicate that full participation in the EPPO would more effectively ensure operational coherence. Similarly, the legal framework for cooperation with non-EU countries is complex. The notification of the EPPO as a competent authority by the EU or the Member States is not always recognised by non-EU countries because the EPPO is a non-state authority. Stakeholders indicated that legally binding EU-level frameworks with key non-EU countries would be more effective.

Regarding the coherence of the data protection framework, the evaluation shows a high level of uncertainty among stakeholders about the implementation of Chapter VIII of the Regulation. The interaction between the EPPO Regulation and the European Union Data Protection Regulation (EUDPR) is relatively clear, but concerns have been raised about the interaction between the EPPO Regulation and national LED-based regimes. The EPPO's stand-alone data protection regime and the LED must be aligned because most operational data are processed in the national systems. However, the uneven transposition of the LED in the Member States risks leading to an inconsistent application of the EPPO's data protection regime.

Regarding transfers of data to third countries, limitations were encountered due to the divergences between the EU and national frameworks, transparency gaps and the need to rely on the EDPs' powers as national prosecutors in some cases (this means that national safeguards apply instead of the EPPO safeguards). There appears to be effective cooperation with the European Data Protection Supervisor, with no reported formal complaints, enforcement actions or sanctions.

**Fundamental rights** are an important aspect of the external coherence. One particular concern is whether the Regulation is consistent with the fundamental rights framework established under the European Convention on Human Rights (ECHR), the EU Charter of Fundamental Rights (CFR), relevant EU Directives on procedural safeguards and the case law of the European Court of Human Rights (ECtHR) and the CJEU.

Article 41 of the EPPO Regulation lays down obligations to uphold fundamental rights in EPPO proceedings (including the right to a fair trial). Article 42(1) provide that 'procedural acts of the EPPO that are intended to produce legal effects vis-à-vis third

parties shall be subject to review by the competent national courts in accordance with the requirements and procedures laid down by national law'. The check on the implementation of the EPPO Regulation in the Member States did not detect any major instances of non-compliance with the fundamental rights framework. The interviews with Member States' authorities confirmed that they do not consider this framework to be a major structural issue in the implementation of the EPPO Regulation. However, Article 41 refers to the rights of suspects and accused persons as provided for in EU law, including the relevant EU Directives on procedural safeguards. The correct implementation of those rights should therefore be properly assessed in the context of the compliance checks concerning the transposition of those Directives. These checks have detected several shortcomings in Member States' transposition measures<sup>123</sup>.

Desk research and stakeholder feedback indicate that differences in national procedural rights (i.e. differences resulting from minimum harmonisation at EU level and the so far incomplete transposition of the Directives on procedural safeguards) are compromising the uniformity of defence standards in EPPO cases. Some respondents to the Commission's call for evidence reported shortcomings in the protection of procedural rights for suspects and accused persons at national level. They further stated that these shortcomings were resulting in different standards of defence in EPPO proceedings, thus potentially undermining the right to a fair trial<sup>124</sup>. In particular, defence lawyers highlighted practices of prolonged pre-trial detention without indictment (sometimes for more than a year) as well as indictments that are often amended or fragmented (resulting in defendants facing multiple and successive indictments<sup>125</sup>). Other stakeholders reported other issues (e.g. variations in translation practices; limited or unclear national provisions on access to legal aid; and discrepancies in national rules on access to prosecutorial case files) that prevent timely access to relevant case materials<sup>126</sup>.

#### 4.2. How did the EU intervention make a difference and to whom?

The assessment of EU added value examines the extent to which the EPPO and its founding Regulation have delivered results that could not have been achieved (or not to the same extent) by Member States acting alone.

##### **Main findings on EU added value**

Thanks to its centralisation of resources and prosecutorial authority at the EU level, coupled with decentralisation of its offices, the EPPO has delivered **substantial EU added value** by enabling more effective investigation and prosecution of complex cases involving the financial interests of the Union compared to what Member States could previously achieve on their own. There are no precise data on the extent to which PIF crimes were investigated and prosecuted before the EPPO. It is therefore impossible to quantify the benefits and compare them with the cost of transferring human and operational resources from the Member States to the EPPO. The evaluation nevertheless finds, on the basis of the evidence that has been collected (particularly under effectiveness), that the Member States could not have achieved the objectives of the Regulation if they had been acting alone.

<sup>123</sup> These shortcomings are currently being addressed through enforcement.

<sup>124</sup> Council of Bars and Law Societies of Europe (CCBE), Response to the call for evidence.

<sup>125</sup> Interview of the consultant with the CCBE.

<sup>126</sup> German Bar Association, Response to the call for evidence; interview of the consultant with a national authority and the CCBE. See also the European Criminal Bar Association's proposal to the EPPO College on guidelines in respect of access to the file ([https://ecba.org/extdocserv/projects/epo/2024-01-05-12\\_October2023\\_Guidelineaccesscasefile75.pdf](https://ecba.org/extdocserv/projects/epo/2024-01-05-12_October2023_Guidelineaccesscasefile75.pdf)).

National judicial authorities have also benefited from the EPPO's operational model and dedicated training initiatives. The EPPO has – by providing specialised tools, expertise and opportunities for professional development – enhanced cooperation and expertise within national prosecution authorities in the field of the fight against PIF crimes. The EPPO is a critical building block of the EU's AFA. The EPPO has significantly strengthened the overall protection of the EU's financial interests by adding a criminal justice component to the already existing administrative component.

#### 4.2.1. Whether the Member States could have achieved the same objectives acting alone

The general objective of the EPPO Regulation is to contribute to the strengthening of the protection of the EU budget. As reported above, the mere fact that the EPPO is effective in achieving this objective shows that the EPPO provides more value than the Member States could have achieved acting alone. The EPPO's hybrid structure (with a central and a decentralised level) enables the effective coordination of investigations and prosecutions. It also ensures that the EPPO benefits from the legal knowledge of the EDPs working in the Member States. The structure places the EDPs within the national systems and at the same time under an EU hierarchy.

As explained above, there were gaps in the protection of EU funds before the EPPO became operational. Evidence from interviews conducted for this evaluation suggests that Member States acting alone lacked the 'helicopter view' necessary to identify the vast range of criminal activity involving organised criminal groups engaged in PIF crimes – particularly in the area of MTIC fraud. These crimes would often not have been investigated before the EPPO was established – or at least not to the same extent – because only a few Member States have the necessary capacity or expertise. The above-mentioned Operation Admiral is a clear example of how such a helicopter view is central to the effective investigation and prosecution of PIF crimes.

One interviewee familiar with the prosecution of PIF crimes estimated that, before the EPPO was established, only a small fraction of an organised criminal network would have been affected by an investigation or a prosecution and that the bulk of it would have been able to continue operating elsewhere with relative impunity. Such an outcome is now nearly or even entirely impossible because we now have an EU-level prosecuting authority that acts across 24 Member States and can cooperate with the three other Member States as well as international partners.

The speed with which evidence can be collected and shared to build complex cases is also relevant. The system of EDPs assigning measures to other EDPs in line with the nature of the EPPO as a single office has turned out to be much quicker than traditional cross-border evidence-gathering instruments (including EU instruments such as the EIO). One prosecutor who was interviewed noted that investigative efforts for PIF crimes would often 'stop at the borders' before the EPPO was established<sup>127</sup>. By contrast, the EPPO now allows EDPs and EPs to work in a single structure with the support of a central office (including analysts and CMS<sup>128</sup>) and to connect data across files. Connections between persons, companies and cases can now be made in a way that would have not been possible before.

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<sup>127</sup> Study, p. 146.

<sup>128</sup> Despite the above-mentioned shortcomings, the CMS allows the automatic extraction of data from uniform ECRs and enables analysts to spot trends and connections across seemingly disparate national files. This was described as 'difficult or impossible' before the EPPO was established.

The above-mentioned action days are an example of the EPPO's added value. They allow the EPPO to take simultaneous measures in different Member States and play a critical role in preventing dissipation of assets, destruction of evidence or the flight of suspects once an investigation is revealed. Practitioners who were interviewed referred to this practice as 'efficient and swift'<sup>129</sup> and particularly mentioned the coordination of investigations across the EU without the need to require judicial authorisation in multiple Member States. Practitioners also noted that the EPPO adds value through effective cooperation with third countries. Cross-border cases involving such third countries might well not have been a top priority for national authorities but are now unlikely to be deprioritised.

Responses to the survey's open questions indicate that the EPPO has addressed systemic vulnerabilities in the prosecution of cross-border crimes. Some practitioners broadly characterised the EPPO as a 'game changer' and a 'major step forward' that has transformed the EU's fight against PIF offences from a system of fragmented national efforts to a cohesive, independent system based on an EU-level investigative and prosecutorial body. In this respect, respondents to the survey particularly mentioned the following reasons why the EPPO provides EU added value.

- **Centralisation:** the EPPO is a unified and independent body that can manage serious cross-border cases that exceed the capacity of national-level institutions.
- **Specialised focus:** the EPPO has enhanced the fight against high-value offences involving EU funds. It has done so thanks to its dedicated prosecutorial capacity, specialised knowledge, know-how and high level of expertise.
- **Independence and neutrality:** the EPPO safeguards investigations from domestic political pressures and national administrative constraints.
- **Procedural coherence:** the EPPO tries to ensure the uniform protection of EU's financial interests by applying a standardised approach to the investigation and prosecution of PIF crimes – while also respecting the specificity of each case,
- **Low thresholds above which the EPPO can exercise its competence (except for VAT fraud):** the EPPO is in principle competent for all crimes that do more than EUR 10 000 in damage to the EU budget. The practitioners greatly appreciate this because it allows the identification and prosecution of cases that may have been neglected under the pre-EPPO regime (see Section 2.1).
- **Strengthening and supporting the national investigative and prosecutorial capacities:** the EPPO Academy is one example of this. It was launched in 2023 and provides a structured environment for specialised training. Its curriculum is targeted at the most prevalent and damaging forms of financial criminality, including MTIC fraud. One interviewee stated that the Academy is helping to 'raise the bar' in terms of prosecution authorities' ability to identify, prosecute and ultimately dismantle complex criminal organisations.

#### 4.2.2. Contribution to the AFA policy framework

The EPPO's contribution to the AFA has been to introduce a criminal justice logic to complement OLAF's administrative investigations and the Commission's administrative measures. OLAF focuses on administrative investigations, financial recovery and disciplinary follow-up. The EPPO aims to establish criminal accountability and

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<sup>129</sup> Study, p. 146.

dismantle the criminal organisations behind large-scale fraud. The two Offices' bilateral cooperation ensures that both avenues are available to protect the budget – even if optimal coordination between them remains a work in progress. This approach has been welcomed by the interviewees who discussed the AFA and the EPPO's role in it and highlighted the gap that existed before the EPPO was established<sup>130</sup>.

The EPPO has become a key player in the AFA also with regard to **deterrence and security** since it contributes to general prevention by 'following the money' and securing convictions, thus protecting not only the budget but also the EU's internal security.

#### 4.3. Is the intervention still relevant?

The relevance assessment examines whether the EPPO's objectives remain appropriate to the problems, needs and priorities that the EPPO Regulation was intended to address; and whether they continue to do so in a meaningful way.

##### **Main findings on relevance**

Overall, the evidence shows that **the EPPO** has taken steps to meet the needs identified before its establishment; and that it has **largely adapted to evolving needs**, thus remaining relevant in a changing environment (even though some shortcomings remain). As expected, the EPPO has over time established an increasingly effective judicial pipeline for PIF crimes. The EPPO is nevertheless unable to resolve some system-wide shortcomings *on its own* (e.g. information exchange with other bodies). In addition, evidential constraints make definitive findings more difficult. The needs and scope that originally justified the EPPO are evolving and increasing. The EPPO must therefore strive to remain as relevant as possible by preparing to respond to the current trends in organised, cross-border and digital crime. Relations with third countries could similarly be improved with further formalisation.

##### 4.3.1. Responsiveness to the original needs, evolutions in those needs and emerging trends

The EPPO has taken concrete measures that are consistent with the needs that it was established to meet. It has put in place an effective EU-level investigative and prosecutorial system for countering PIF crimes. It deals effectively with complex cross-border fraud (including VAT-related cases). It uses competence management tools (including evocation and central steering) to address long-standing issues of fragmented handling, weak ownership and jurisdictional friction. However, the extent to which these early developments translate into more effective protection of the EU budget is influenced by factors beyond the EPPO's mandate. These factors include support from the Member States, which remains uneven, and their implementation of the Regulation.

In line with the intervention logic, the EPPO's design seeks to translate the identified needs into outputs. This evaluation concludes that the needs that prompted the EPPO's establishment are evolving significantly. This is due to multiple factors, including the changing financial landscape; the increasing complexity of cross-border criminal activity; structural changes in the AFA; and widespread digitalisation.

With regard to the **need for a common prosecution approach and a central EU-level investigative and prosecutorial structure for PIF crimes**, the evidence gathered is consistent with the EPPO's functioning as a central body responsible for handling PIF cases. Reports addressed to the EPPO, investigations opened by it, its active cases as well

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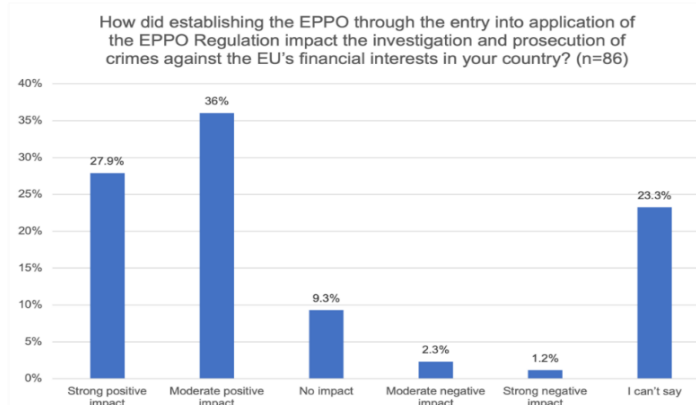
<sup>130</sup> Study, p. 150.

as cases in the trial phase have all increased substantially over the evaluation period. The EPPO is therefore absorbing case inflow, opening and carrying out investigations, and moving a growing number of cases towards trial. This is consistent with responding to the original problems of uneven judicial follow-up and weak incentives to prosecute – particularly where cross-border complexity had previously reduced prioritisation of PIF cases and contributed to the fragmentation of their handling. However, the implementation of the Regulation in 24 systems does still lead to some discrepancies. Consequently, the Regulation’s specific objective of ensuring ‘consistency and fairness across Member States by establishing common rules and procedures for the investigation and prosecution’ of PIF crimes is still not fully achieved and remains relevant.

As far as the **need for common investigation and enforcement capacity for complex cross-border fraud** is concerned, the available evidence shows alignment between the EPPO’s operational focus and serious VAT fraud. The EPPO’s 2024 Annual Report states that over half (53%) of the overall estimated damage to the EU budget that the EPPO identified was due to cross-border VAT fraud. At the end of 2025, 67% of overall estimate damage was caused by revenue fraud (VAT and customs).

As discussed in the study<sup>131</sup>, the Admiral and Midas cases are examples of actual delivery on the type of coordination challenge the EPPO was intended to address. Admiral spanned 22 Member States, non-participating Member States and non-EU countries and involved an estimated EUR 2.9 billion in damage as well as complex networks across thousands of entities. Midas involved coordinated operational activity across 17 countries, including large numbers of searches and requests based on Article 31 of the Regulation. These examples show how the EPPO has improved oversight, coordination and handling of cross-border investigations into complex fraud patterns. In addition, stakeholder perception also illustrates the EPPO’s positive impact on investigations and enforcement. Most respondents stated that they had experienced either a strong positive impact or a moderate positive impact on investigations and prosecutions of PIF crimes.

**Figure 7:** The perceived relevance of the EPPO’s establishment to national authorities <sup>132</sup>



The need for common investigation and enforcement is evolving in the light of a variety of factors: the complex nature of cross-border crime; the increasing use of technology by fraudsters; and the increasing role of organised crime. The EPPO’s Annual Reports highlight the point that the number of investigations involving PIF-crime-focused criminal organisations has grown significantly – from 30 in 2021 to 529 in 2025. The complexity of cross-border and organised crime requires specialised skills and experts

<sup>131</sup> Annex 8 to the study, Case Study 3 on VAT fraud.

<sup>132</sup> Study, p. 154.

(an ‘elite corps of highly specialised financial fraud investigators’ in the wording of the ECP<sup>133</sup>). VAT fraud is an example of a crime type becoming more complex because there has been a shift from the well-known carousel fraud to more sophisticated schemes, such as e-commerce scams and complicated chains of shell companies.

The supporting study (Annex 9) shows that organised crime networks are using advanced tools (ranging from encrypted communications to AI) for their cross-border operations. Digitalisation is a key trend that is increasing the need to combat fraud at the EU level and therefore requiring the EPPO to adapt to new forms of crime. For instance, one OLAF stakeholder noted in an interview that fraud patterns and control strategies are evolving in the e-commerce sector. This is typical of several forms of criminality that quickly adapt to the developments in society and investigation techniques. On the one hand, this requires the constant development of in-house digital capabilities and sufficient analytical support (including by Europol). On the other hand, fraudsters are also increasingly using digital tools. A stakeholder from an EU agency called this phenomenon the ‘democratisation of crime’ because the online world has lowered the barrier to entry to committing a crime and because AI provides an opportunity to commit further crimes. However, AI may also allow more effective investigations.

To maintain its relevance, the EPPO will have to seize the opportunity to use technology intensively in its operations. The specific objective of investigating, prosecuting and bringing to judgement perpetrators of, and accomplices to, PIF crimes must therefore be adapted to changes in technology-driven crime.

As regards the **need for competence management and central steering**, the evidence on the EPPO’s exercise of its right of evocation is relevant because it relates directly to some gaps that were identified in the impact assessment (including jurisdictional conflict and lack of ownership). Pursuant to Article 27 of the Regulation, whenever national authorities inform the EPPO that they have started an investigation into PIF crimes, the EPPO must decide as soon as possible and within five days whether to exercise its right of evocation (i.e. whether to take over the case). The Annual Reports up to 2024 note that Permanent Chambers issued instructions to evoke every year, with the number of such instructions rising to 22 in 2024<sup>134</sup>. This is consistent with central steering being used in practice and confirms the EPPO’s responsiveness because it shows that the EPPO’s competence management tools were used to bring cases into a coherent framework rather than leaving them dispersed and potentially deprioritised.

With regard to the **need for prevention and deterrence**, the evaluation finds that early signals are available. However, there is limited evidence to permit precise quantification. The need for prevention was one of the reasons why the EPPO was established. The impact assessment explicitly linked weak enforcement to a sense of impunity, implying that a stronger enforcement response should contribute to deterrence. The observed scaling-up of the investigative and prosecutorial response to PIF crimes, the significant share of estimated damage associated with cross-border VAT fraud and the systematic use of competence management tools collectively provide a plausible early signal that enforcement capacity has been strengthened. One tax authority stakeholder stated that criminal groups have reacted to the EPPO’s establishment by shifting their focus to taxes and duties that fall outside the EPPO’s competence. This demonstrates the level of deterrence connected to the EPPO’s creation, although the EPPO’s establishment may

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<sup>133</sup> EPPO Annual Report 2022, p. 4.

<sup>134</sup> There are no data on the number of evocations in the 2025 Annual Report.

also have had the unintended consequence of pushing fraudsters into other forms of fraud or other locations.

The complexity and volume of funding in the EU changed during the evaluation period, notably in response to the COVID-19 pandemic. This changing context intensifies the need to prevent these crimes. The 2025 Annual Report 2025 highlights the point that, while NextGenerationEU will conclude by the end of 2026, only 50% of funds had been disbursed by the end of 2025<sup>135</sup>. The large number of disbursements that are therefore expected in the remaining year constitute an increased risk of fraud. The EPPO Regulation's general objective of contributing to the strengthening of the protection of the EU's financial interests therefore remains both relevant and necessary. In addition, in the light of the changing budgetary context (due not only to NextGenerationEU but also to the forthcoming MFF), the EPPO's specific objective of ensuring the independence and accountability of prosecutions against PIF crimes and gaining/fostering public trust in them is crucial in order to maintain confidence in the EU. Several stakeholders also noted the importance of having an independent body investigate PIF crimes, thus setting a 'European standard' for investigations and prosecutions of such crimes.

The available evidence is not sufficient for a full quantification of prevention effects. However, in a response to the Council questionnaire, one stakeholder noted that the EPPO's 'positive preventive effect' exceeds expectations<sup>136</sup>. In addition, one national authority stated that the EPPO has also contributed to prevention by signalling the EU's intention of countering serious and organised crime. There are also further evidential limitations that make it difficult to draw conclusions about relevance at this stage. One key limitation is the lack of complete and comparable baseline data on national criminal proceedings for PIF offences. As a result, the evaluation can credibly describe operational scale and the direction of travel (including the rising caseload and increasing number of cases reaching trial), but it cannot quantify the extent to which any change in enforcement outcomes is attributable to the EPPO.

The extent to which the EPPO can respond to the original needs depends also on how well the wider EU AFA supports fully-fledged protection of the EU budget. The recent ECA Special Report makes five points in this regard. First, it confirms that the EPPO's criminal mandate is clearly defined and complementary to OLAF's administrative one. Second, it identifies some systemic challenges in reporting and information exchange that could weaken coordination and follow-up work. In particular, it highlights the administrative burden created by dual reporting of allegations to both the EPPO and OLAF. Dual reporting does nevertheless help ensure that both OLAF and the EPPO are aware of instances where their intervention might be needed. Third, the ECA Special Report highlights the point that the two offices' CMS are not interconnected. Fourth, it highlights an information gap regarding discontinued investigations, observing that the EPPO informed OLAF of only 5% of its discontinued investigations. Reporting more of them would probably allow OLAF to apply complementary administrative measures when criminal proceedings are discontinued, including protective actions and recovery-oriented steps. Fifth, it notes gaps in monitoring the implementation of recoveries ordered by national courts following EPPO prosecutions.

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<sup>135</sup> EUR 241.53 billion out of EUR 357 billion has already been disbursed in grants and EUR 157.57 billion out of EUR 291 billion has already disbursed in loans (data available here: [https://ec.europa.eu/economy\\_finance/recovery-and-resilience-scoreboard/disbursements.html](https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/disbursements.html)).

<sup>136</sup> Study, p. 155.

These findings do not call into question the EPPO's responsiveness in line with its criminal mandate. However, they do illustrate the extent to which the original enforcement gap can be closed in practice. They also show that measures taken to address the needs identified at the time of the EPPO's establishment could be more effective if the limitations identified by the ECA were resolved at the wider AFA level.

#### 4.3.2. Alignment of the EPPO's material competence with evolving needs

There is evidence that the EPPO's material competence and its exercise could be further clarified in some cases. As noted above, the main issues at stake are the unclear notion of the 'focus' of the activity of a criminal organisation; the EPPO lacking competence over crimes that affect national direct taxes; and diverging interpretations of the conditions in which the EPPO can exercise its competence in the case of inextricably linked offences. The unclarity of the notion of 'focus' of the activity of a criminal organisation is particularly relevant and potentially problematic at a time when cross-border crimes are becoming more widespread and sophisticated.

Another issue concerns the uncertainties resulting from the threshold of EUR 10 million above which the EPPO can exercise its competence in cross-border VAT fraud cases. The EPPO states that some Member States only report VAT fraud cases to it once the information available to them confirms that the threshold has been met – while other Member States already report them when they consider that the threshold could potentially be met. In light of the increasing complexity of these cases (including their connection to sophisticated criminal networks) the approach to calculation and reporting should be clarified to avoid situations where Member States do not report cases that exceed the threshold if the EPPO had the opportunity to connect the dots. Some stakeholders consulted through the questionnaire circulated by the Council also called for the threshold to be lowered, but other stakeholders argued that the current threshold allows the EPPO to focus on the most serious crimes.

A recurring theme in the open-ended responses to the survey concerned extension of the EPPO's mandate, especially in five distinct areas: (i) violations of EU restrictive measures ('sanctions'); (ii) excise duties; (iii) all customs offences – not just those currently covered; (iv) high-level corruption; and (v) cybercrime<sup>137</sup>. Another response to the Member State questionnaire disseminated through the Council highlighted the point that the PIF Directive does not currently address some 'evolving threats' (e.g. 'cyber-enabled' crimes and other new crime trends).

#### 4.3.3. Adequacy of the international cooperation framework

The working arrangements with the competent authorities of non-EU countries have been helpful, but they are not legally binding and may not be adequate in the future, considering the growing complexity of cross-border crime. Information exchange and the appointment of liaison officers to the EPPO facilitate cooperation and are usually regulated in Working Arrangements, but these Arrangements may not adequately keep pace with ongoing crime trends.

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<sup>137</sup> The European Parliament has called for the EPPO's competence to be extended to include cross-border environmental crime (see, for example, European Parliament resolution of 20 May 2021 (2020/2027(INI))). However, this area was not mentioned in the survey's replies or in the replies to the questionnaire circulated via the Council.

All the interviewed stakeholders from non-EU countries<sup>138</sup> could see a benefit in cooperating with the EPPO (for example, in speeding up communication and information exchange). However, they also noted that their interactions with the EPPO have been limited to date, and were therefore uncertain about how they could improve their cooperation with the EPPO. One recurring theme was the potential need to formalise relations. Stakeholders noted that legally binding agreements would be preferable, particularly for countries receiving EU funds, because the current Working Arrangements and MoUs are only an ‘expression of goodwill’ (as one third-country liaison prosecutor phrased it). Another third-country prosecutor who was interviewed warned that, while they had not yet experienced any difficulties in cooperating with the EPPO, they did nevertheless expect that challenges might arise in the future due to the non-binding nature of the Working Arrangements regulating their partnership. In addition to legal restrictions and uncertainties, there may also be practical limits to the EPPO’s operations. One EU IBOA stakeholder interviewed doubted the EPPO’s ability to investigate complex cases in other regions of the world ‘within workable timeframes’ and explained that they continue to report to OLAF for cases involving non-EU countries.

## 5. WHAT ARE THE CONCLUSIONS AND LESSONS LEARNED?

### 5.1. Conclusions

The evaluation finds that the EPPO Regulation has been **effective to a very meaningful extent** in establishing and operationalising an EU-level investigative and prosecutorial framework for PIF crimes. The early operational results are broadly consistent with the intervention logic. Effectiveness is most apparent in the institutional set-up, operational activities and strengthened handling of cases, especially cross-border cases. However, decisive evidence that would allow to measure the broader impact of the EPPO’s activities, including final judicial outcomes, financial recovery and longer-term impacts such as deterrence, is only partly available.

On efficiency, there is evidence that **the EPPO has generally used its allocated resources efficiently**, despite demand being much greater than originally anticipated. Compared with the pre-EPPO situation, it has delivered clear efficiency gains in the handling of PIF crimes (particularly in complex cross-border cases) by centralising intake of cases, linking information across jurisdictions and coordinating investigations within a single prosecutorial framework. This positive assessment should be read in the light of the substantial gap between the assumptions underpinning the 2017 revised LFS and the operational reality that emerged in practice. The evaluation finds that **the EPPO’s benefits could significantly outweigh its costs** and that broader benefits should also be seen as coming from ‘knock on’ effects such as improvements to deterrence and enhanced protection of the EU budget.

On **coherence**, the Regulation is largely coherent in its overall design and intent, including the establishment of a ‘single office’ model operating through a decentralised structure. However, coherence remains uneven in practice, largely due to the extensive reliance of the EPPO and the Regulation on national systems. The identified issues are linked to divergent national procedural arrangements, including when investigative judges or other national authorities retain roles that can limit the EPPO’s ability to exercise its mandate uniformly. These dynamics do not necessarily reflect deficiencies in the Regulation alone, but they can affect the level of consistency with which the EPPO’s

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<sup>138</sup> The supporting study team conducted four interviews with stakeholders from third countries.

competence is exercised across jurisdictions. The analysis also points to specific legal and operational issues that shape coherence and effectiveness in practice, such as those connected with the protection of procedural safeguards for suspects and accused persons, conflicts of competence and reporting to the EPPO under Article 24(1).

**EU added value is substantial**, particularly where the EPPO provides capabilities that would be difficult to replicate through purely national action. Notable examples include coordinated handling of complex cross-border cases and creating a clearer accountability chain for prosecution under a common EU mandate. EU added value is most visible in operational and coordination functions. Longer-term added value linked to outcomes and impacts requires further time and evidence to be assessed with confidence.

**Relevance remains high.** The needs and objectives that led to the EPPO's establishment remain relevant. Evolving crime patterns (including greater complexity, digitalisation and a growing international dimension) make it more important to maintain an effective framework. The evidence also suggests a need for continued adaptation of working practices and cooperation arrangements in order to remain responsive to these trends.

## 5.2. Lessons learned

The EPPO has made progress in achieving the objectives for which it was established. However, a number of areas have been identified where further attention could help consolidate performance and support more consistent results, without prejudging future policy choices. The following lessons learned from this retrospective exercise reveal areas for possible improvement.

- **Strengthening the evidence base on outcomes and impacts.** A recurring limitation of this evaluation has been the limited and non-uniform data on outcome indicators (including final judicial outcomes and confirmed recoveries). Further work to improve the consistency of outcome reporting and the comparability of indicators across Member States would strengthen future assessments and support clearer performance management. The 2025 figures reported in Tables 1 and 3 above are now a baseline for future evaluations.
- **Reducing variability linked to national implementation and procedural environments.** The decentralised model necessarily operates through diverse national legal and procedural frameworks. The available evidence indicates that this continues to affect the consistency of implementation across the Member States and the protection afforded to affected persons. This points to a need not only for the Member States to continue their operational support to the EPPO but also for consideration to be given to how to improve competence assessment, reporting obligations, the protection of procedural safeguards for suspects and accused persons, as well as more standardised cooperation arrangements and secure channels for information exchange.
- **Addressing recurrent legal clarity and compliance issues.** Several issues identified in the analysis may merit further clarification or practical mitigation in the longer term. These include uneven compliance with the direct **reporting obligation** under Article 24(1). This can create delays, introduce intermediaries, and potentially affect the EPPO's ability to exercise its right of evocation consistently. In addition, **the resolution of conflicts of competence** between the EPPO and national prosecuting authorities under Article 25(6) remains regulated differently across the Member States, with implications for the functioning of the judicial review framework under Article 267 TFEU and Article 42(2)(c) of the

Regulation. Stakeholders also indicate that further clarification of certain aspects of the EPPO's **material competence under Article 22** and the **exercise of this competence under Article 25** (including concepts such as the 'focus' of criminal activity and 'inextricably linked offences') may improve the consistency of competence determinations and reporting practice.

- **Improving efficiency and coherence in cooperation and information exchange.** The EPPO's cooperation with EU partners is generally well structured and functioning well. Information exchange between OLAF and the EPPO could nevertheless be improved. Improvements may also be needed with regard to fraud reporting obligations, which vary and may result in the duplication of reporting to – and investigations of – the EPPO and OLAF, and with regard to the manual nature of the hit/no-hit mechanism. The evaluation suggests that automation and more reciprocal checks could reduce administrative burden and reduce the risk of parallel investigations. Cooperation with Eurojust and Europol could also be enhanced, especially with regard to the hit/no-hit mechanism.
- **Raising awareness of the EPPO's role and strengthening its visibility in non-EU countries, while also progressively consolidating international cooperation arrangements as the external dimension of the EPPO's activities grows.** Stakeholder consultation responses show that Working Arrangements with third countries have been useful, but their non-binding nature (coupled with the complexity of the avenues for cooperation under Article 104) may become a problem as the number of cases linked to non-EU countries increases. A limited set of interviews with stakeholders indicates that there could be value in making cooperation frameworks with key partners more formalised and legally secure.
- **Streamlining the EPPO's data protection rules.** The expected amendments to the EUDPR could provide an opportunity to simplify the EPPO's data protection rules by removing the stand-alone regime in Chapter VIII of the EPPO Regulation. This would reduce fragmentation, avoid legal ambiguity (EPPO Regulation vs national law) and enable better data-sharing between the EPPO and the relevant national and EU actors, while also preserving the flexibility needed to accommodate the EPPO's unique nature.
- **Targeted digital improvements, stronger administrative support and more consistent national operational backing.** The EPPO's CMS remains cumbersome and insufficiently adapted to operational needs. Administrative support remains limited relative to workload. Efficiency remains heavily dependent on uneven national support arrangements (including access to dedicated investigators, support staff and data systems).

Overall, these areas for improvement should be understood primarily as opportunities to consolidate an operationally functioning system; strengthen consistency across Member States; and improve the evidence base for assessing outcomes and impacts over time – rather than as definitive judgements on long-term performance.

## ANNEX I: PROCEDURAL INFORMATION

- Directorate-General for Justice and Consumers
- Organisation and timing of the evaluation study on which the Staff Working Document was mainly based

| Tasks                                                                                 | Time              |
|---------------------------------------------------------------------------------------|-------------------|
| First Inter-service Group (ISG) meeting – discussion of the Call for Evidence         | 17 July 2024      |
| Second ISG meeting– discussion of the Terms of Reference for the launch of the tender | 2 October 2024    |
| Signature of the contract                                                             | 3 June 2025       |
| Kick-off meeting                                                                      | 17 June 2025      |
| Draft Inception Report                                                                | 8 July 2025       |
| Third ISG meeting                                                                     | 15 July 2025      |
| Final Inception Report                                                                | 2 September 2025  |
| Submission of the Correlation Tables                                                  | 23 September 2025 |
| Submission of the Summary National reports                                            | 21 October 2025   |
| Draft interim report                                                                  | 4 November 2025   |
| Fourth ISG meeting                                                                    | 18 November 2025  |
| Final interim report                                                                  | 13 January 2026   |
| Draft Final report                                                                    | 2 February 2026   |
| Fourth ISG meeting                                                                    | 9 February 2026   |
| Final Report, correlation tables, summary national reports                            | 18 March 2026     |
| Draft SWD                                                                             | 24 April 2026     |
| Sixth ISG                                                                             | 30 April 2026     |

- Inter-service Group members: Secretariat-General, Legal Service, DG BUDG, DGT, OLAF, DG HR, DG HOME, DG ENEST, EEAS, DIGIT, DG TAXUD, DG JUST.

### Evidence, sources and quality

- The results of this SWD are mainly informed by an evaluation study conducted by an independent consultant. This evaluation study took place from 3 June 2025 to March 2026 under the guidance of an interservice steering group established by different services of the European Commission and under the framework contract JUST EC-JUST/2024/OP/0001 for Evaluation, Impact Assessment and Related Policy Support Services in the Justice and Consumers Policy Areas.
- The analytical assessment covers the period from the adoption of the EPPO Regulation, with operational analysis focusing on the period from the start of EPPO operations on 1 June 2021 to the end of June 2025. Where relevant, the evaluation considers later developments to better contextualise the study's findings.
- The evaluation examines developments across the 24 participating Member States and, where relevant, the three non-participating Member States, as well as cooperation with EU institutions, bodies, offices and agencies, third countries and

relevant international partners. The evaluation covers all EPPO activities in this timeframe, including establishment, internal workings and external operations.

- The evidence base of this evaluation study consisted of two main components: analysing available documentation and consulting stakeholders.
- The methodology on gathering of data is described in the annexes below, which also detail the methodological limitations and its impacts in the evidence collection.

This annex sets out the methodology, analytical framework and core analytical tools used in the evaluation of the implementation and impact of Regulation (EU) 2017/1939, and of the effectiveness and efficiency of the EPPO and its working practices. It explains how evidence was gathered, analysed and triangulated, how the evaluation criteria were operationalised, what limitations affected the evidence base, how uncertainty was handled, and what steps were taken to assure the quality and robustness of the analytical results.

### **Overall methodological approach**

The study that supported the evaluation applied a mixed-methods design. This combined legal and documentary analysis, national legal mapping, qualitative consultation, survey evidence, quantitative analysis of administrative, financial and operational data, in depth case-studies, and structured comparative assessment. The evaluation consisted in a mixed-methods exercise structured around two analytical tools: the intervention logic and the evaluation matrix.

The mixed-methods design was chosen because the subject of the evaluation is institutionally complex, legally dense, and operationally heterogeneous across Member States. No single method or source could provide a sufficiently robust basis for answering all evaluation questions. Some questions required close legal and institutional analysis, others required examination of performance data, and others depended on qualitative insight into the functioning of the EPPO in practice. The overall approach therefore relied on triangulation across different forms of evidence and on criterion-specific judgement rather than on a single unified quantitative model.

The methodology was also shaped by the nature of the intervention under evaluation. The EPPO is a recent and still maturing body operating within a multi-level legal and institutional environment. Its effects are mediated by national legal frameworks, national capacities, cross-border cooperation arrangements and the wider EU anti-fraud architecture.

### **Analytical framework and analytical models used**

#### **Intervention logic**

The intervention logic was used to reconstruct the rationale of the EPPO Regulation and the expected chain of results linking the intervention to the needs it was intended to address. It described:

- the core problems and needs which led to the creation of the EPPO;
- the legal and institutional mechanisms introduced by the Regulation;
- the expected outputs, results and longer-term effects;
- the assumptions underpinning the chain of change; and
- the external factors likely to influence implementation and outcomes.

The intervention logic supported the evaluation in three ways. First, it provided the conceptual basis for assessing whether the legal and institutional design of the EPPO was fit for purpose. Second, it helped distinguish between immediate operational outputs,

intermediate results and longer-term impacts. Third, it made it possible to assess whether observed developments were consistent with the original rationale and expected pathways of change.

#### Evaluation matrix

The evaluation matrix translated the evaluation questions into a structured framework of judgement criteria, indicators, data sources and methods. It ensured that each question under the five evaluation criteria was linked to:

- a clear analytical focus;
- one or more judgement criteria;
- measurable or assessable indicators;
- identified sources of evidence; and
- appropriate analytical techniques.

The matrix was used to guide evidence collection, structure the analysis and ensure consistency between the evaluation questions, the evidence gathered and the final findings. It also helped maintain traceability from source material to evaluative judgement.

#### Criterion-based analytical assessment

The five standard Better Regulation evaluation criteria: effectiveness, efficiency, relevance, coherence and EU added value were followed. Each criterion was assessed using a combination of evidence types and analytical lenses appropriate to the underlying questions. For example:

- **effectiveness** relied strongly on implementation evidence, legal mapping, operational data, consultation evidence and case studies;
- **efficiency** relied on resource data, workload and activity information, cost-benefit tables, survey and interview evidence, and comparative assessment of resource use and outputs;
- **relevance** relied on analysis of the original problem definition, changing needs, emerging fraud patterns and current institutional and legal challenges;
- **coherence** relied on legal and institutional mapping and consultation evidence on operational interaction with other bodies; and
- **EU added value** relied on comparative reasoning, state-of-play analysis, counterfactual reflection and consultation evidence.

The assessment used structured evaluative judgement, grounded in the evaluation matrix and supported by triangulated evidence.

#### Triangulation model

Triangulation was a central analytical principle throughout the study that supported the evaluation. The analysis focused on structured triangulation across sources, considering the consistency of findings and explanatory factors for variation. In practical terms, triangulation meant comparing and combining legal and policy documents, administrative, operational and financial data, national legal mapping outputs, case studies, written input and consultation evidence, survey evidence, external assessments and institutional reporting.

No single source was treated as conclusive on its own where corroborating evidence was available. Findings were treated as more robust where several sources pointed in the same direction. They were treated as more tentative where evidence diverged, where a point rested mainly on one type of source, or where evidence remained narrow or incomplete. This approach was particularly important in areas where access to internal EPPO perspectives was constrained.

### **Evidence collection methods**

#### Desk research and document reviews

Desk research formed a core methodological strand. This included EPPO planning and reporting documents, relevant EU and national legal and policy materials, internal documents of the Commission and confidential documents shared by the EPPO for the attention of the study team, academic literature and other sources required to address the evaluation questions.

The documentary review was used to:

- establish the legal and institutional baseline;
- identify the intended objectives, functions and architecture of the EPPO;
- reconstruct the wider anti-fraud context;
- support the intervention logic and criterion-specific analysis; and
- identify implementation developments, reported bottlenecks and evolving needs.

The documentary review covered both public and non-public material. Where non-public documents were used, the report indicates that these were marked as confidential in the footnotes.

#### National legal mapping and assessment of implementing measures

National legal mapping was a major methodological component of the study and should be understood as one of its core analytical building blocks. The national legal mapping and conformity assessment was done using correlation tables and country reporting, with detailed material presented in Annexes 6 and 7 of the study supporting the evaluation. The correlation tables were shared separately. This work was done by the contractor in collaboration with national legal experts.

This strand of work assessed the completeness and consistency of national transposition and implementation of the EPPO Regulation, and identified notable divergences, ambiguities or implementation issues. It was particularly relevant to Objective 1 of the study, namely examination of whether the EPPO Regulation had been completely and correctly implemented in the Member States and, where relevant, by the EPPO.

The legal mapping served several analytical functions:

- establishing the state of implementation in each participating Member State;
- identifying differences in legal and institutional arrangements relevant to operational practice;
- informing the assessment of effectiveness, coherence and relevance; and
- providing a structured basis for later comparative analysis and implementation checks.

#### Targeted stakeholder consultations

Targeted consultations included **67 semi-structured interviews** with stakeholders such as EPPO leadership and senior management, national authorities and practitioners, former European Prosecutors, EU institutions and bodies, international organisations, third countries, and academic and legal experts. It also included written responses from the EPPO central level, a site visit to the central office in Luxembourg to conduct discussions with senior EPPO staff, **written responses from 17 FIUs** facilitated by the Egmont Group, **Council-channel input from 22 Member States**, and a **survey of national authorities and practitioners**, which received 105 responses. The targeted consultation served several functions:

- gathering evidence on practical implementation and operational experience;
- identifying perceived strengths, bottlenecks and unintended effects;
- testing the plausibility of explanations derived from documentary and quantitative evidence; and
- testing the balance and proportionality of emerging findings.

The consultation strategy reached a broad range of stakeholder categories, but not all intended groups were covered to the same extent (see limitations). This affects the balance of evidence and is discussed further below.

### **Survey of national authorities and practitioners**

Surveys formed one part of the primary evidence base. The survey of national authorities and practitioners was disseminated to 198 targeted contacts, with broader dissemination through the European Judicial Network in criminal matters, Eurofisc and the Commission's EU Network against Corruption, and with support from the Jean Monnet Module entitled 'EPPO and EU Law: A Step Forward in Integration' (STEPPPO), co-funded by the European Commission and the University of Milan-Bicocca. The survey generated 105 responses.

Survey data were used to complement interview evidence, widen the evidence base geographically and institutionally, and provide a more structured overview of stakeholder views on selected issues. The survey results were interpreted cautiously. They were not treated as statistically representative of all relevant stakeholder populations, but as a structured source of targeted stakeholder evidence.

The original methodology also envisaged surveys of EPPO central and decentralised staff. As discussed below, these could not be implemented as intended.

### **Member State questionnaire disseminated through the Council**

A structured questionnaire was disseminated through the Council in order to gather targeted input from participating and non-participating Member States on the implementation and functioning of the EPPO framework in practice. This instrument was intended to complement the legal mapping, interviews and survey evidence by capturing Member State perspectives in a more formalised and comparable format. In total, replies were received from 24 Member States, comprising 21 participating Member States and three non-participating Member States. The questionnaire provided useful evidence on national experiences of cooperation with the EPPO, perceived implementation issues, and views on operational and institutional strengths and challenges. As with other consultation tools, the responses were interpreted as targeted stakeholder evidence rather than as a complete or statistically representative account of Member State views.

### **Validation workshops**

Validation workshops were used as a quality-assurance and robustness-checking tool rather than as a primary means of generating new evidence. Their purpose was to test the soundness, balance and proportionality of the emerging findings, and to identify whether any important elements had been omitted, overstated or understated. One workshop was held to validate the findings of the implementation checks in the 24 participating Member States, with the participation of the study's Senior Legal Experts and Commission representatives from the fields of criminal law and data protection. The discussions focused in particular on data protection measures, findings relating to provisions newly covered under this study, and updates since the 2022 compliance assessment. A separate working session was also scheduled on Poland.

A further workshop was organised with legal and academic experts and practitioners to test the overall findings of the study supporting the evaluation. The discussion was organised around four themes that appear across the evaluation criteria analysis, namely:

- material competence;
- operational adequacy of cooperation arrangements;
- systemic design of cooperation; and
- mandate, demand and system constraints.

### **Call for Evidence**

The Call for Evidence submissions were used, where relevant, as contextual inputs complementing the core evidence base. In total, 10 submissions were received from five countries, from both private citizens and organisations. These submissions were not treated as a primary evidence source. Rather, they were used as contextual material, particularly where they raised issues relevant to the evaluation questions or broader policy environment.

### **Case studies**

The study supporting the evaluation included four dedicated case studies on **material competence, the EPPO's working relationship with OLAF, VAT fraud, and cross-border investigations**, presented in Annex 8 of the study supporting the evaluation. These case studies were developed to test and illustrate findings on specific topics supporting the broader analysis.

The case studies were not used to generate stand-alone conclusions detached from the rest of the evidence base. They were interpreted in conjunction with wider documentary, legal, quantitative and consultation evidence.

### **Quantitative and comparative analysis**

Quantitative analysis formed a distinct methodological strand, even though the study supporting the evaluation did not rely on a formal econometric or causal model. The report contains extensive use of budgetary, staffing, activity and outcome data, including tables on the EPPO's resources, selected activity indicators, outcomes of the EPPO's activities, legislative financial statement estimates, budget evolution, staffing allocation and benchmarking.

The quantitative analysis drew on:

- EPPO reporting and planning documents;
- annual reports and published activity data;

- budget and staffing information;
- survey data;
- Member State implementation and operational comparisons; and
- information from external sources where relevant.

This strand of analysis was used to identify and interpret:

- operational trends;
- workload developments;
- resource use;
- selected outputs and early outcomes;
- cross-country differences; and
- relationships between legal design, institutional arrangements and observed practice.

Comparative analysis was also used. Comparison points included, where possible:

- the original expectations and assumptions reflected in preparatory material and the impact assessment;
- the pre-operational and early operational state of play;
- differences across participating Member States; and
- where relevant, the position of the EPPO in the wider EU anti-fraud architecture.

The quantitative analysis was primarily descriptive and evaluative rather than predictive. It supported criterion-based judgements but was not used to infer precise causal effects.

### **Assessment of costs and benefits under the efficiency criterion**

The study that supported the evaluation included a structured assessment of costs and benefits under the efficiency criterion. The SWD contains a dedicated Annex IV (Cost-benefit table) and the main body includes an efficiency chapter, with a standalone cost-effectiveness assessment and budgetary and staffing tables.

It was not possible to provide a full monetised ex-post cost-benefit assessment. Rather, the assessment involved a structured comparison of identifiable costs and observed or expected benefits, based on available evidence. The assessment drew on:

- EPPO budget and staffing data;
- legislative financial statement estimates;
- workload and activity data;
- survey and interview evidence on resource adequacy and operational pressure;
- evidence on outputs, selected outcomes and areas of simplification or burden; and
- comparisons with expectations and assumptions in the original impact assessment, where relevant.

The original impact assessment is relevant in this context because it included cost-benefit analysis of alternative EPPO models and explicitly discussed the uncertainty associated

with causal assumptions linking prosecutions, recovery and deterrence. It also presented cost and benefit estimates for different institutional options.

In the present evaluation, however, the analysis of costs and benefits remained proportionate to the available evidence and to the limitations of a recent and still evolving body. The efficiency assessment, therefore, focused on reasoned judgement regarding resource use, operational pressures, administrative burden, simplification potential, and the relationship between available resources and observed outputs or constraints.

### **State of play and baseline reconstruction**

The study supporting the evaluation also included a state-of-play and baseline reconstruction exercise, presented in Annex 9 to the study supporting the evaluation. The State of Play Annex covers implementation of the EPPO Regulation, activities and outcomes, and the external context shaping the EPPO. This analytical step was important because the evaluation required comparison between:

- the problems and expectations underlying the creation of the EPPO;
- the legal and institutional arrangements established by the Regulation;
- the actual developments observed during the evaluation period; and
- the changing external context, including evolving fraud patterns and changes in the wider anti-fraud architecture.

The state-of-play exercise helped anchor the analysis of relevance, effectiveness and EU added value. It also informed counterfactual reflection, especially in relation to questions about whether Member States could have achieved similar results alone and how the situation had changed relative to the pre-EPPO context.

### **Methodological limitations and deviations from the original plan**

#### **Access limitations affecting consultation with EPPO staff**

The largest methodological challenge concerned limited access to EPPO staff, particularly at the decentralised level. The original methodology proposed online surveys targeted to decentralised EPPO staff, including EDPs and National EDP Assistants, and to central EPPO staff, including the European Chief Prosecutor, the European Prosecutors and administrative staff. The access to these stakeholder groups for the purpose of administering the surveys was not provided by the EPPO, except for interviews and written input from central staff, and the surveys, therefore, could not be launched as intended.

This affected the breadth and balance of the primary evidence base and reduced the possibility of triangulating internal EPPO perspectives across a wider range of central and decentralised staff.

#### **Reduced volume and balance of interviews**

The total number of interviews completed was lower than originally planned, largely because a substantial share of intended interviews with EPPO staff did not take place, including consultations with at least 48 decentralised staff and at least 26 central staff. Evidence on internal functioning, therefore, came mainly from central EPPO leadership and senior management. This has direct implications for findings concerning internal governance, internal procedures, internal efficiency, and the operational experience of European Delegated Prosecutors and their assistants.

### **Limited access to former EPPO actors**

Attempts were made to consult former European Prosecutors and former EDPs, but beyond two interviews with former European Prosecutors no further interviews were secured. This further narrowed the range of reflective and retrospective perspectives available on institutional design, governance and early implementation.

### **Incomplete implementation of planned focus groups and additional follow-up**

The original design included at least two focus groups, but access constraints required adjustment of the envisaged approach. Focus group discussions were indeed originally envisaged as a complementary consultation method to gather operational insight that could not readily be captured through interviews, surveys or documentary review, particularly in light of the limited access to EPPO staff at central and decentralised levels. The initial design foresaw a small number of online focus groups involving practitioners from selected national contexts, in order to explore the practical experience of the EPPO's added value, its impact on national case handling, and the interaction between EPPO operations and national investigative and prosecutorial structures. However, despite outreach to potential participants, no positive responses for engagement were received, and the focus groups did not take place. This gap was partly mitigated through interviews, survey responses, Member State questionnaire replies and case-study analysis.

### **Data and timing limitations**

The evaluation also faced more general limitations linked to the relatively short operational life of the EPPO, differences across national contexts, and the maturity of outcome data. Some outcomes of interest, particularly court outcomes, recovery and longer-term deterrence effects, are inherently lagged. This limited the possibility of drawing firm conclusions on some longer-term effects.

In addition, not all relevant data were equally comparable across sources or across Member States. Administrative and reported data were nevertheless used wherever appropriate, in line with Better Regulation guidance encouraging the reuse of available administrative data and efforts to draw on both qualitative and quantitative sources.

### **Mitigation measures**

In response to these limitations, mitigation measures were applied. Contingency actions were integrated into the methodological approach and used where possible to strengthen the evidence base and support triangulation. Consultations were expanded with other stakeholders, particularly EU institutions, bodies, offices and agencies, and national authorities and practitioners, and that more than 20 interviews were conducted with EU IBOAs and 53 inputs were received from national authorities and practitioners through interviews, written input and Council-channel responses. More broadly, mitigation relied on:

- widening consultation with external and national stakeholder;
- making fuller use of documentary and legal evidence;
- using national legal mapping and case studies as additional analytical support;
- relying on structured triangulation rather than single-source findings; and
- qualifying findings more carefully where the evidence base was narrower.

Where planned methods could not be implemented, the analysis was adapted rather than forcing unsupported conclusions.

### Uncertainty and robustness of analytical results

Uncertainty in the analytical results arose primarily from five sources:

- the relatively short operational period of the EPPO;
- limited access to decentralised EPPO perspectives;
- uneven stakeholder coverage across categories;
- varying national legal and institutional contexts; and
- incomplete or only partially mature data on longer-term outcomes.

These uncertainties affected some parts of the evaluation more than others. They were particularly relevant to questions concerning internal governance, internal procedures, operational pressures at the decentralised level, and the medium-term and long-term effects of EPPO action.

Uncertainty was addressed in four ways. First, the study supporting the evaluation used structured triangulation to compare evidence from legal, documentary, quantitative and consultation sources. Second, it differentiated between stronger and weaker findings depending on the breadth and consistency of the supporting evidence. Third, it avoided over-precise claims or strong causal assertions where evidence did not support them. Fourth, it distinguished clearly between established observations, stakeholder perceptions and evaluative interpretation.

The study supporting the evaluation did not use a formal causal or econometric model to attribute observed developments exclusively to the EPPO Regulation. Such an approach would not have been proportionated or robust in light of the available evidence, the short observation window, and the interaction of the EPPO with wider institutional and national factors. Instead, **the study supporting the evaluation relied on reasoned evaluative judgement supported by triangulated evidence and structured comparison.**

Overall, the study supporting the evaluation rests on a broad and mixed evidence base combining legal analysis, documentary review, national implementation mapping, consultation evidence, surveys, case studies, quantitative analysis and comparative assessment.

The evidence base is strongest in relation to:

- legal and institutional design;
- implementation mapping across Member States;
- broad operational developments;
- interaction with the wider anti-fraud architecture; and
- selected aspects of relevance, coherence and the EU added value.

It is weaker, and conclusions should therefore be interpreted with greater caution, in relation to:

- internal functioning at the decentralised EPPO level;
- operational experience of EDPs and their assistants;

- some aspects of internal efficiency and governance; and
- longer-term outcomes such as deterrence and full recovery effects.

This differentiated assessment of reliability is important. Although there is a sufficiently robust basis for evaluative judgement across all five criteria, not all findings carry the same degree of certainty. Where the evidence base was narrower or more mixed, this has been reflected in more cautious and qualified conclusions.

### ANNEX III. EVALUATION MATRIX AND, WHERE RELEVANT, DETAILS ON ANSWERS TO THE EVALUATION QUESTIONS (BY CRITERION)

#### Evaluation matrix

This Annex presents the evaluation matrix that has guided the assessment of each evaluation question within the study. The matrix details:

- the overarching evaluation questions (highlighted in grey) and related sub-questions;
- the criteria against which evidence-based judgements will be made on each question/sub-question (i.e. what information do we need to know to make a judgement on the evaluation question);
- examples of qualitative and quantitative indicators that will inform the responses to the evaluation questions; and
- the data sources and research methods proposed to capture the data necessary to fill the indicators and provide information for the judgement criteria.

It covers the evaluation criteria of effectiveness, efficiency, relevance, coherence and EU added value.

#### Effectiveness

| Evaluation questions                                                                                                                                                                 | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>EQ1: To what extent has progress been made towards achieving the objectives of the EPPO considering the expectations and the working arrangements included on the Regulation?</b> | <ul style="list-style-type: none"> <li>• Progress has been made towards achieving the general objective of the EPPO Regulation, the resulting activities/working practices and the expected effects / causal mechanisms.</li> <li>• Progress has been made towards achieving the specific and activity-based objectives outlined in the EPPO Multi-annual work programmes and the Single Programming Documents, the resulting activities/working practices and the expected effects / causal mechanisms.</li> </ul> | <ul style="list-style-type: none"> <li>• Number and type of programming documents produced</li> <li>• All output and result KPI listed in the EPPO's SPD, by objective and action area</li> <li>• Number of investigations conducted, amounts of money temporarily seized pending trial, and the effectiveness of the cooperation among members of the EPPO working in different Member States</li> <li>• Number of prosecutions/convictions for offences affecting the Union's</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Document review</b> (e.g. the EPPO's programming documents, legal documents and other outputs, academic commentary and other studies on the functioning of the EPPO, etc.)</li> <li>• <b>Targeted consultations</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, such as EU Commission, OLAF and JHA Agencies, national competent authorities and national prosecutors)</li> </ul> </li> </ul> |

| Evaluation questions                                                                                                                                                                                                    | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>The objectives of the EPPO Regulation have been achieved– i.e. positive effects (outputs, results, impacts) – and related explanatory factors (i.e. why and how, causal mechanisms, attribution<sup>139</sup>).</li> <li>The challenges / negative effects of the EPPO Regulation and related explanatory factors.</li> </ul>                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>financial interest handed down by national courts, disaggregated by year</li> <li>Amount of EU budget recovered, disaggregated by year and by management type (direct, indirect or shared management)</li> <li>Stakeholder perceptions on issues such as: quality of investigations conducted; the nature and impact of internal and external factors influencing the achievement of effects; level of expertise within the EPPO</li> </ul>                                                                                                                                                            | <ul style="list-style-type: none"> <li>with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> <li><b>Online surveys</b></li> <li><b>Case studies</b></li> <li><b>Implementation check</b></li> </ul>                                                                                                                                                                                                                                                                                                        |
| <b>EQ1.1:</b> To what extent have the <b>EPPO's activities and operations</b> contributed to achieving the overall EU's <b>policy objective and priority</b> of fighting crime against the Union's financial interests? | <ul style="list-style-type: none"> <li>The EPPO's activities have contributed to achieving the overall EU's policy objective and priority of fighting crime against the Union's financial interests</li> <li>The EPPO's activities that aim to have an effect on fighting crime against the Union's financial interests have the expected effects</li> <li>Assessment of the wider context of interventions that aim to affect overall EU policy objectives and priorities (e.g. work of JHA agencies)</li> <li>The achievements of the EPPO's activities – i.e. positive effects (outputs, results, impacts) – with regard to overall EU policy objectives</li> </ul> | <ul style="list-style-type: none"> <li>As above, indicators from the Multi-annual work programmes, SPD related to the achievement of overall EU policy objectives and priorities, e.g. number of investigations conducted, amounts of money temporarily seized pending trial, and the effectiveness of the cooperation among members of the EPPO working in different Member States,</li> <li>Number of prosecutions / convictions for offences affecting the Union's financial interest handed down by national courts, disaggregated by year</li> <li>Impact indicators related to the scale and magnitude of offences affecting</li> </ul> | <ul style="list-style-type: none"> <li><b>Document review</b> (e.g. the EPPO's programming documents, and other outputs, EU policy documents and reporting etc.</li> <li><b>Targeted consultations</b> <ul style="list-style-type: none"> <li>with external stakeholders (EU IBOAs, such as EU Commission, OLAF and JHA Agencies, national competent authorities and national prosecutors)</li> <li>with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> <li><b>Online surveys</b></li> </ul> |

<sup>139</sup> It will be necessary to assess how and why the provisions of the EPPO Regulation and EPPO activities were expected to cause and caused in practice the identified and observed effects (outputs, results, impacts). These are known as the 'causal mechanisms' or 'causal logic'. In this context, it will also be necessary to assess to what extent the effects can be attributed to the EPPO Regulation and EPPO activities (attribution).

| Evaluation questions                                                                                                                                     | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Examples of indicators                                                                                                                                                                                                                                               | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                                                                                                                                                          | <p>and priorities and related explanatory factors (i.e. why and how, causal mechanisms, attributions)</p> <ul style="list-style-type: none"> <li>• The challenges / negative effects of the EPPO's activities with regard to the overall EU policy objectives and priorities, and related explanatory factors</li> <li>• Effects and challenges in the years prior to the Regulation, where relevant.</li> <li>• Comparison of the balance of achievements / challenges against the overall EU policy objectives / priorities and effects baseline</li> </ul> | <p>the Union's financial interests</p> <ul style="list-style-type: none"> <li>• Stakeholder perceptions on the level of the EPPO's contribution to the high-level objectives; and on other contributing factors</li> </ul>                                           | <ul style="list-style-type: none"> <li>• <b>Case studies</b></li> <li>• <b>Implementation check</b></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>EQ1.2:</b> To what extent do the rules on the <b>material competence of the EPPO</b> allow or prevent the Office from <b>fulfilling its mission</b> ? | <ul style="list-style-type: none"> <li>• The rules on the material competence are in line with the Office's mission</li> <li>• The Offices' material competence allows the EPPO to fulfil its mission</li> <li>• There are no issues relating to the EPPO material competence</li> <li>• Limitations to the material competence of the EPPO (i.e. the way to which the EPPO may exercise its competence) do not prevent it from fulfilling its mission</li> </ul>                                                                                             | <ul style="list-style-type: none"> <li>• The EPPO's KPIs related to its material competence</li> <li>• Stakeholder perceptions on the extent to which the rules on the material competence of the EPPO allow it or prevent it from fulfilling its mission</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Document review</b> (e.g. the EPPO's programming documents, and other outputs, EU policy documents and reporting etc.</li> <li>• <b>Targeted consultations</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, such as EU Commission, OLAF and JHA Agencies, national competent authorities and national prosecutors)</li> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> <li>• <b>Online surveys</b></li> <li>• <b>Case studies</b></li> <li>• <b>Implementation check</b></li> </ul> |
| <b>EQ1.3:</b> How effective is the <b>cooperation and information exchange between the EPPO and</b>                                                      | <ul style="list-style-type: none"> <li>• The cooperation and information exchange between the EPPO and the national competent authorities is</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• The EPPO's KPIs related to cooperation and information exchange between the EPPO and</li> </ul>                                                                                                                             | <ul style="list-style-type: none"> <li>• <b>Document review</b> (e.g. the EPPO's programming documents, legal documents and other outputs,</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| Evaluation questions                                                                                                                                                                                                                                                                                                                                                                   | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                        | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| <p><b>the national competent authorities</b> and to what extent has the cooperation and information exchange required by the establishment of the EPPO led to <b>improvements in overall coordination?</b></p>                                                                                                                                                                         | <p>effective</p> <ul style="list-style-type: none"> <li>• The cooperation and information exchange required by the establishment of the EPPO are in place</li> <li>• The cooperation and information exchange is effective</li> </ul>                                                                                                                                                                     | <p>national competent authorities</p> <ul style="list-style-type: none"> <li>• Evidence that cooperation and information exchange required by the establishment of the EPPO are in place</li> <li>• Evidence that the cooperation and information exchange has led to improvements in overall coordination</li> <li>• Evidence that the cooperation and information exchange has increased the overall response to financial crime affecting the Union budget</li> <li>• Stakeholder perceptions on the extent to which the cooperation and information exchange between the EPPO and national competent authorities has been effective</li> <li>• Stakeholder perceptions on the extent to which the cooperation and information exchange required by the establishment of the EPPO led to improvements in overall coordination</li> </ul> | <p>academic commentary and other studies on the functioning and impact of the EPPO, etc.)</p> <ul style="list-style-type: none"> <li>• <b>Targeted consultations</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, national competent authorities and national prosecutors)</li> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> <li>• <b>Online surveys</b></li> <li>• <b>Case studies</b></li> <li>• <b>Implementation check</b></li> </ul> |
| <p><b>EQ1.4: Were adequate procedures</b> put in place – and if so, to what extent – to ensure <b>consistent investigation and prosecution of PIF crimes</b> across the participating EU Member States, thus ensuring that <b>similar cases in different Member States are duly investigated by the EPPO?</b> Were there cases where similar investigations led to prosecutions in</p> | <ul style="list-style-type: none"> <li>• Procedures are in place to ensure consistent investigation and prosecution of PIF crimes</li> <li>• Differences in procedures do not result in similar cases in different Member States being investigated by the EPPO or not</li> <li>• Regardless of the procedures, similar investigations in different Member States are investigated by the EPPO</li> </ul> | <ul style="list-style-type: none"> <li>• Number / type of procedures in place to ensure consistent investigation and prosecution of PIF crimes across the participating EU Member States</li> <li>• Stakeholder perception whether the procedures in place ensure consistent investigation and prosecution of PIF crimes across the participating EU Member States</li> <li>• Number / type of cases where</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• <b>Document review</b> (e.g. the EPPO's programming documents, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li>• <b>Targeted consultations</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, national competent authorities and national</li> </ul> </li> </ul>                                                                                                                                       |

| Evaluation questions                                                                                                                                                                                                                          | Judgement criteria                                                                                                                                                                                                                                                                                                                        | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| one Member State but not in another, even where the evidence-base was adequate in both situations?                                                                                                                                            | <ul style="list-style-type: none"> <li>These cases led to prosecutions, in all Member States where they took place</li> </ul>                                                                                                                                                                                                             | similar investigations led to prosecutions in one Member State but not in another, even where the evidence-base was adequate in both situations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>prosecutors)</p> <ul style="list-style-type: none"> <li>with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> <li><b>Online surveys</b></li> <li></li> </ul>                                                                                                                                                                                                                                                                                                                                                              |
| <b>EQ1.5:</b> To what extent has the <b>EPPO managed</b> , in practice, <b>to direct investigations and prosecutions</b> in the Member States, and <b>ensure effective coordination of its cross-border investigations and prosecutions</b> ? | <ul style="list-style-type: none"> <li>The EPPO managed to direct investigations and prosecutions in the participating Member States</li> <li>The EPPO managed to ensure effective coordination of its cross-border investigations</li> <li>The EPPO managed to ensure effective coordination of its cross-border prosecutions</li> </ul> | <ul style="list-style-type: none"> <li>Number of investigations and prosecutions in the participating Member States directed by the EPPO</li> <li>Number of cases of conflict of jurisdiction</li> <li>Stakeholder perceptions on the extent to which the EPPO has managed to direct investigations and prosecutions in the Member States</li> <li>Stakeholder perceptions on the extent to which the EPPO has ensured effective coordination of its cross-border investigations</li> <li>Stakeholder perceptions on the extent to which the EPPO has ensured effective coordination of its cross-border prosecutions</li> </ul> | <ul style="list-style-type: none"> <li><b>Document review</b> (e.g. the EPPO's programming documents, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li><b>Targeted consultations</b> <ul style="list-style-type: none"> <li>with external stakeholders (EU IBOAs, national competent authorities and national prosecutors)</li> <li>with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> <li><b>Online surveys</b></li> </ul> |
| <b>EQ1.6:</b> To what extent have the <b>differences in the national implementation of the PIF Directive</b> had an impact on the <b>EPPO's ability to prevent fraud</b> to the Union's financial interest?                                   | <ul style="list-style-type: none"> <li>There are no differences in the national implementation of the PIF Directive</li> <li>If differences exist, they have no impact on the EPPO's ability to prevent fraud to the Union's financial interest</li> </ul>                                                                                | <ul style="list-style-type: none"> <li>Number / type of differences in the national implementation of the PIF Directive across Member States</li> <li>Stakeholder perception on the extent to which existing differences have an impact on the EPPO's ability to prevent fraud to the Union's financial interest</li> </ul>                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li><b>Document review</b> (e.g. the PIF Directive Implementation Reports, the EPPO's programming documents, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li><b>Targeted consultations</b> <ul style="list-style-type: none"> <li>with external stakeholders (EU IBOAs, national competent</li> </ul> </li> </ul>                                                                                                                                                  |

| Evaluation questions                                                                                                                                                                                                                                                               | Judgement criteria                                                                                                                                                                                                                                                                                                            | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| <p><b>EQ1.7:</b> To what extent can the <b>system of shared competence between the EPPO and the national authorities</b> in combating crimes affecting the Union's financial interests, based e.g. on the right of evocation of the EPPO, be considered to be <b>adequate</b>?</p> | <ul style="list-style-type: none"> <li>• The system of shared competence between the EPPO and the national authorities is clearly defined</li> <li>• The system of shared competence is working as intended</li> <li>• The system of shared competence between the EPPO and the national authorities is effective.</li> </ul> | <ul style="list-style-type: none"> <li>• Definition of shared competence between the EPPO and national authorities</li> <li>• The EPPO's activities that aim to contribute to the shared competence with the national authorities</li> <li>• Degree of alignment between the EPPO's activities related to shared competence, as per the EPPO Regulation and in practice (including any changes over the implementation period)</li> <li>• Output and result PKPIs listed in the EPPO's SPW/AWP and Activity Reports</li> <li>• Challenges / negative effects related to the shared competence between the EPPO and national authorities</li> <li>• Stakeholder perceptions on the extent to which the system of shared competence between the EPPO and the national authorities in combating crimes affecting the Union's financial interests a) is clearly defined; b) is working as intended;</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Document review</b> (e.g. the EPPO's programming documents, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li>• <b>Targeted consultations</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, national competent authorities and national prosecutors)</li> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> <li>• <b>Online surveys</b></li> <li>• <b>Case studies</b></li> <li>• <b>Implementation check</b></li> </ul> |

| Evaluation questions                                                                                                                                                                                                                                                                      | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                         | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| EQ1.8: How <b>effective</b> have the <b>EPPO's governance structure</b> (in particular the division of tasks between the European Chief Prosecutor, the College, and the Permanent Chambers) and <b>working practices</b> been in enabling the <b>EPPO</b> to <b>fulfil its mission</b> ? | <ul style="list-style-type: none"> <li>The structure, tasks and functions of the different components of the EPPO (in particular the division of tasks between the European Chief Prosecutor, the College, and the Permanent Chambers) as set out in the EPPO Regulation are having the expected effects.</li> <li>Assessment of the practical implementation of the governance structure and working practices, and changes over the implementation period.</li> <li>Comparison of the regulatory and practical situations.</li> <li>Comparison of working practices against other EU JHA bodies.</li> <li>The contribution of the EPPO's governance structure and working practices to the implementation of its activities and, ultimately, their effects (including attribution and causal mechanisms).</li> <li>Assessment of explanatory factors and wider context affecting the implementation of the EPPO's activities and the related effects.</li> <li>Comparison of the effects achieved against the expected effects (baseline).</li> </ul> | <p>c) is effective.</p> <ul style="list-style-type: none"> <li>Degree of alignment between the EPPO Regulation and the implemented governance structure and working practices</li> <li>Stakeholder perceptions on the effectiveness of the governance structure and working practices in enabling the EPPO to fulfil its mission</li> <li>Output and result KPIs listed in EPPO's SPD, by objective</li> </ul> | <ul style="list-style-type: none"> <li><b>Document review</b> (e.g. the EPPO's programming documents, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li><b>Targeted consultations</b> <ul style="list-style-type: none"> <li>with external stakeholders (EU IBOAs, national competent authorities and national prosecutors)</li> <li>with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> <li><b>Online surveys</b></li> <li><b>Implementation check</b></li> </ul> |
| EQ1.9: How <b>effective</b> is the <b>cooperation between the EPPO and the EU institutions, bodies, offices and agencies</b> in the <b>investigation</b> of                                                                                                                               | <ul style="list-style-type: none"> <li>The EPPO's work has been implemented in a way that ensures close cooperation between the EPPO and the EU institutions, bodies, offices</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Type / number of cooperation and information exchanges with Eurojust (Article 100)</li> <li>Type / number of cooperation and</li> </ul>                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li><b>Document review</b> (e.g. the EPPO's programming documents, legal documents and other outputs, academic commentary and other</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                             |

| Evaluation questions                                                                                                                                                                                                                                                                                                                | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| PIF offences, <b>the recovery</b> of funds and <b>application of administrative measures</b> ?                                                                                                                                                                                                                                      | <p>and agencies in the investigation of PIF offences</p> <ul style="list-style-type: none"> <li>The EPPO's work has been implemented in a way that ensures close cooperation between the EPPO and the EU institutions, bodies, offices and agencies in the recovery of funds</li> <li>The EPPO's work has been implemented in a way that ensures close cooperation between the EPPO and the EU institutions, bodies, offices and agencies in the application of administrative measures</li> </ul> | <p>information exchanges with OLAF (Article 101)</p> <ul style="list-style-type: none"> <li>Type / number of cooperation and information exchanges with Europol (Article 102)</li> <li>Type / number of cooperation and information exchanges with other EU institutions, bodies, offices and agencies (Article 103)</li> <li>Number of working arrangements between the EPPO and EU institutions, bodies, offices and agencies, as per Article 99 EPPO Regulation</li> <li>Stakeholder perceptions on the effectiveness of the cooperation between the EPPO and the EU institutions, bodies, offices and agencies in (i) the investigation of PIF offences; (ii) the recovery of funds; and (iii) application of administrative measures</li> <li>Stakeholder perceptions on how the cooperation could be improved in the future</li> </ul> | <p>studies on the functioning and impact of the EPPO, etc.)</p> <ul style="list-style-type: none"> <li><b>Targeted consultations</b> <ul style="list-style-type: none"> <li>with external stakeholders (EU IBOAs, national competent authorities and national prosecutors)</li> <li>with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> <li><b>Online surveys</b></li> <li><b>Case studies</b></li> <li><b>Implementation check</b></li> </ul> |
| <b>EQ1.10:</b> How <b>effective</b> is the <b>cooperation with the competent authorities of non-participating Member States, enlargement countries and other third countries</b> , as well as with <b>international organisations</b> ? Do the rules on the representation of the EPPO in the international fora enable the EPPO to | <ul style="list-style-type: none"> <li>The cooperation with the competent authorities of non-participating Member States is effective</li> <li>The cooperation with the competent authorities of enlargement countries is effective</li> <li>The cooperation with the competent authorities of other third countries is effective</li> </ul>                                                                                                                                                       | <ul style="list-style-type: none"> <li>Type / number of working arrangements between the EPPO and authorities of non-participating Member States, enlargement countries and other third countries and international organisations, as per Articles 99(3), 104(1) and 105(1) EPPO Regulation</li> <li>Number of secondments of liaison</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li><b>Document review</b> (e.g. the EPPO's programming documents, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li><b>Targeted consultations</b> <ul style="list-style-type: none"> <li>with external stakeholders (EU IBOAs, national competent</li> </ul> </li> </ul>                                                                                                                            |

| Evaluation questions                      | Judgement criteria                                                                                                                                                                                                                                                                | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Data sources / research methods                                                                                                                                                                                                                                           |
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| effectively fulfil its statutory mission? | <ul style="list-style-type: none"> <li>The cooperation with the competent authorities of international organisations is effective</li> <li>The rules on the representation of the EPPO in the international fora enable it to effectively fulfil its statutory mission</li> </ul> | <p>officer to the EPPO</p> <ul style="list-style-type: none"> <li>Number of EPPO contact points in non-participating Member States, enlargement countries and other third countries</li> <li>Number of international agreements concluded by the Union in areas that fall under the EPPO's competence</li> <li>Evidence of cooperation in cases where an international agreement is not in place</li> <li>Number of cases where the EPPO requested legal assistance in criminal matters from authorities of enlargement countries and other third countries (as per Article 104(5) EPPO Regulation)</li> <li>Number of information transfers from the EPPO to the competent authorities of enlargement countries and other third countries or international organisations (as per Article 104(6) EPPO Regulation)</li> <li>Number of extraditions of a person requested by the EDP to the competent authority of his/her MS in accordance with applicable treaties and/or national law (Art. 104(7) EPPO Regulation)</li> <li>Number of instances that participating MS notified the EPPO as a competent authority in the absence of a legal instrument relating to cooperation in criminal</li> </ul> | <p>authorities and national prosecutors)</p> <ul style="list-style-type: none"> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> <li><b>Online surveys</b></li> <li><b>Case studies</b></li> </ul> |

| Evaluation questions                                                                                                                                                                                                                                                         | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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|                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | matters and surrender between the EPPO and the competent authorities of the non-participating Member States (Art. 105(3) EPPO Regulation)                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>EQ1.11:</b> To what extent have the <b>EPPO's activities and operations</b> led to a <b>higher number of reports, investigations, and prosecutions of PIF crimes</b> , including large scale cross-border offences such as VAT carousel fraud?                            | <ul style="list-style-type: none"> <li>• Reports, investigations, and prosecutions of VAT carousel fraud have increased</li> <li>• Reports, investigations, and prosecutions of corruption have increased</li> <li>• Reports, investigations, and prosecutions of money laundering have increased</li> <li>• Reports, investigations, and prosecutions of misappropriation have increased</li> <li>• The increase in these can be attributed to the EPPO's activities and operations.</li> </ul> | <ul style="list-style-type: none"> <li>• Number of reports, investigations and prosecutions of PIF crimes (including large scale cross-border offences) that can be attributed to the EPPO's activities and operations</li> <li>• Stakeholder perceptions on the extent to which EPPO's activities have led to a higher number of reports, investigations, and prosecutions of PIF crimes</li> </ul>                                                                       | <ul style="list-style-type: none"> <li>• <b>Document review</b> (e.g. the EPPO's programming documents, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li>• <b>Targeted consultations</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, national competent authorities and national prosecutors)</li> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> <li>• <b>Online surveys</b></li> </ul> |
| <b>EQ1.12:</b> To what extent have the <b>prosecutions</b> carried out by the <b>EPPO</b> led to a <b>higher number of indictments and convictions for PIF offences</b> in participating Member States compared to the number of prior national indictments and convictions? | <ul style="list-style-type: none"> <li>• Indictments and convictions for PIF offences stemming from investigations and prosecutions carried out by the EPPO have increased in participating Member States</li> <li>• The increase in indictments and convictions for PIF offences are correlated to EPPO cases.</li> </ul>                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• Number of indictments and convictions for PIF offences in participating Member States carried out by the EPPO</li> <li>• Number of prior national indictments and convictions</li> <li>• Stakeholder perceptions on the extent to which the prosecutions carried out by the EPPO led to a higher number of indictments and convictions for PIF offences in participating Member States compared to the number of prior</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Document review</b> (e.g. the EPPO's programming documents, AWP and Annual Reports, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li>• <b>Targeted consultations</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, national competent authorities and national prosecutors)</li> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers,</li> </ul> </li> </ul>                                   |

| Evaluation questions                                                                                                                                                                                                                     | Judgement criteria                                                                                                                                                                                                                                                                                                                                                           | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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|                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                              | national indictments and convictions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Administrative Director)<br>• <b>Online surveys</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>EQ1.13:</b> To what extent have the <b>amounts seized, confiscated, and recovered increased</b> both in the participating Member States and the Union?                                                                                | <ul style="list-style-type: none"> <li>• The amounts seized, confiscated, and recovered have increased (per participating Member State)</li> <li>• The amounts seized, confiscated, and recovered have increased (overall)</li> <li>• The amounts seized, confiscated, and recovered have increased (disaggregated by management type (direct, indirect, shared))</li> </ul> | <ul style="list-style-type: none"> <li>• Amounts seized, confiscated and recovered per participating Member States, in the Union overall, and disaggregated by management type (direct, indirect, shared)</li> <li>• Stakeholder perceptions on the amounts seized, confiscated and recovered</li> </ul>                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>• <b>Document review</b> (e.g. the EPPO's programming documents, AWP and Annual Reports, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li>• <b>Targeted consultations</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, national competent authorities and national prosecutors)</li> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> </ul>                                  |
| <b>EQ1.14:</b> To what extent have the <b>EPPO's investigations and prosecutions</b> and their judicial outcome contributed to a <b>better protection of the Union's financial interest</b> and had any impact on relevant crime trends? | <ul style="list-style-type: none"> <li>• The EPPO's investigations, prosecutions and judicial outcomes have contributed to a better protection of the Union's financial interest</li> <li>• The EPPO's investigations, prosecutions and judicial outcomes have had a (positive) impact on relevant crime trends</li> </ul>                                                   | <ul style="list-style-type: none"> <li>• Objectives, activities and expected effects (and causal mechanisms) of the EPPO to contribute to a better protection of the Union's financial interest</li> <li>• Achievements and challenges of the EPPO's investigations and prosecutions and their judicial outcome</li> <li>• Type of implications on relevant crime trends</li> <li>• Stakeholder perceptions on the extent to which the EPPO's investigations and prosecutions and their judicial outcome contributed to a better protection of the Union's financial interest</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Document review</b> (e.g. the EPPO's programming documents, AWP and Annual Reports, legal documents and other outputs, academic commentary and other studies on the functioning and impact of the EPPO, etc.)</li> <li>• <b>Targeted consultations</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, national competent authorities and national prosecutors)</li> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director)</li> </ul> </li> <li>• <b>Online surveys</b></li> </ul> |

| Evaluation questions | Judgement criteria | Examples of indicators                                                                                                                        | Data sources / research methods |
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|                      |                    | <ul style="list-style-type: none"> <li>Stakeholder perceptions on the extent to which they had any impact on relevant crime trends</li> </ul> |                                 |

## Efficiency

| Evaluation question                                                                   | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| <b>EQ2: To what extent has the EPPO fulfilled its objectives at the lowest costs?</b> | <ul style="list-style-type: none"> <li>Cost-effectiveness of the EPPO's activities and operations in relation to its objectives.</li> <li>Caseloads are processed timely and efficiently.</li> <li>Assessment of efficiency in financial and human resource allocation, considering workload, staffing levels, and resource prioritisation.</li> <li>Identification of areas, activities and operations where additional financial investment and/or human resource enhancement are needed. Identification of associated challenges (e.g. low ability to detect PIF crime; insufficient know-how of national investigators, lack of specialised police investigators and financial data analysts).</li> <li>Assessment of the EPPO's governance structures, organisational set-up and work processes, including an analysis their efficiency and administrative burden.</li> <li>Identification of areas for potential</li> </ul> | <ul style="list-style-type: none"> <li>Overall budget execution rate (% of committed and spent budget vs. allocated budget).</li> <li>Amount of EU budget recovered as a result of EPPO prosecution.</li> <li>Cost-effectiveness ratios (e.g. cost per investigation, prosecution and/or value of assets frozen in the EPPO's investigations, amount recovered per investigation, amount recovered per number of investigations opened, etc.).</li> <li>Time taken for case allocation, procedural delays due to potential governance complexity.</li> <li>Efficiency of resource use (caseload/number of ongoing and closed investigations and number of indictments per staff member, proportion of budget spent on operational activities).</li> <li>Number of reallocations of financial resources between budget lines and associated justifications (e.g. reallocations from administrative to operational expenditures).</li> <li>Savings achieved through digitalisation, procedural</li> </ul> | <ul style="list-style-type: none"> <li><b>Meta-analysis</b> of the efficiency sub-questions as well as findings of the effectiveness assessment and relevant indicators/descriptors.</li> <li><b>Review of relevant documents</b> concerning the EPPO.</li> <li><b>Consultations</b> with EPPO internal and external stakeholders.</li> <li><b>Case studies</b> (e.g. examining EPPO's cooperation with OLAF, and with national authorities, or examining specific cost-intensive activities, such as ICT infrastructure projects, incl. the EPPO's Case Management System (CMS) and the IT Autonomy Programme).</li> <li><b>Implementation check</b> – resource analysis.</li> </ul> |

| Evaluation question                                                                                                                           | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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|                                                                                                                                               | cost reduction, simplification and administrative burden reduction, without compromising operational effectiveness.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>simplification, and inter-agency cooperation.</p> <ul style="list-style-type: none"> <li>• Staff efficiency metrics (staff vacancy rates, workload per staff member, impact of understaffing on investigations).</li> <li>• Audit findings on inefficiencies and challenges with financial management.</li> <li>• Stakeholder perceptions of inefficiencies and areas for improvement in the EPPO's work processes.</li> <li>• Additional output, result and impact indicators as listed below.</li> </ul>                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>EQ2.1:</b> To what extent has the EPPO used the resources allocated to it by the budgetary authority efficiently to attain its objectives? | <ul style="list-style-type: none"> <li>• Objectives of the EPPO, implemented through its activities and operations, have been achieved using the available inputs.</li> <li>• There is positive cost-effectiveness compared to planned targets and KPIs.</li> <li>• Findings of the implementation check, resources assessment, and effectiveness assessment indicate that the EPPO has used its resources effectively (e.g. regarding to what extent have the EPPO's investigations and prosecutions and their judicial outcome contributed to a better protection of the Union's financial interest).</li> <li>• Resource have been allocated efficiently, through identification of priority activities/budget lines</li> </ul> | <ul style="list-style-type: none"> <li>• Output, result and impact indicators as listed above (EQ1 and EQ2).</li> <li>• Total budget of the EPPO, by year and by budget line title (Title 1: Staff expenditure, Title 2: Infrastructure and operating expenditure, and Title 3: Operational expenditure), as per MFF programming (Working Documents III accompanying the Commission's draft annual EU budgets), including amended and actual expenditure.</li> <li>• Rate of budget execution (as reported in the Annual Reports and Consolidated Annual Reports and the EPPO's Reports on the budgetary and financial management).</li> <li>• Proportion of budget implementation, compared to SPD target.</li> <li>• Rate of outturn, compared to SPD target.</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Document review:</b> <ul style="list-style-type: none"> <li>- EU legislation and policy documentation (e.g. Regulation (EU) 2017/1939, Directive (EU) 2017/1371, and Commission and Council Decisions);</li> <li>- EPPO administrative / operational documentation (e.g. annual reports, CAARs, SPDs, financial reports; ECA audit reports, Rules of Procedure, relevant College Decisions, Annual assessments of the EPPOs internal control system, EPPO-wide Staff Survey results);</li> <li>- EPPO Regulation Impact Assessment;</li> <li>- European Parliament's Discharge Reports on the EPPO's budget implementation; Working Documents III accompanying the</li> </ul> </li> </ul> |

| Evaluation question                | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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|                                    | <ul style="list-style-type: none"> <li>Challenges were identified related to the resourcing and resource allocation, including capacity of spending available resources (careful inspection of human and financial requests made by the EPPO to the Budgetary Authority along with the Commission's assessment of these requests, which are available in Working Documents III accompanying the Commission's draft annual EU budgets).</li> </ul> | <ul style="list-style-type: none"> <li>Staff vacancy rate, by year, compared to the SPD target.</li> <li>Number and proportion of statutory and non-statutory staff, by type (e.g. temporary, contract, SNE, Central Office statutory staff, European Delegated Prosecutors).</li> <li>New investigations, and active/ongoing cases and investigations opened in the past, by crime type, by year. Share of VAT fraud investigations and investigations with a cross-border dimension.</li> <li>Caseload to staff ratio, by year.</li> <li>Number of closed cases, to staff ratio, by year.</li> <li>Number of indictments filed by the EPPO, by crime type, by year.</li> <li>Asset frozen and/or confiscated during investigations, by year.</li> <li>Impacts of internal and external factors.</li> <li>Investments made in the core ICT infrastructure).</li> <li>Audit findings related to reliability of annual accounts (results of audits conducted by the Internal Audit Service (IAS), the Internal Audit Capability (IAC), and the European Court of Auditors (ECA)).</li> <li>Stakeholder perceptions on the efficiency of budget allocation between areas and activities</li> </ul> | <p>Commission's draft annual EU budgets;</p> <ul style="list-style-type: none"> <li>Quantitative data from the EPPO's CMS.</li> <li>National level legal research: identifying relevant national laws/practices under Article 38.</li> </ul> <ul style="list-style-type: none"> <li><b>Targeted consultations:</b> <ul style="list-style-type: none"> <li>Interviews with internal (e.g. College members, Administrative Director, Operations Unit, IT, Security and Corporate Services unit, Human Resources unit, national support staff, Senior Coordinator on Fight against Organised Crime) and external stakeholders (EU institutions including EU Commission, in particular DG JUST, DG BUDG, DG DIGIT and DG HR, and JHA Agencies, national competent authorities and national prosecutors as well as relevant legal practitioners);</li> <li>Online surveys.</li> </ul> </li> <li><b>Case studies</b> (e.g. examining specific cost-intensive activities, such as ICT infrastructure projects incl. the EPPO's Case Management System (CMS), IT Autonomy Programme).</li> <li><b>Implementation check</b> – resource analysis.</li> </ul> |
| EQ2.2: Which areas, if any, can be | <ul style="list-style-type: none"> <li>There are examples of cost-</li> </ul>                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Instances of reengineering of</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li><b>Document review:</b></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Evaluation question                                                                                                                                     | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| identified where the EPPO's <b>activities and operations turned out to be too expensive or deliver too few benefits</b> compared to the costs incurred? | <p>intensive activities/budget lines (for instance ICT infrastructure projects) that may not provide proportional benefits in terms of the EPPO's core objectives.</p> <ul style="list-style-type: none"> <li>• There are areas where final expenditure exceeded initial estimates or where expenditure was inefficient due to delays and other challenges caused by internal and external factors.</li> <li>• There was the necessity to make budgetary adjustments or reallocations to face budgetary challenges.</li> <li>• The findings from audit reports and internal control assessment indicates that some activities and operations were too expensive or delivered too few benefits compared to the costs.</li> </ul> | <p>procedures to reduce administrative burden (as reported in CAARs).</p> <ul style="list-style-type: none"> <li>• Number (and size) of budgetary adjustments per year (and trend over the years),</li> <li>• Cost-benefit ratios for core EPPO activities and operations (if possible).</li> <li>• Expenditure growth in areas where costs were expected to stabilise.</li> <li>• Cancellation rates of payment appropriations (these may be as a result of overestimation or inefficiencies in spending).</li> <li>• Budget reallocations between budget lines.</li> <li>• Results of audit reports and internal control assessments.</li> <li>• Comparison of planned vs. actual commitment appropriations by budget line (by analysing information in Working Documents III accompanying the Commission's proposals for the draft annual EU budgets, which report on draft budget as well as executed budget in the past).</li> </ul> | <ul style="list-style-type: none"> <li>- EPPO administrative / operational documentation (e.g. annual reports, CAARs, SPDs, Reports on Budgetary and Financial management; ECA audit reports, audit reports from the Internal Audit Service (IAS) and Internal Audit Capability (IAC), relevant College Decisions, Annual assessments of the EPPO's internal control system, EPPO-wide Staff Survey results); European Parliament's Discharge Reports on the EPPO's budget implementation; Working Documents III accompanying the Commission's proposals for the draft annual EU budgets.</li> <li>• <b>Targeted consultations:</b> <ul style="list-style-type: none"> <li>- Interviews with internal (e.g. College members, Administrative Director, Operations Unit, IT, Security and Corporate Services unit, Human Resources unit, national support staff, Senior Coordinator on Fight against Organised Crime) and external stakeholders (EU institutions including EU Commission, in particular DG JUST, DG BUDG, DG DIGIT and DG HR, and JHA Agencies, national competent authorities and national prosecutors);</li> <li>- Online surveys.</li> </ul> </li> <li>• <b>Case studies</b> (e.g. examining specific</li> </ul> |

| Evaluation question                                                                                                                                                                                  | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <p><b>EQ2.3:</b> Which are the areas (processes, governance, cooperation arrangements, IT services, etc), if any, where there is <b>potential for simplification and costs savings</b>, and why?</p> | <ul style="list-style-type: none"> <li>• There is potential for burden reduction, cost reduction or simplification with the EPPO activities, processes and systems without compromising the quality of outputs (e.g. building on those identified in the <i>Extension Study of the Compliance assessment of measures adopted by the Member States to adapt their systems to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the EPPO</i>).</li> <li>• National legal/procedural mechanisms for charging costs to offenders are identified and assessed.</li> <li>• There are challenges related to simplification and burden reduction within the EPPO.</li> <li>• There are costs and other negative effects associated with the inefficiencies identified that hamper the efficiency and effectiveness of the EPPO.</li> <li>• IT automation and digital</li> </ul> | <ul style="list-style-type: none"> <li>• Indicators on efficient resource use, as detailed above.</li> <li>• Output and result KPIs listed in the EPPO's SPDs, as detailed above.</li> <li>• Administrative burden reduction measures (as reported in CAARs).</li> <li>• Number of MS where procedural costs are charged to offenders.</li> <li>• Description of identified mechanisms for charging procedural costs to offenders (e.g., legal basis, types of costs).</li> <li>• Assessment of applicability and practical implications of such mechanisms for EPPO cases/cost</li> <li>• Number and progress with implementation of digitalisation initiatives and IT automation projects aimed at improving efficiency (e.g. the EPPO's Case Management System (CMS), IT Autonomy Programme).</li> <li>• Number of inefficiencies or opportunities for simplification, cost or burden reduction identified, by type of area or activity.</li> <li>• Stakeholder perceptions on the nature and scale of inefficiencies identified, as well as the nature and scale of any</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Document review:</b> <ul style="list-style-type: none"> <li>- EPPO administrative / operational documentation (e.g. annual reports, CAARs, SPDs, Reports on Budgetary and Financial management; ECA audit reports, relevant College Decisions, Annual assessments of the EPPOs internal control system, EPPO-wide Staff Survey results);</li> <li>- Extension Study of the Compliance assessment of measures adopted by the Member States to adapt their systems to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the EPPO;</li> <li>- European Parliament's Discharge Reports on the EPPO's budget implementation; Working Documents III accompanying the Commission's proposals for the draft annual EU budgets.</li> </ul> </li> <li>• <b>Targeted consultations:</b> <ul style="list-style-type: none"> <li>- Interviews with internal EPPO stakeholders (e.g. College members, Administrative Director, Operations Unit, IT, Security and Corporate</li> </ul> </li> </ul> |

| Evaluation question                                                                                                                      | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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|                                                                                                                                          | <p>transformation initiatives aimed at reducing costs and improving efficiency have been successful.</p> <ul style="list-style-type: none"> <li>• Inter-institutional cooperation and procurement have an impact on costs reduction.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>potential simplification measures.</p> <ul style="list-style-type: none"> <li>• Stakeholder perceptions (EDPs, national authorities, defence lawyers) on the potential impact of such mechanisms on EPPO's budget/operations.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>Services unit, Human Resources unit, national support staff, Senior Coordinator on Fight against Organised Crime);</p> <ul style="list-style-type: none"> <li>- Online surveys.</li> <li>• <b>Case studies.</b></li> <li>• <b>Implementation check</b> – resource analysis.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>EQ2.4: How efficient are the EPPO's working practices</b> both from the operational point of view and from the organisational set-up? | <ul style="list-style-type: none"> <li>• The EPPO's operational and administrative activities are conducted in a timely manner and to a high degree of quality, compared to what is expected.</li> <li>• Efficiency challenges and actions taken to address them exist (e.g. use of ICT tools; use of inter-institutional procurement procedures or Service Level Agreements with EU IBOAs; or introduction of a process-based control framework).</li> <li>• Review of human resource allocation and progress in establishing mid-term human resources strategic planning, aimed at improving the fulfilment of the establishment plan.</li> <li>• Assessment of whether the Permanent Chambers are provided with effective administrative, legal and policy support.</li> <li>• Review of resources provided for the decentralised level of the EPPO.</li> <li>• Specific actions taken to enhance</li> </ul> | <ul style="list-style-type: none"> <li>• Qualitative perceptions of the EPPO's staff and operational partners on the quality and timeliness of the delivery of EPPO operational activities.</li> <li>• Qualitative perceptions of the EPPO's staff on the quality and timeliness of EPPO administrative activities.</li> <li>• Number and type of efficiency challenges identified (including those reported in the EPPO's risk register + assessment of the adequacy of risk registers vs real occurrences). Actions taken to improve the efficiency of working practices, by type, by year – e.g. ICT projects initiated.</li> <li>• Progress with the implementation of: The IT Autonomy Programme, aimed at offering a full catalogue of administrative IT services internally, and the CMS Programme, to support digitalisation in core business operations.</li> <li>• Number of staff recruited and redeployed according to needs.</li> <li>• Number and proportion of staff that report being 'engaged' or 'satisfied'</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Document review:</b> <ul style="list-style-type: none"> <li>- EU legislation and policy documentation (e.g. Regulation (EU) 2017/1939, Directive (EU) 2017/1371, and Commission and Council Decisions);</li> <li>- EPPO administrative / operational documentation (e.g. annual reports, CAARs, SPDs, financial reports; ECA audit reports, Rules of Procedure, relevant College Decisions, Annual assessments of the EPPO's internal control system, EPPO-wide Staff Survey results; Data and information recorded in the EPPO's risk register); EPPO Regulation Impact Assessment; European Parliament's Discharge Reports on the EPPO's budget implementation; Working Documents III accompanying the Commission's draft annual EU budgets.</li> </ul> </li> <li>• <b>Targeted consultations:</b> <ul style="list-style-type: none"> <li>- Interviews with internal (e.g. College members, Administrative Director,</li> </ul> </li> </ul> |

| Evaluation question                                                                                                                                                                       | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                       | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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|                                                                                                                                                                                           | <p>cross-border cooperation between the Central Office and the decentralised offices.</p> <ul style="list-style-type: none"> <li>• Assessment of the practical implementation of the functions of centralised and decentralised level of the EPPO, and changes over the implementation period.</li> <li>• Comparison of the regulatory and practical situation.</li> <li>• Assessment of the use IT and communication capabilities to support the EPPO's operational and strategic goals (e.g. progress with the implementation of the EPPO's two ongoing programmes: 1) the IT Autonomy Programme, to offer a complete catalogue of administrative IT services fully managed internally, and 2) the Case Management System (CMS) Programme, to further develop the digitalisation of the organisation in its core business area).</li> </ul> | <p>with the EPPO's working practices and internal communication.</p>                                                                                                                                                                                                                                                                                                                                                         | <p>Operations Unit, IT, Security and Corporate Services unit, Human Resources unit, national support staff, Senior Coordinator on Fight against Organised Crime) and external stakeholders (EU institutions including EU Commission, in particular DG JUST, DG BUDG, DG DIGIT and DG HR, OLAF and JHA Agencies, national competent authorities and national prosecutors);</p> <ul style="list-style-type: none"> <li>- Online surveys.</li> <li>• <b>Case studies.</b></li> <li>• <b>Focus groups</b> (EDPs/EPs, national practitioners).</li> <li>• <b>Implementation check</b> – resource analysis.</li> </ul> |
| EQ2.5: To what extent has the <b>expected cooperation and sharing/allocation of resources between the EPPO and the Member States</b> contributed to efficient investigations by the EPPO? | <ul style="list-style-type: none"> <li>• The findings of the effectiveness assessment (e.g. regarding cooperation and information exchange between the EPPO and the national competent authorities).</li> <li>• Resource-sharing and allocation arrangements between the EPPO and the MSs (both participating and non-participating in the establishment of the EPPO) have an</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>• Challenges reported in cooperation mechanisms.</li> <li>• Number of joint-training initiatives, courses, and instances academic cooperation (including a traineeship schemes). Resources allocated to these initiatives (both financial and human).</li> <li>• Data on crime reports received from national authorities.</li> <li>• Data on cross-border investigations,</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Document review:</b> <ul style="list-style-type: none"> <li>- EPPO administrative / operational documentation (e.g. annual reports, CAARs, SPDs, financial reports; ECA audit reports, Rules of Procedure, relevant EPPO College Decisions, EPPO-wide Staff Survey results);</li> <li>- EPPO Regulation Impact Assessment.</li> </ul> </li> </ul>                                                                                                                                                                                                                    |

| Evaluation question                                                                                                                                                                                                                                                                                                                                   | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                            | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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|                                                                                                                                                                                                                                                                                                                                                       | <p>impact on case resolution times, effectiveness, and prosecution rates.</p> <ul style="list-style-type: none"> <li>Cooperation and (including cooperation and on security matters) shared resources have facilitated EPPO investigations.</li> </ul>                                                                                                                                                                                                        | <p>rate of prosecutions and data on the number of persons indicted.</p> <ul style="list-style-type: none"> <li>Resource allocation efficiency in terms of caseload per European Delegated Prosecutor.</li> <li>Value of assets frozen and seized in the EPPO's cross-border investigations.</li> <li>Value of EU budget recovered in EPPO's cross-border investigations</li> <li>Stakeholder perceptions of cooperation effectiveness.</li> </ul>                                                 | <ul style="list-style-type: none"> <li><b>Targeted consultations:</b> <ul style="list-style-type: none"> <li>Interviews with internal (e.g. College members, Administrative Director, Operations Unit, IT, Security and Corporate Services unit, Human Resources unit, Senior Coordinator on Fight against Organised Crime) and external stakeholders (national competent authorities and national prosecutors);</li> <li>Online surveys.</li> </ul> </li> <li><b>Case studies</b> (e.g. examining the potential benefits of the EPPO for participating Member States and the EPPO's cooperation with national authorities in complex cross-border investigations).</li> <li><b>Focus groups</b> (EDPs/EPs, national practitioners).</li> <li><b>Implementation check</b> – resource analysis.</li> </ul> |
| <p><b>EQ2.6:</b> To what extent has the EPPO managed to streamline procedures in its cooperation with the Commission and other EU institutions, bodies offices and agencies, in particular OLAF, Eurojust and Europol, thereby enhancing the protection of the Union's financial interests and strengthening the Union's anti-fraud architecture?</p> | <ul style="list-style-type: none"> <li>Agreed actions stemming from working arrangement concluded with EPPO partners have been timely implemented.</li> <li>The findings of the effectiveness and coherence assessments in the area of cooperation and policy work.</li> <li>Cooperation with EPPO partners favoured the elimination of procedural redundancies and avoidance of parallel investigations.</li> <li>Inter-agency cooperation led to</li> </ul> | <ul style="list-style-type: none"> <li>Data on key meetings/decisions involving the Commission and other EU institutions, bodies, offices and agencies, in particular Europol, OLAF and Eurojust.</li> <li>Number of information exchanges with OLAF (e.g. replies to hit/no-hit requests in order to avoid parallel investigations into the same facts).</li> <li>Number of requests upon which OLAF, Eurojust, Europol etc. provided support.</li> <li>Number of inter-institutional</li> </ul> | <ul style="list-style-type: none"> <li><b>Document review:</b> <ul style="list-style-type: none"> <li>EPPO administrative / operational documentation (e.g. annual reports, CAARs, SPDs, financial reports, Rules of Procedure, relevant EPPO College Decisions, EPPO-wide Staff Survey results);</li> <li>EPPO Regulation Impact Assessment.</li> </ul> </li> <li><b>Targeted consultations:</b> <ul style="list-style-type: none"> <li>Interviews with internal (e.g. College members, Administrative Director, Operations Unit, IT, Security and</li> </ul> </li> </ul>                                                                                                                                                                                                                                |

| Evaluation question | Judgement criteria                                                                      | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|                     | better protection of the EU's financial interests (e.g. through recovery of EU budget). | <p>procurement procedures or Service Level Agreements with EU IBOAs.</p> <ul style="list-style-type: none"> <li>• Value of EU budget recovered thanks to EPPO actions in cooperation with other EU agencies.</li> <li>• Actions agreed in working arrangements with other agencies implemented, by type. Data on actions implemented within agreed timelines.</li> <li>• Stakeholder perceptions of the EPPO's cooperation with the Commission and other EU institutions, bodies offices and agencies.</li> </ul> | <p>Corporate Services unit, Senior Coordinator on Fight against Organised Crime) and external stakeholders (EU institutions including EU Commission, European Financial and Economic Crime Centre (EFECC), OLAF, Eurojust, Europol, members of EPPO-Europol Steering Committee);</p> <ul style="list-style-type: none"> <li>- Online surveys.</li> <li>• <b>Case studies</b> (e.g. examining the EPPO's cooperation with OLAF in large-scale VAT or customs fraud cases).</li> </ul> |

## Relevance

| Evaluation question                                                                                                                                                                                  | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                         | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| <b>EQ3: How well do the objectives of the EPPO Regulation correspond to the evolving needs within the EU and among the stakeholders? Is any adaptation necessary in the light of evolving needs?</b> | <ul style="list-style-type: none"> <li>• The objectives of the EPPO Regulation were aligned to the needs and problems identified within the EU and among relevant stakeholders at the time of adoption.</li> <li>• The objectives of the EPPO Regulation were aligned to Article 86 TFEU and the general objectives of the EU area of freedom, security and justice.</li> <li>• The objectives of the EPPO Regulation still correspond to the needs and problems within the EU and among relevant stakeholders today.</li> </ul> | <ul style="list-style-type: none"> <li>• Identification of problems / needs when the Regulation was adopted / today that were not (fully or partially) considered by the EPPO, its legislative and operational framework.</li> <li>• Stakeholder perception on the extent to which the objectives of the EPPO Regulation correspond to the needs / problems within the EU and among stakeholders (at the time of adoption / today).</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Meta-analysis</b> of the sub-questions and relevant indicators/descriptors.</li> <li>• <b>Review of relevant documents</b> at the EU level.</li> <li>• <b>Review of relevant documents</b> concerning the EPPO.</li> <li>• <b>Targeted consultations</b> with the EPPO internal stakeholders.</li> <li>• <b>Targeted consultations</b> with EPPO external stakeholders.</li> <li>• <b>Targeted consultations</b> with the Commission, EU IBOAs.</li> <li>• <b>Case studies</b> (e.g. examining the EPPO's material competence and adequacy of the provisions included in the Regulation).</li> </ul> |

| Evaluation question                                                                                                                                                                                                                                                                                               | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| EQ3.1: How well has the EPPO been able to <b>respond to the needs</b> for which it was established?                                                                                                                                                                                                               | <ul style="list-style-type: none"> <li>Needs assessments were undertaken with the EPPO stakeholders before the adoption of the Regulation.</li> <li>The EPPO's objectives were and still are aligned to (internal and external) stakeholders' needs.</li> <li>The EPPO's activities and tasks were designed and implemented to meet the needs of its stakeholders.</li> </ul>                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>Presence of areas of activity or tasks where the relevance of the EPPO is limited according to stakeholders' perception.</li> <li>Reference in EPPO documents (in particular programming documents) to priorities identified at the EU level.</li> <li>Changes in the priorities identified in the EPPO Programming documents since 2021.</li> <li>Stakeholder perception on the extent to which the EPPO through its activities and tasks has been able to respond to their needs since its establishment.</li> <li>Presence of different views among EPPO stakeholders regarding its relevance to their needs.</li> </ul>                        | <ul style="list-style-type: none"> <li><b>Review of relevant documents</b> concerning the EPPO (including the IA of the EPPO Regulation, single programming documents, annual reports, College decisions, rules of procedures, etc.).</li> <li><b>Consultations with the EPPO internal stakeholders</b> (College members, Administrative Director, Operations Unit, national support staff).</li> <li><b>Consultations with EPPO external stakeholders</b> (EU institutions including EU Commission, OLAF and JHA Agencies, national competent authorities and national prosecutors).</li> </ul>                                                                             |
| EQ3.2: To what extent are these <b>needs evolving or likely to evolve in future</b> , taking also into account the evolution of cross-border criminality in the EU, the EU's overall anti-fraud architecture as well as broader trends such as digitalisation; if they are not evolving or likely to evolve, why? | <ul style="list-style-type: none"> <li>Needs assessments are updated whenever there are relevant contextual changes.</li> <li>The EPPO's strategic objectives set out in its multiannual work programmes were aligned with emerging needs of the EU, the organisation and its stakeholders as they evolved during the years.</li> <li>Changes in the EPPO's activities and tasks were made to respond to the changing/emerging needs of the organisation and its stakeholders.</li> <li>The EPPO developed strategies and actions to address horizontal trends such as digitalisation.</li> <li>The type/complexity and crime</li> </ul> | <ul style="list-style-type: none"> <li>Type of changes occurred in the EU context since the entry into force of the Regulation.</li> <li>Type of changes occurred in the EPPO objectives, priorities and tasks since the entry into force of the Regulation.</li> <li>Percentage of internal and external stakeholders reporting a change in their needs/priorities since the establishment of the EPPO.</li> <li>Level of correspondence between the changes identified and the EPPO objectives, priorities and tasks.</li> <li>Number and type of actions (e.g. guidelines, cooperation efforts, projects, networks, activities, tools, etc.) implemented or participated by</li> </ul> | <ul style="list-style-type: none"> <li><b>Review of relevant EU documents</b> (including policy and legislative documents, strategies, studies and reports in the area of justice and related to PIF crimes).</li> <li><b>Review of relevant documents concerning the EPPO</b> (including single programming documents, annual reports, College decisions, rules of procedures, etc.).</li> <li><b>Consultations with the EPPO internal stakeholders</b> (College members, Administrative Director, Operations Unit, national support staff)</li> <li><b>Consultations with EPPO external stakeholders</b> (EU institutions including EU Commission, OLAF and JHA</li> </ul> |

| Evaluation question                                                                                                                                                                                                                    | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                        | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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|                                                                                                                                                                                                                                        | <p>areas of the cases dealt with by the EPPO has changed since its establishment.</p>                                                                                                                                                                                                                                                                                                                     | <p>the EPPO to align its objectives and/or tasks to emerging needs and changing context.</p> <ul style="list-style-type: none"> <li>• Type of new, emerging needs and priorities in the EU context we are likely to affect the work and responsibilities of the EPPO.</li> <li>• Trend in the number of cases dealt with by the EPPO per crime area.</li> <li>• Reference in EPPO documents to new priorities identified at the EU level.</li> <li>• Stakeholder perception on the type of actions needed by the EPPO to address emerging trends and evolving needs.</li> </ul>                                                                                                                                                                                                          | <p>Agencies, national competent authorities and national prosecutors)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><b>EQ3.3:</b> In particular, to what extent is the existing <b>material competence scope of the EPPO</b> aligned with the <b>evolving needs within the EU</b> especially with regard to addressing complex cross-border crimes?</p> | <ul style="list-style-type: none"> <li>• EPPO's competence scope is still adequate and aligned to the needs within the EU.</li> <li>• The objectives, competences and functions outlined in the EPPO Regulation are still relevant.</li> <li>• There are changes in the nature, type and complexity of cross-border crimes that require a change in the material competence scope of the EPPO.</li> </ul> | <ul style="list-style-type: none"> <li>• Type of new, emerging needs and priorities in the EU context we are likely to affect the work and responsibilities of the EPPO.</li> <li>• Number of instances where an interference or conflict with others' competence was identified.</li> <li>• Number and type of priority areas identified in the fight against cross-border crimes at the EU level currently outside the competence scope of the EPPO.</li> <li>• Stakeholder perception regarding necessary changes in the material competence of the EPPO to better deal with cross-border crimes and the protection of the EU financial interests.</li> <li>• Stakeholder perception on difficulties related to the division of competences between the EPPO and the other</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Review of relevant EU documents</b> (including policy and legislative documents, strategies, studies and reports in the area of justice and related to PIF crimes).</li> <li>• <b>Consultations with the EPPO internal stakeholders</b> (College members, Administrative Director, Operations Unit, national support staff).</li> <li>• <b>Consultations with EPPO external stakeholders</b> (EU institutions including EU Commission, OLAF and JHA Agencies, national competent authorities and national prosecutors).</li> <li>• <b>Case studies</b> (e.g. examining the EPPO's material competence and adequacy of the provisions included in the Regulation).</li> </ul> |

| Evaluation question                                                                                                                                                                                                                                                        | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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|                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | relevant components of the EU anti-fraud architecture.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>EQ3.4:</b> How well does the <b>system envisaged in the EPPO Regulation for cooperation on the international level</b> correspond to the <b>actual needs of the EPPO</b> , especially with regard to the cooperation with third States and international organisations? | <ul style="list-style-type: none"> <li>The definition of the cooperation provisions in the Regulation does not raise any issues of interpretation or clarity and it is aligned with the needs of the EPPO.</li> <li>The possibilities foreseen by the Regulation in terms of cross-border cooperation (especially with third countries and international organisations) are adequate to meet the needs of the EPPO.</li> <li>The objectives and requirements in terms of cooperation are feasible to implement vis-à-vis the EPPO's resources, capacities and legal framework.</li> </ul> | <ul style="list-style-type: none"> <li>Number and type of problems raised by the EPPO in implementing cross-border cooperation actions.</li> <li>Number and type of actions implemented or participated by the EPPO to enhance/improve cooperation with partners, in particular third States and international organisations.</li> <li>Number of working arrangements concluded with Third Countries' authorities.</li> <li>Number of organisations and networks where the EPPO is a member/observer.</li> <li>Stakeholder perception on the level of adequacy of the provisions of the Regulation on EPPO cooperation with Third Countries and international organisations.</li> <li>Stakeholder perception on the level of adequacy of the actions implemented by the EPPO to cooperate on the international level.</li> </ul> | <ul style="list-style-type: none"> <li><b>Review of relevant EU documents</b> (including policy and legislative documents, strategies, studies and reports in the area of justice and related to PIF crimes).</li> <li><b>Consultations with the EPPO internal stakeholders</b> (College members, Administrative Director, Operations Unit, national support staff).</li> <li><b>Consultations with EPPO external stakeholders</b> (EU institutions including EU Commission, national authorities in third countries, representatives from international institutions with international agreements or where the EPPO is a member/observer).</li> </ul> |

## Coherence

| Evaluation question                                                                                                                     | Judgement criteria                                                                                                                                                                                               | Examples of indicators                                                                                                                                                                                                             | Data sources / research methods                                                                                                                                                                                                       |
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| <b>EQ4: Internal Coherence: How well do the different provisions of the EPPO Regulation operate together to achieve its objectives?</b> | <ul style="list-style-type: none"> <li>The EPPO's tasks and responsibilities are clearly defined.</li> <li>The internal governance structure (European Chief Prosecutor, College, Permanent Chambers,</li> </ul> | <ul style="list-style-type: none"> <li>Stakeholder perceptions (e.g. EPPO prosecutors, legal experts) on whether the mandate is sufficiently clear.</li> <li>Evidence of discrepancies, ambiguities or conflicts in the</li> </ul> | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> (European Chief Prosecutor, Deputy European Chief Prosecutors, Senior Coordinator in the Fight against Organised Crime, European Prosecutors, European</li> </ul> |

| Evaluation question                                                                                                                                                                                                                                                                                                                                                                                                                        | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p>European Delegated Prosecutors) functions with clear roles and responsibilities.</p> <ul style="list-style-type: none"> <li>• The EPPO has a coherent process for handling investigations and prosecutions.</li> <li>• The EPPO's powers are effectively aligned with national legal frameworks.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>wording of the Regulation.</p> <ul style="list-style-type: none"> <li>• Number and nature of internal conflicts or inefficiencies reported in cooperation.</li> <li>• Stakeholder feedback on whether coordination works smoothly, as well as instances of procedural inefficiencies.</li> <li>• Evidence of legal or procedural barriers in specific Member States.</li> </ul>                                                                                                                                      | <p>Delegated Prosecutors, Legal Service, Operations and College Support Unit, Case Analysts, Financial Investigators, DG JUST).</p> <ul style="list-style-type: none"> <li>• <b>Desk research</b> (the EPPO Regulation, internal rules of procedure, annual reports, working arrangements and academic literature).</li> <li>• <b>Implementation assessment.</b></li> <li>• <b>Case studies</b> (e.g. examining how different EPPO levels coordinate investigations across multiple Member States).</li> </ul>                                                                                                                                                                                                                                                                                                     |
| <p><b>EQ5: External Coherence: In how far are EPPO's tasks clearly defined? What overlaps e.g. with other actors, or gaps or inconsistencies can be identified? How well does the existing legal framework, including existing instruments such as working arrangements, clarify the cooperation among the different actors? To what extent does the EPPO Regulation facilitate the cooperation between the EPPO and other actors?</b></p> | <ul style="list-style-type: none"> <li>• The EPPO's mandate is clearly defined and distinct from other EU and international bodies to avoid unnecessary overlaps or gaps.</li> <li>• The EPPO has structured mechanisms for seamless cooperation with OLAF, Eurojust, Europol, and other JHA actors.</li> <li>• The foreseen cooperation between the EPPO and AMLA is clearly defined.</li> <li>• The EPPO can cooperate with non-participating Member States through alternative legal channels.</li> <li>• The EPPO has functional legal and operational mechanisms to cooperate with third countries and international bodies.</li> <li>• The EPPO's role in financial crime investigations is complementary to that of the European Court of Auditors (ECA) and other</li> </ul> | <ul style="list-style-type: none"> <li>• Existence of clear legal provisions defining EPPO's scope, powers, and responsibilities.</li> <li>• Comparison of EPPO's mandate with OLAF, Eurojust, Europol, and national authorities to identify overlaps or gaps.</li> <li>• Stakeholder perceptions on the EPPO's mandate.</li> <li>• Number of cases where legal conflicts between EPPO and national authorities led to delays or complications.</li> <li>• Evidence of legal barriers at the national level.</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Targeted consultation</b> (European Chief Prosecutor, European Deputy Chief Prosecutors, Legal Service, Senior Coordinator in the Fight against Organised Crime, European Prosecutors, European Delegated Prosecutors, Strategy and Executive Unit, Operations and College Support Unit, OLAF, Eurojust, Europol, AMLA, DG JUST, DG HOME, DG BUDG, European Parliament, ECA, National Authorities, National Authorities in Non-Participating Member States, National Authorities in Third Countries).</li> <li>• <b>Desk research</b> (the EPPO Regulation, internal rules of procedure, annual reports, working arrangements, the Regulations on Eurojust, Europol and OLAF, European Parliament studies, and other relevant EU agencies and ECA Reports).</li> </ul> |

| Evaluation question                                                                                                                                                                                                          | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                                                                                                                                                                                                                              | financial oversight bodies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• <b>Implementation assessment.</b></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p><b>EQ5.1:</b> To what extent is the <b>EPPO's mandate coherent</b> with that of the <b>Justice and Home Affairs and anti-fraud agencies and bodies and the anti-fraud architecture of the EU</b>, in particular OLAF?</p> | <ul style="list-style-type: none"> <li>• The EPPO's mandate aligns with the objectives and functions of Justice and Home Affairs (JHA) agencies and EU anti-fraud institutions, particularly OLAF, ensuring clear complementarities in their roles.</li> <li>• There are structured mechanisms to facilitate effective operational coordination and information exchange between the EPPO and relevant bodies.</li> <li>• The investigation and prosecution procedures of the EPPO are coherent with those of OLAF, Europol, and Eurojust, ensuring jurisdictional clarity and procedural consistency.</li> <li>• The foreseen cooperation between EPPO and AMLA is clearly outlined.</li> <li>• The EPPO's role is clearly distinguished from that of other agencies, preventing unnecessary duplication of efforts and ensuring an efficient division of tasks.</li> <li>• The Hit/No-Hit system's ability to prevent parallel or redundant investigations.</li> </ul> | <ul style="list-style-type: none"> <li>• Degree of overlap or complementarity in mandates, roles, and legal frameworks.</li> <li>• References to the EPPO in the strategy documents of OLAF, Europol, Eurojust, and other relevant JHA agencies and bodies.</li> <li>• Feedback from stakeholders on the relationship between the EPPO and JHA agencies and bodies.</li> <li>• Awareness of stakeholders of how to approach a situation involving a potentially conflicting mandate.</li> <li>• Feedback from stakeholders on the information-sharing mechanisms between the EPPO and other agencies.</li> <li>• Number of reports of gaps and conflicts in mandates between the EPPO and the other JHA agencies and bodies.</li> <li>• Number of joint investigations and operations involving the EPPO and other agencies.</li> <li>• Number of reports of criminal conduct issued by OLAF to the EPPO.</li> <li>• Number of cases where the EPPO requested OLAF's support in investigations.</li> <li>• Number of matches on the Hit/No-Hit system.</li> <li>• Number of duplicated or overlapping investigations conducted by the EPPO</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Targeted consultation</b> (Deputy European Chief Prosecutors, Senior Coordinator in the Fight against Organised Crime, European Prosecutors, Legal Service, Operations and Support Unit, IT, Security and Corporate Services Unit, OLAF, Eurojust, Europol, AMLA, DG JUST, Independent Experts).</li> <li>• <b>Desk research</b> (the EPPO Regulation, Regulations on Europol, Eurojust, and OLAF, working arrangements, internal rules of procedure, annual reports, Commission reports, ECA reports).</li> <li>• <b>Case studies</b> (e.g. examining EPPO's cooperation with OLAF in large-scale VAT or customs fraud cases).</li> </ul> |

| Evaluation question                                                                                                                                                                                                                                                                       | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                              |
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|                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | and other JHA agencies and bodies.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>EQ5.2:</b> To what extent does the <b>EPPO Regulation facilitate appropriate cooperation with the EU Institutions</b> with which it has <b>working arrangements</b> , specifically the Commission?                                                                                     | <ul style="list-style-type: none"> <li>The EPPO Regulation provides a clear legal framework that facilitates appropriate cooperation between the EPPO and EU institutions with which it has working agreements.</li> <li>The existing working arrangements between the EPPO and relevant EU Institutions effectively support operational and strategic cooperation.</li> <li>The information-sharing and communication mechanisms between the EPPO and EU Institutions function without problems.</li> <li>The EPPO's collaboration with EU Institutions leads to concrete actions, such as improved fraud detection, case referrals, and policy developments.</li> </ul> | <ul style="list-style-type: none"> <li>Clarity and specificity of the provisions on cooperation in the EPPO Regulation and working arrangements.</li> <li>Stakeholder perceptions of whether the legal framework and working arrangements sufficiently support cooperation.</li> <li>Stakeholder perceptions of effectiveness in communication and data exchange.</li> <li>Number of fraud cases referred to EPPO by EU Institutions.</li> </ul>                                   | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> (Deputy European Chief Prosecutor, Senior Coordinator in the Fight against Organised Crime, Legal Service, Operations and Support Unit, DG JUST, DG HOME, DG BUDG, OLAF).</li> <li><b>Desk research</b> (the EPPO Regulation, working arrangements, annual reports and anti-fraud strategy reports).</li> </ul>                                                                          |
| <b>EQ5.3:</b> To what extent does the <b>EPPO Regulation facilitate appropriate cooperation between the EPPO and national authorities</b> ? Are there any legal barriers that hinder cooperation? Does Article 25(6) provide an adequate mechanism for resolving conflicts of competence? | <ul style="list-style-type: none"> <li>The EPPO Regulation establishes clear and effective provisions for cooperation between the EPPO and national authorities, ensuring smooth collaboration in investigations and prosecutions.</li> <li>The legal framework enables timely and efficient information exchange, joint investigations, and operational support between the EPPO and national authorities without unnecessary</li> </ul>                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>Presence of clear legal provisions in the EPPO Regulation defining cooperation with national authorities (e.g. Article 24 of the Regulation).</li> <li>Clear division of roles and responsibilities in working arrangements between the EPPO and national authorities.</li> <li>Extent of the delays with national authorities responding to requests.</li> <li>Feedback from stakeholders showing a clear division of roles and</li> </ul> | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> (Deputy European Chief Prosecutors, European Prosecutors, European Delegated Prosecutors, Senior Coordinator in the Fight against Organised Crime, Operations and College Support Unit, Legal Service, Case Analysts, Financial Investigators, National Authorities, Eurojust).</li> <li><b>Desk research</b> (the EPPO Regulation, working arrangements and annual reports).</li> </ul> |

| Evaluation question                                                                                                                                                                             | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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|                                                                                                                                                                                                 | <p>administrative burdens.</p> <ul style="list-style-type: none"> <li>The national authorities have a clear understanding of their roles and responsibilities in relation to the EPPO.</li> <li>There are no significant legal barriers exist that obstruct cooperation between the EPPO and national authorities, and any challenges identified are addressed through legal clarifications or procedural adjustments.</li> <li>Article 25(6) of the EPPO Regulation provides an adequate and effective mechanism for resolving conflicts of competence between the EPPO and national authorities.</li> </ul> | <p>responsibilities.</p> <ul style="list-style-type: none"> <li>Number of cases in each Member State – investigation, prosecution, and convictions.</li> <li>Number of conflicts of competences between the EPPO and national authorities, including the number successfully / not successfully resolved.</li> </ul>                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li><b>Implementation assessment.</b></li> <li><b>Case studies</b> (e.g. examining the EPPO's cooperation with national authorities in complex cross-border cases).</li> </ul>                                                                                                                                                                                                                                                                                              |
| <p><b>EQ5.4:</b> To what extent do the <b>Member States not participating in the EPPO</b> (i.e. Denmark, Hungary, Ireland) create <b>potential gaps in investigations and prosecutions</b>?</p> | <ul style="list-style-type: none"> <li>The quality of the cooperation on cross-border investigations and prosecutions of crimes affecting the EU's financial interests.</li> <li>The impact on the cooperation and information exchange between the EPPO and national authorities in those countries.</li> <li>The successful use of existing cooperation mechanisms (e.g. OLAF, Eurojust, mutual legal assistance) to mitigate the impact of non-participation.</li> <li>There are no delays and/or complications due to jurisdictional limitations in non-participating</li> </ul>                          | <ul style="list-style-type: none"> <li>Gaps in cross-border investigations and prosecutions of crimes affecting the EU's financial interests.</li> <li>Number of cases where the EPPO's jurisdictional limitations led to difficulties in investigations.</li> <li>Number of requests for information or assistance from the EPPO to non-participating Member States and their response rates.</li> <li>Stakeholder perceptions of the impact of non-participation.</li> <li>Average time taken for non-participating states to respond to EPPO-related requests.</li> <li>Number of cases where OLAF,</li> </ul> | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> (Deputy European Chief Prosecutors, European Prosecutors, European Delegated Prosecutors, Senior Coordinator in the Fight against Organised Crime, Operations and College Support Unit, Legal Service, Case Analysts, Financial Investigators, National Authorities in Non-Participating Member States, OLAF, Eurojust, DG JUST).</li> <li><b>Desk research</b> (the EPPO Regulation, working arrangements and press releases).</li> </ul> |

| Evaluation question                                                                                                                                                                         | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Data sources / research methods                                                                                                                                                                                                                                                                                                                    |
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|                                                                                                                                                                                             | <p>Member States.</p> <ul style="list-style-type: none"> <li>The national authorities in non-participating Member States cooperate with the EPPO, despite not being part of its jurisdiction.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>Eurojust, or mutual legal assistance effectively facilitated cooperation.</p> <ul style="list-style-type: none"> <li>Opinions of stakeholders on whether existing cooperation mechanisms effectively facilitate cooperation with non-participating Member States.</li> <li>Existence of working arrangements between the EPPO and non-participating Member States.</li> </ul>                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                    |
| <b>EQ5.5:</b> How does the <b>EPPO's cooperation with the European Court of Auditors (ECA)</b> , and other financial oversight bodies contribute to a <b>coherent anti-fraud strategy</b> ? | <ul style="list-style-type: none"> <li>The cooperation between the EPPO and the European Court of Auditors (ECA) and other financial oversight bodies contributes effectively to the EU's anti-fraud strategy.</li> <li>The information exchange and coordination between the EPPO, ECA, and other financial oversight bodies enhance the detection and investigation of fraud affecting the EU's financial interests.</li> <li>The existing legal and operational framework facilitates smooth collaboration between the EPPO and financial oversight bodies, with clear procedures and responsibilities.</li> <li>The cooperation mechanisms between the EPPO and financial oversight bodies prevent duplication of efforts and ensure a complementary approach to fraud detection and enforcement.</li> </ul> | <ul style="list-style-type: none"> <li>Presence of working arrangements between the EPPO and financial oversight bodies.</li> <li>Clear division of roles and responsibilities for cooperation in the working arrangements between the EPPO and financial oversight bodies.</li> <li>Cases where financial oversight bodies' audits led to EPPO investigations.</li> <li>Existence of clear guidelines for interaction.</li> <li>Stakeholder assessments of whether cooperation is positive and helpful.</li> <li>Number of fraud cases referred by ECA and financial oversight bodies to EPPO.</li> </ul> | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> (Deputy European Chief Prosecutors, Senior Coordinator in the Fight against Organised Crime, Legal Service, Operations and College Support Unit, ECA, DG JUST, DG BUDG).</li> <li><b>Desk research</b> (the EPPO Regulation, working arrangements and ECA reports).</li> </ul> |
| <b>EQ5.6:</b> To what extent is the <b>EPPO's</b>                                                                                                                                           | <ul style="list-style-type: none"> <li>The EPPO's legal framework</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Presence of legal obstacles preventing</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li><b>Targeted consultations</b> (European</li> </ul>                                                                                                                                                                                                                                                          |

| Evaluation question                                                                                                                                                                                                                                                  | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| <p><b>cooperation with third countries and international organisations</b> legally and operationally <b>coherent</b>? How well do existing mutual legal assistance treaties (MLATs) and cooperation arrangements facilitate EPPO's work in non-EU jurisdictions?</p> | <p>allows for cooperation with third countries.</p> <ul style="list-style-type: none"> <li>The operational cooperation between the EPPO and other third-country authorities results in the timely and efficient exchanges of information, evidence, and legal assistance.</li> <li>The existing MLATs and cooperation agreements provide adequate legal mechanisms for EPPO to request and receive assistance from third countries without unnecessary delays or obstacles.</li> <li>The EPPO's interactions with international organisations (e.g. UNODC, OECD, FATF) and third-country law enforcement agencies align with international legal standards.</li> <li>The absence of direct cooperation agreements with certain third countries does not create significant legal or operational gaps in the EPPO's ability to investigate and prosecute transnational financial crimes.</li> </ul> | <p>direct cooperation with certain jurisdictions.</p> <ul style="list-style-type: none"> <li>Alignment of EPPO's cooperation mechanisms with EU and international legal frameworks.</li> <li>Number of cases where EPPO successfully obtained evidence or cooperation from enlargement countries and other third countries.</li> <li>Stakeholder perceptions of the cooperation in practice.</li> <li>Number of requests for legal assistance processed successfully vs rejected/delayed.</li> <li>Number of formal collaborations, joint initiatives, or information exchanges between EPPO and international bodies.</li> <li>EPPO's alignment with international anti-corruption and anti-money laundering frameworks.</li> <li>Number of cases where lack of a cooperation agreement with a third country hindered investigations.</li> </ul> | <p>Deputy Chief Prosecutor, European Prosecutors, European Delegated Prosecutors, Senior Coordinator in the Fight against Organised Crime, Legal Service, Operations and Support Unit, Enlargement countries and other Third-Country National Authorities, OECD, FATF).</p> <ul style="list-style-type: none"> <li><b>Desk research</b> (the EPPO Regulation, working arrangements, annual reports, MLATs, the UNODC and FATF Conventions and OECD reports).</li> </ul> |
| <p><b>EQ6: External Coherence: To what extent is the EPPO's data protection regime aligned with Regulation (EU) 2018/1725 (EUDPR) and other relevant instruments of the EU data</b></p>                                                                              | <ul style="list-style-type: none"> <li>The EPPO's data protection framework is aligned with Regulation (EU) 2018/1725 (EUDPR) and other relevant EU data protection instruments.</li> <li>The EPPO has clear internal</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>Degree of alignment between the EPPO's data protection rules and EUDPR requirements.</li> <li>Official reports or legal assessments on the EPPO's adherence to EU data protection law.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> (Deputy European Chief Prosecutors, Legal Service, DPO, Operations and College Support Unit, National Data Protection Authorities, EDPS, DG JUST, individual Experts).</li> </ul>                                                                                                                                                                                                                   |

| Evaluation question                                                                                                                                                                                                                                                       | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Data sources / research methods                                                                                                                                                                                                                                                                                                                        |
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| <b>protection acquis?</b>                                                                                                                                                                                                                                                 | <p>procedures and mechanisms to ensure compliance with EU data protection rules in handling, storing, and sharing personal data.</p> <ul style="list-style-type: none"> <li>The cooperation between the EPPO and external actors (e.g. OLAF, Europol, Eurojust, national authorities) ensures that data sharing respects EU data protection standards.</li> <li>The EPPO's data protection regime effectively integrates oversight mechanisms, including the role of the European Data Protection Supervisor (EDPS) and internal Data Protection Officers (DPOs).</li> <li>The EPPO's operational practices, including data retention, security measures, and access controls, are aligned with EU data protection requirements.</li> </ul> | <ul style="list-style-type: none"> <li>The wording of agreements on data sharing between the EPPO and other EU/International actors.</li> <li>Stakeholder feedback on the balance between data protection and operational efficiency.</li> <li>Stakeholders' perception on the alignment of the EPPO's data protection regime with EUDPR and other EU data protection instruments.</li> <li>Frequency and outcomes of EDPS reviews, inspections, or recommendations concerning the EPPO.</li> <li>Stakeholder confidence in EPPO's cybersecurity and data protection safeguards.</li> <li>Number of complaints, legal challenges, or concerns raised by individuals or institutions regarding EPPO's data handling.</li> <li>Examples of data protection-related issues.</li> </ul> | <ul style="list-style-type: none"> <li><b>Desk research</b> (EPPO Regulation, Internal Guidance Documents, EUDPR, GDPR, Law Enforcement Directive, Charter of Fundamental Rights of the European Union, EDPS Decisions and Reports).</li> </ul>                                                                                                        |
| <b>EQ6.1:</b> How do the <b>data protection rules of the EPPO Regulation</b> and <b>national legislation</b> interact? Is it clear whether the national or EU data protection regime applies? More specifically, is it clear which EU data protection instrument applies? | <ul style="list-style-type: none"> <li>The legal framework defines the interaction between the EPPO Regulation's data protection provisions and national data protection laws.</li> <li>There is guidance on whether EU or national data protection laws apply in specific situations, such as investigations, data sharing, and cross-border cooperation.</li> <li>It is established which EU data protection instrument applies to</li> </ul>                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>Legal provisions detailing the relationship between the EPPO's data protection rules and national laws.</li> <li>Agreements or guidelines clarifying legal interaction.</li> <li>Consistency between EPPO's internal policies and the correct EU legal framework.</li> <li>Extent of stakeholder awareness and understanding of data protection responsibilities.</li> <li>Number of cases where data</li> </ul>                                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> (DPO, Legal Service, Case Analysts, National Authorities, EDPS).</li> <li><b>Desk research</b> (EPPO Regulation, Internal Guidance Documents, EUDPR, GDPR, Law Enforcement Directive, Charter of Fundamental Rights of the European Union, EDPS Decisions and Reports).</li> </ul> |

| Evaluation question                                                                                                                                                                                                                                                                            | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                         |
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|                                                                                                                                                                                                                                                                                                | <p>different aspects of EPPO's operations.</p> <ul style="list-style-type: none"> <li>The EPPO staff and national authorities have a shared understanding of data protection responsibilities and applicable legal frameworks in joint investigations.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                      | <p>protection uncertainties led to investigation delays or complications.</p> <ul style="list-style-type: none"> <li>Compliance of national law with the data protection provisions of the EPPO Regulation.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p><b>EQ6.2:</b> Does the <b>transfer of data to third countries</b> adhere to <b>EU data protection standards</b>? Do the mechanisms employed by the EPPO when transferring data to these countries, particularly those without adequacy decisions, comply with EU data protection rules?</p> | <ul style="list-style-type: none"> <li>The EPPO's data transfers to third countries comply with the requirements of Regulation (EU) 2018/1725, the GDPR, and other relevant EU data protection instruments.</li> <li>The mechanisms used for data transfers align with EU legal requirements and ensure adequate protection of personal data.</li> <li>For transfers to third countries without an adequacy decision, the EPPO implements appropriate safeguards.</li> <li>The EPPO has clear internal guidelines, procedures, and oversight mechanisms to ensure compliance with EU data protection rules in international data transfers.</li> </ul> | <ul style="list-style-type: none"> <li>Existence of legal provisions ensuring compliance with EU data protection rules in the EPPO's data transfers.</li> <li>Number of reported issues related to EPPO's international data transfers.</li> <li>Legal and operational consistency between EPPO's transfer mechanisms and EU data protection standards.</li> <li>Compliance with <i>Schrems</i> requirements, ensuring supplementary measures for transfers.</li> <li>Availability of additional safeguards in data transfers.</li> <li>Reports or feedback from the EDPS on the EPPO's compliance with international data transfer rules.</li> </ul> | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> (DPO, Legal Service, Case Analysts, EDPS, National Authorities, Third-Country Authorities).</li> <li><b>Desk research</b> (EPPO Regulation, Internal Guidance Documents, EUDPR, GDPR, Law Enforcement Directive, Charter of Fundamental Rights of the European Union, EDPS Decisions and Reports, CJEU case law, MLATs).</li> </ul> |
| <p><b>EQ6.3:</b> To what extent do the <b>European Data Protection Supervisor</b> (EDPS) and the <b>EPPO cooperate</b> to ensure <b>compliance with EU data protection rules</b>? How well does this cooperation support the</p>                                                               | <ul style="list-style-type: none"> <li>The EPPO has a structured and formalised cooperation framework with the EDPS.</li> <li>The EDPS provides timely and effective guidance, supervision, and recommendations to the EPPO</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>Existence of a clear definition of roles and responsibilities in the legal framework and/or other agreements.</li> <li>Frequency of consultations between the EPPO and the EDPS regarding data transfers.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li><b>Desk research</b> (EPPO Regulation, Internal Guidance Documents, EUDPR, GDPR, Law Enforcement Directive, Charter of Fundamental Rights of the European Union, EDPS Decisions and Reports, CJEU case law).</li> </ul>                                                                                                                                          |

| Evaluation question                                                                                                                                                                                                                                                                                                             | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| EPPO in aligning its operations with EU data protection standards, and are there any gaps or challenges in this collaboration?                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>to ensure compliance with EU data protection rules.</li> <li>The EPPO implements EDPS recommendations.</li> <li>Regular and structured communication channels exist between the EPPO and the EDPS.</li> </ul>                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>Implementation of EDPS recommendations in EPPO's data transfer policies.</li> <li>Any unresolved or recurring compliance issues identified by the EDPS.</li> <li>Feedback from EDPS on EPPO's internal data protection policies.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> (DPO, Legal Service, Strategy and Executive Office Unit, IT, Security and Corporate Services Unit, EDPS, EDPB).</li> </ul>                                                                                                                                                                                                                                                                                                                                                               |
| <b>EQ7: External Coherence: To what extent is the EPPO Regulation coherent with the fundamental rights framework established under the European Convention on Human Rights (ECHR), the EU Charter of Fundamental Rights (CFR), relevant EU directives on procedural safeguards, and the case law of the ECtHR and the CJEU?</b> | <ul style="list-style-type: none"> <li>The EPPO ensures compliance with the right to fair trial and defence rights, in line with Article 6 ECHR and Articles 47-48 CFR.</li> <li>The EPPO provides access to effective remedies and judicial review, in line with Article 13 ECHR and Article 47 CFR.</li> <li>The EPPO respects the principle of ne bis in idem, in line with Article 50 CFR and Protocol No. 7 ECHR.</li> </ul> <p>The EPPO guarantees victims' rights to information, participation, and access to remedies, in line with Directive (EU) 2012/29 and Article 47 CFR.</p> | <ul style="list-style-type: none"> <li>Stakeholder feedback from defence lawyers on their ability to effectively challenge EPPO decisions, EPPO compliance with procedural rights and avenues for redress.</li> <li>Stakeholder feedback from national judges on the quality of EPPO requests for coercive measures.</li> <li>Stakeholder feedback from defence lawyers on the risk of double prosecution in cross-border cases.</li> <li>Stakeholder interviews with victim support organisations on the accessibility of EPPO procedures.</li> <li>Number of victim complaints filed against the EPPO for lack of access to justice.</li> </ul> | <ul style="list-style-type: none"> <li><b>Desk research</b> (the EPPO Regulation, ECHR, CFR, Directive (EU) 2016/343, Directive (EU) 2013/48, Directive (EU) 2012/13, Directive 2010/64, Directive 2016/1919, Directive 2016/800, Directive (EU) 2012/29, CJEU case law, ECtHR case law, annual reports and reports from CSOs).</li> <li><b>Targeted consultation</b> (Legal Service, EDPs, Defence Lawyers, Fair Trials, National Prosecutors and Judges, Victim Support Organisations, Academics whose expertise focuses on procedural rights).</li> </ul> |

## EU added value

| Evaluation question                                                         | Judgement criteria                                                                                               | Examples of indicators                                                                                                        | Data sources / research methods                                                                                         |
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| <b>EQ8: To what extent could the identified changes / results have been</b> | <ul style="list-style-type: none"> <li>Similar changes / results could have been achieved at MS/EU or</li> </ul> | <ul style="list-style-type: none"> <li>Number of cross-border investigations before and after the establishment of</li> </ul> | <ul style="list-style-type: none"> <li><b>Desk research</b> (EPPO Regulation, IA and explanatory memorandum,</li> </ul> |

| Evaluation question                                                                                                                                                                   | Judgement criteria                                                                                                                                                                                                                                                                                                                                                                                                                                   | Examples of indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| <b>achieved without the EPPO / the EPPO Regulation?</b>                                                                                                                               | <p>international level.</p> <ul style="list-style-type: none"> <li>• Similar changes/results could have been achieved without the 2017 EPPO Regulation.</li> <li>• The subsidiarity analysis in the IA / explanatory memorandum was valid, and the EPPO Regulation remains fit for purpose.</li> </ul>                                                                                                                                               | <p>the EPPO.</p> <ul style="list-style-type: none"> <li>• Amounts recovered before and after the establishment of the EPPO.</li> <li>• Stakeholder perception of the type of changes brought about by the EPPO Regulation.</li> <li>• Stakeholder perception whether the subsidiarity analysis was valid.</li> <li>• Types of changes/results that stakeholders consider would not have been achieved at MS/EU or international level without the EPPO.</li> <li>• Types of changes/results that stakeholders consider would not have been possible without the 2017 EPPO Regulation.</li> <li>• Stakeholder perception whether stopping the EPPO's activities would have negative / positive consequences.</li> <li>• Subsidiarity justification raised in the IA / explanatory memorandum that have been achieved by the EPPO.</li> </ul> | <p>changes/results of EPPO as outlined in Annual Activity Reports, etc.).</p> <ul style="list-style-type: none"> <li>• <b>Targeted consultation</b> <ul style="list-style-type: none"> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director, Unit and Sector representatives);</li> <li>- with external stakeholders (EU IBOAs, national authorities and practitioners).</li> </ul> </li> <li>• <b>Online surveys.</b></li> </ul>         |
| <b>EQ8.1: Which, if any, objectives of the EPPO Regulation and the EPPO could have been achieved, to a similar level or more, by the Member States acting alone (and if so, how)?</b> | <ul style="list-style-type: none"> <li>• Achieving the objectives of the EPPO Regulation goes beyond what could have been achieved, to a similar level or ore, by the Member States acting alone.</li> <li>• Additional target groups have been addressed that would not have been addressed by the Member States acting alone (evidence of scope effects).</li> <li>• A higher volume of services has been offered, which could not have</li> </ul> | <ul style="list-style-type: none"> <li>• Stakeholders' perceptions of the objectives of the EPPO and the EPPO Regulation that could not have been achieved by Member States acting alone.</li> <li>• Stakeholder perceptions which objectives of the EPPO and the EPPO Regulation might have been achieved sufficiently by the Member States acting alone.</li> <li>• Stakeholder perceptions on whether possible scope and scale effects have</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>• <b>Desk research</b> (e.g. performance data related to the tasks of the EPPO).</li> <li>• <b>Targeted consultation</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, such as EU Commission, OLAF and JHA Agencies, national competent authorities and national prosecutors);</li> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director).</li> </ul> </li> </ul> |

| Evaluation question                                                                                                                                                                                                                           | Judgement criteria                                                                                                                                                                                                                                                                                                          | Examples of indicators                                                                                                                                                                                                                                                                                                                                                           | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|                                                                                                                                                                                                                                               | <p>been achieved by Member States acting alone (evidence of scale effects).</p> <ul style="list-style-type: none"> <li>A higher volume of end users have been addressed, which could not have been achieved by Member States acting alone (evidence of scale effects).</li> </ul>                                           | <p>been achieved.</p> <ul style="list-style-type: none"> <li>Number of prosecutions / convictions for offences affecting the EU's financial interests handed down by national courts, disaggregated by year.</li> </ul>                                                                                                                                                          | <ul style="list-style-type: none"> <li><b>Online surveys</b></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p><b>EQ8.2:</b> To what extent can the resulting <b>benefits</b> be <b>measured</b> when compared with the <b>relocation of human and operational resources</b> from the participating Member States to the EPPO?</p>                        | <ul style="list-style-type: none"> <li>The benefits outweigh any losses made by participating Member States through the relocation of human and financial resources to the EPPO.</li> </ul>                                                                                                                                 | <ul style="list-style-type: none"> <li>Evidence of benefits in participating Member States to the EPPO vs activities at Member State level.</li> <li>Stakeholder perception on the extent to which the resulting benefits outweigh the costs of relocation of human resources and operational resources from the participating Member States to the EPPO.</li> </ul>             | <ul style="list-style-type: none"> <li><b>Desk research</b> (e.g. evidence of benefits / losses in participating Member States).</li> <li><b>Targeted consultation</b> <ul style="list-style-type: none"> <li>with external stakeholders (EU IBOAs, such as EU Commission and JHA Agencies, national competent authorities and national prosecutors);</li> <li>with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director).</li> </ul> </li> <li><b>Online surveys</b></li> <li><b>Case studies</b> (e.g. examining the potential benefits of the EPPO for participating Member States).</li> </ul> |
| <p><b>EQ8.3:</b> To what extent have the <b>EPPO's activities and cooperation with the JHA and anti-fraud policy areas</b> helped to <b>improve</b> the ability of Member States compared to what they could do at <b>national level</b>?</p> | <ul style="list-style-type: none"> <li>The EPPO's activities and cooperation with the JHA policy area helped to improve the ability of Member States, compared to what they could do at national level.</li> <li>Member States acting at national / regional levels could not have achieved similar activities /</li> </ul> | <ul style="list-style-type: none"> <li>Types of activities / cooperation with the JHA policy area that stakeholders consider could have been achieved by Member States acting at national / regional levels.</li> <li>Number of prosecutions / convictions for offences affecting the EU's financial interests handed down by national courts, disaggregated by year.</li> </ul> | <ul style="list-style-type: none"> <li><b>Targeted consultation</b> <ul style="list-style-type: none"> <li>with external stakeholders (EU IBOAs, such as EU Commission and JHA Agencies, national competent authorities and national prosecutors);</li> <li>with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers,</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                               |

| Evaluation question                                                                                                                                                                         | Judgement criteria                                                                                                                                                       | Examples of indicators                                                                                                                                                                                                                  | Data sources / research methods                                                                                                                                                                                                                                                                                                                                                                                                                |
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|                                                                                                                                                                                             | cooperation with the JHA policy area.                                                                                                                                    |                                                                                                                                                                                                                                         | Administrative Director).<br><ul style="list-style-type: none"> <li>• <b>Online surveys.</b></li> <li>• <b>Focus groups</b> (EDPs/EPs, national practitioners).</li> </ul>                                                                                                                                                                                                                                                                     |
| <b>EQ8.4:</b> What was the <b>contribution of the EPPO to the JHA and anti-fraud policy areas</b> , for example, in terms of cooperation with other JHA and anti-fraud agencies and bodies? | <ul style="list-style-type: none"> <li>• The EPPO has contributed to the JHA policy area, for example through cooperation with other JHA agencies and bodies.</li> </ul> | <ul style="list-style-type: none"> <li>• Examples / types of EPPO contributions to the JHA policy area.</li> <li>• Stakeholder perception of the number / types / quality of the EPPO's contribution to the JHA policy area.</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Targeted consultation</b> <ul style="list-style-type: none"> <li>- with external stakeholders (EU IBOAs, such as EU Commission, OLAF and JHA Agencies, national competent authorities and national prosecutors);</li> <li>- with internal stakeholders (European Chief Prosecutor, College, Permanent Chambers, Administrative Director).</li> </ul> </li> <li>• <b>Online surveys.</b></li> </ul> |

### Evaluation questions: summary responses

The below table presents a **summary of the key findings** for each research and evaluation question.

### Effectiveness

| Research questions                                                                                                                                                | Key findings                                                                                                                                                                   |
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| EQ1: To what extent has progress been made towards achieving the objectives of the EPPO considering the expectations and the working arrangements included on the | <i>Positive impact across all four specific objectives and the general objective of the EPPO. Further detail provided in the answers to the more specific questions below.</i> |

| Research questions                                                                                                                                                                              | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| Regulation?                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| EQ1.1: To what extent have the EPPO's activities and operations contributed to achieving the overall EU's policy objective and priority of fighting crime against the EU's financial interests? | <p>Substantial Increase in the number of cases: Since becoming operational, the EPPO has overseen a dramatic rise in caseload, with active investigations growing from 576 in 2021 to a projected 12,030 by 2025, and indictments increasing from 5 to 275 over the same period.</p> <p>Uncovering a "Continent of Crime": The EPPO has successfully identified and prosecuted large-scale transnational crimes, such as Missing Trader Intra-Community (MTIC) fraud, which were previously undetected or deprioritized by national authorities. A landmark example is Operation Admiral, which uncovered a criminal network of 9 000 companies and an estimated EUR 2.9 billion in damages.</p> <p>A majority of surveyed national practitioners and authorities agree that the EPPO has effectively addressed crimes that would otherwise have remained ignored. Specifically, 90% of responding Member States believe the EPPO has strengthened the protection of the Union's financial interests to a great or moderate extent.</p>                                                                                                                                                                                                                                                                                                                                                                                                                            |
| EQ1.2: To what extent do the rules on the material competence of the EPPO allow or prevent the Office from fulfilling its mission?                                                              | <p>To a large extent, the material competence rules allow the EPPO to fulfil its mission in relation to core PIF criminality, but they constrain effectiveness at the margins.</p> <p>The framework clearly enables the EPPO to act on the main forms of criminality within its mandate, including core PIF offences, cross-border fraud and mixed fact patterns, which is reflected in the scale and profile of operational activity.</p> <p>By end-2025, the EPPO had 3 602 active cases, including 981 revenue fraud cases and 615 cases containing an inextricably linked offence, indicating that the competence framework is operationally significant rather than marginal. This is consistent with the Regulation, which anchors EPPO competence in offences affecting the Union's financial interests and, under defined conditions, offences that are inextricably linked to them.</p> <p>At the same time, the evidence indicates recurring frictions in borderline cases, especially around the Article 22(2) "focus" criterion for criminal organisations, Article 22(4) exclusion of national direct taxes, and Article 25(3) conditions for linked offences. These issues appear to generate delays, fragmentation, uneven treatment across Member States and, in some cases, missed investigative opportunities.</p> <p>The overall judgement is therefore that the framework is broadly enabling but only partially effective at the margins.</p> |
| EQ1.3: How effective is the cooperation and information exchange between the EPPO and the national competent authorities and to what extent has the                                             | <p>Cooperation and information exchange between the EPPO and national competent authorities appear to be largely effective and have led to tangible improvements in overall coordination, although the evidence is stronger on operational establishment and increasing use than on fully verified performance against all planned targets.</p> <p>The evidence indicates that the EPPO has put in place and operationalised standardised reporting and exchange mechanisms, centralised intake and triage, secure channels and structured cooperation with national and EU partners.</p> <p>Operational use has also increased markedly: in 2025 the EPPO processed 6 966 reports and opened 2 030 investigations, which the EPPO itself links partly to improved cooperation with relevant national authorities. The underlying legal architecture is also geared towards close cooperation</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| Research questions                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| <p>cooperation and information exchange required by the establishment of the EPPO led to improvements in overall coordination?</p>                                                                                                                                                                                                                                                                                                                                   | <p>and mutual information exchange with OLAF, Europol, Eurojust and national authorities.</p> <p>At the same time, some important caveats remain. The evidence does not allow full verification of certain SPD-style performance targets, especially timeliness targets, and the ECA audit points to continuing weaknesses in downstream information flows, including incomplete communication of discontinued cases and the fact that the impact of the revised November 2024 reporting template could not yet be assessed.</p> <p>The overall judgement is therefore broadly positive but qualified, with clear coordination gains in practice, though not all dimensions of performance can yet be verified robustly.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>EQ1.4: Were adequate procedures put in place - and if so, to what extent - to ensure consistent investigation and prosecution of PIF crimes across the participating EU Member States, thus ensuring that similar cases in different Member States are duly investigated by the EPPO? Were there cases where similar investigations led to prosecutions in one Member State but not in another, even where the evidence base was adequate in both situations?</p> | <p>The EPPO has put in place a number of procedures, internal guidelines and organisational arrangements that are capable of supporting greater consistency in cross-border investigation and prosecution, but the available evidence does not allow a robust conclusion on whether similar cases have in practice been treated consistently across Member States.</p> <p>The Regulation itself is designed around a single office model with central monitoring, direction and supervision, and with Permanent Chambers tasked with ensuring coherence in investigations and prosecutions. The evidence also points to concrete procedural instruments intended to harmonise practice, notably the Article 31 Guidelines and structured arrangements for cross-border assignments and evidence gathering. However, the study evidence remains much stronger on the existence and adequacy of procedures in design terms than on demonstrable outcome consistency across jurisdictions.</p> <p>In particular, the data available does not permit identification of specific comparable cases where the evidence base was adequate in both situations but prosecution occurred in one Member State and not another. It is therefore more defensible to conclude that procedures for consistency have been put in place to a meaningful extent, but evidence of their results in ensuring equivalent treatment of similar cases remains limited.</p> |
| <p>EQ1.5: To what extent has the EPPO managed, in practice, to direct</p>                                                                                                                                                                                                                                                                                                                                                                                            | <p>To a large extent, the EPPO has managed in practice to direct investigations and prosecutions across the participating Member States and to coordinate cross-border investigations effectively, but the quality and speed of that direction remain partly dependent on national capacities and procedures.</p> <p>The evidence indicates that the EPPO is functioning not merely as a coordination platform, but as an operational prosecutor's office acting through</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Research questions                                                                                                                                                                     | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| investigations and prosecutions in the Member States, and ensure effective coordination of its cross-border investigations and prosecutions                                            | <p>its decentralised structure. The Regulation provides for this through a single-office model, central monitoring and direction, Permanent Chamber decision-making, and the power to instruct European Delegated Prosecutors.</p> <p>In operational terms, the 2025 Annual Report shows a substantial and expanding caseload, with 6 966 reports processed, 2 030 investigations opened and 27% of active investigations having a cross-border dimension. It also records decisions assigning measures to assisting EDPs in other participating Member States, which is a direct proxy for active cross-border operational coordination. This supports a broadly positive assessment.</p> <p>However, the evidence also points to constraints linked to national implementation conditions, including police support, database access, procedural bottlenecks and other national operational dependencies. The ECA likewise notes that national authorities remain the EPPO's primary source of support, while EU-body support is additional and comparatively limited.</p> <p>The overall finding is therefore that the EPPO has largely succeeded in directing and coordinating investigations in practice, but not yet under uniformly favourable operational conditions across all jurisdictions.</p>                                                                                                                                                                                                        |
| EQ1.6: To what extent have the differences in the national implementation of the PIF Directive had an impact on the EPPO's ability to prevent fraud to the Union's financial interest? | <p>Differences in national implementation of the PIF Directive have had a meaningful but uneven negative impact on the EPPO's preventive capacity. Under the Regulation, EPPO competence is anchored in PIF offences as implemented in national law, so divergences in national transposition and interpretation can affect what is treated in practice as PIF-relevant, how quickly cases are reported and verified, and whether mixed schemes can be pursued coherently.</p> <p>The evidence suggests four main prevention-relevant pathways: first, narrower national offence definitions or reporting frameworks may filter out relevant conduct before it reaches the EPPO; second, temporal gaps in criminalisation can create periods in which the EPPO cannot act; third, divergent national sanction structures can interact with Article 25(3)(a) to limit EPPO handling of mixed schemes; and fourth, divergent interpretation of key PIF elements, notably around serious cross-border VAT fraud and procurement fraud, can delay or narrow competence verification and case opening.</p> <p>The impact does not appear to prevent EPPO action generally, but it does appear to reduce the timeliness, coherence and consistency of preventive criminal follow-up in specific high-leverage areas. Given the Better Regulation requirement to avoid over-claiming causality where indicators are limited, this should be framed as a contribution-based judgement rather than causal attribution.</p> |
| EQ1.7: To what extent can the system of shared competence between the EPPO and the national authorities in combating crimes affecting the Union's financial                            | <p>The shared competence model can be considered broadly adequate in legal design and institutional logic, but only conditionally adequate in practice. The Regulation expressly establishes a system of shared competence based on the EPPO's right of evocation, supported by duties of reporting and sincere cooperation. In design terms, the model gives the EPPO priority to act while allowing it to operate through national criminal justice systems, which is also consistent with the original intervention logic of overcoming fragmented national prosecution of offences affecting the Union's financial interests. In practice, however, adequacy depends heavily on how national systems operationalise the model.</p> <p>The evidence points to frictions in delayed or filtered reporting, competence disputes, and uneven national operational support, including database access and investigative support. The recent ECA report is consistent with these concerns, noting that the current reporting and information-sharing system does not ensure that all relevant allegations are assessed efficiently by the EPPO and that information exchange weaknesses limit protective action.</p>                                                                                                                                                                                                                                                                                                |

| Research questions                                                                                                                                                                                                                                    | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| interests, based e.g. on the right of evocation of the EPPO, be considered to be adequate?                                                                                                                                                            | The overall judgement is therefore that the system is workable and generally fit for purpose, but not uniformly effective across Member States.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| EQ1.8: How effective have the EPPO's governance structure (in particular the division of tasks between the European Chief Prosecutor, the College, and the Permanent Chambers) and working practices been in enabling the EPPO to fulfil its mission? | <p>The EPPO's governance structure and working practices appear broadly effective in enabling mission delivery, but with important constraints affecting proportionality, scalability and the smooth operation of the decision chain across diverse national systems.</p> <p>The legal design provides a coherent central governance framework: the European Chief Prosecutor heads and directs the Office, the College sets strategic priorities and general rules, and the Permanent Chambers monitor investigations and prosecutions and take key operational decisions, including prosecution, dismissal, referral and simplified procedures.</p> <p>The Regulation also includes mechanisms intended to support continuity, consistency and proportionality, including written procedures, delegation of certain Permanent Chamber decisions in less serious or less complex cases, and reporting lines designed to ensure coherence across the Office.</p> <p>The available evidence base is also limited, as it relies mainly on documentary review, senior EPPO input, external stakeholders and a small number of former EP perspectives rather than broader direct feedback from EPs and EDPs.</p> <p>Overall, the governance model is broadly fit for purpose and has supported mission delivery, but not without friction, and its effectiveness at scale remains partly conditional on national procedural environments and operational support tools.</p> |
| EQ1.9: How effective is the cooperation between the EPPO and the EU institutions, bodies, offices and agencies in the investigation of PIF offences, the recovery of funds and application of administrative measures?                                | <p>The EPPO has supported cooperation with EU IBOAs to an extent that positively contributed to operational delivery and information exchange.</p> <p>However, some stakeholders described the cooperation as request-driven and sometimes slowed by mismatches in assumptions about who holds operational documentation (e.g. misunderstanding of concepts such as shared management of EU funds).</p> <p>Cooperation between the EPPO and OLAF is increasing but still lacks effectiveness in practice. For example, information sharing remains limited, the hit/no hit process is manual and considered outdated, and there is a continued risk of duplication or delays, including limited EPPO reporting to OLAF (as noted by the ECA).</p> <p>Cooperation between the EPPO and Europol is effective and, in many respects, fit for purpose. Constraints remain, including Member State ownership of certain data and the absence of liaison officer arrangements, despite being foreseen.</p> <p>Changes to the VAT administrative cooperation framework would significantly improve EPPO access to tax data and reduce inefficiencies.</p>                                                                                                                                                                                                                                                                                                                      |

| Research questions                                                                                                                                                                                                                                                                                                                              | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| EQ1.10: How effective is the cooperation with the competent authorities of non-participating Member States, enlargement countries and other third countries, as well as with international organisations? Do the rules on the representation of the EPPO in the international fora enable the EPPO to fulfil its statutory mission effectively? | <p>Cooperation with Third Countries is expanding, but some challenges persist: the EPPO increased cooperation via WAs and MoUs, yet third countries do not always recognise the EPPO as a competent judicial partner, creating risks of delays and uncertainty over evidence and data transfer.</p> <p>The EPPO has also formalised cooperation with a number of organisations and networks, and is providing training activities, workshops and other support activities as part of his cooperation.</p> <p>The number of NPMS to the EPPO has reduced over the evaluation period. The EPPO's strategy has been to ensure that ties and cooperation with NPMS are strong, as it is crucial for investigating and prosecuting cross-border cases and for the recovery of assets. The EPPO Signed WA with the Office of the Prosecutor General of Hungary in 2021 and the Danish Ministry of Justice in 2023. In 2023, cooperation formally started with Ireland. However, some experiences of parallel proceedings were identified where both the EPPO and Hungarian authorities were conducting investigations over the same crime.</p> |
| EQ1.11: To what extent have the EPPO's activities and operations led to a higher number of reports, investigations, and prosecutions of PIF crimes, including large scale cross-border offences such as VAT carousel fraud?                                                                                                                     | <p>The EPPO has contributed to uncovering previously undetected criminality: The EPPO has successfully identified a "continent of PIF crime," specifically targeting complex transnational schemes like Missing Trader Intra-Community (MTIC) fraud that were frequently overlooked or deprioritized by national authorities. A prime example is Operation Admiral, which uncovered a EUR 2.9 billion network that a stakeholder noted would likely never have been investigated under previous national frameworks.</p> <p>During the EPPO's preparatory phase, over half of the Member States reported having no relevant statistics or cases related to the crimes within the office's jurisdiction, indicating that these offences were significantly under-prosecuted at the national level.</p>                                                                                                                                                                                                                                                                                                                                    |
| EQ1.12: To what extent have the prosecutions carried                                                                                                                                                                                                                                                                                            | The volume of indictments issued by the EPPO has escalated from only five in 2021 to a projected 275 in 2025. Furthermore, the number of convictions resulting from these prosecutions more than doubled annually between 2022 and 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| Research questions                                                                                                                                                                                    | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| out by the EPPO led to a higher number of indictments and convictions for PIF offences in participating Member States compared to the number of prior national indictments and convictions?           | <p>Enhanced Procedural Efficiency: Internal stakeholders have observed that the high level of proof generated by transnational EPPO investigations has led to an increased frequency of defendants pleading guilty. This shift has notably reduced the length of court proceedings compared to traditional national financial crime investigations.</p> <p>The effectiveness of the EPPO is, however, limited by structural issues such as a lack of staffing (at the central, decentralised levels as well as the support it receives in some Member States).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| EQ1.13: To what extent have the amounts seized, confiscated, and recovered increased both in the participating Member States and the Union?                                                           | <p>The amounts seized and frozen since the EPPO's operational set up in 2021 have increased demonstrating the maturing evolution of the EPPO into mature institution with a proactive asset-recovery strategy.</p> <p>An important distinction must be made between the value of freezing orders granted and the value of assets effectively frozen within a specific reporting year. In 2024 for instance, while EUR 2.42 billion in freezing orders were granted, the actual value of assets physically secured and frozen by the office amounted to EUR 849 million. Between 2022 and 2024, an average of 25.3% of value of assets for which a freezing order was granted were actually seized.</p> <p>Data on the final recovery of assets is much more difficult to collect. Assets can only be considered recovered at the conclusion of judicial proceedings that can span several years, once all remedies have been exhausted. Furthermore, while the EPPO addresses crimes affecting the financial interests of the Union, the situation regarding the recovery of assets is more complex.</p> <p>The amounts seized and confiscated have increased, however, in the absence of data on recovered assets means that the final judgment for this question is amber.</p> |
| EQ1.14: To what extent have the EPPO's investigations and prosecutions and their judicial outcome contributed to a better protection of the Union's financial interest and had any impact on relevant | <p>While it is difficult to compare the current situation with that before the establishment of the EPPO. Only patchy information as available on the PIF-related crimes, and it is notoriously difficult to quantify crime trends, and more specifically the impact the EPPO has on these.</p> <p>However, there is anecdotal evidence pointing to the EPPO having some impact, including:</p> <p>that the turnover of the small electronic goods sector, which was known amongst prosecutors and investigators as a sector often chosen by organised criminal groups to undertake MITC fraud, reduced drastically after the Admiral case. This tends to support the idea that the EPPO has had a role in influencing the way in which criminal organisations operate</p> <p>the reactive behaviour of criminal networks, which have begun "forum shopping" or adjusting their financial thresholds to avoid EPPO detection.</p> <p>The findings to the previous EQs (especially, EQ 1.1, EQ 1.12 and EQ 1.13) tend to show that while it may not be possible to demonstrate the impact of the EPPO on crime trends, it is on course to doing so.</p>                                                                                                                           |

| Research questions | Key findings |
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| crime trends?      |              |

## Efficiency

| Research questions                                                                                                                                                                  | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| EQ2: To what extent has the EPPO fulfilled its objectives at the lowest costs?                                                                                                      | Overall, a qualitative assessment indicates that the benefits of the EPPO significantly outweigh its costs, delivering operational efficiencies that were previously unattainable under the fragmented pre-EPPO system.                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| EQ2.1: To what extent has the EPPO used the resources allocated to it by the budgetary authority efficiently to attain its objectives?                                              | The EPPO has generally used its allocated resources efficiently, demonstrating increased organisational efficiency as its operational maturity has developed. This is evidenced by the significant rise in the ratio of active cases at year-end per staff member – from 2.0 in 2021 to 5.9 in 2024 – and per European Delegated Prosecutor (EDP), which reached 16.1 in 2024. Despite a “significant dissonance” between the original legislative estimates (LFS) and the actual workload, the office has managed to achieve high budget execution and utilisation rates.                                                                                             |
| EQ2.2: Which areas, if any, can be identified where the EPPO’s activities and operations turned out to be too expensive or deliver too few benefits compared to the costs incurred? | Stakeholders provided limited feedback identifying specific activities that were considered too expensive or delivered insufficient benefits relative to their cost. Rather than finding specific operations to be inherently "costly," the analysis highlights that efficiency was primarily hindered by external and structural challenges, such as national-level variance in support and the perceived "severe underfunding" of core administrative functions within the central EPPO. One minor area of limited utility noted was the low awareness and use of Article 91(6), which allows for financial support for exceptionally costly investigative measures. |
| EQ2.3: Which are the areas (processes, governance, cooperation arrangements, IT services, etc), if any, where there is potential for simplification and costs savings, and why?     | Potential for simplification highlighted in relation to IT services and information exchange, particularly regarding the EPPO Case Management System (CMS), which is currently considered to be “burdensome” and leads to overqualified EDPs needing to perform manual data entry because national assistants lack system access. In addition, enabling direct access to Eurofisc databases, rather than the current indirect method via Member States, would also generate useful efficiency gains. Automating core HR processes and integrating AI tools for data analysis could also save costs and allow staff to focus on higher-value operational tasks.         |
| EQ2.4: How efficient are the EPPO’s working practices both from the operational point of view and from the organisational set-up?                                                   | The EPPO’s working practices are generally assessed as efficient, particularly its ability to mobilise resources and coordinate investigations across multiple jurisdictions. However, the Permanent Chambers are sometimes viewed as “excessive” for simpler files, and their role in taking decisions over national prosecutors was flagged as a potential challenge. Furthermore, the organisational setup has suffered from a perceived lack of administrative support, forcing overqualified personnel to conduct basic tasks, and the CMS remains "not user-friendly" for daily operational needs.                                                               |

| Research questions                                                                                                                                                                                                                                                                                                                      | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| EQ2.5: To what extent has the expected cooperation and sharing/allocation of resources between the EPPO and the Member States contributed to efficient investigations by the EPPO?                                                                                                                                                      | While the EPPO has improved the overall speed and efficiency of investigations, its success is limited by significant national variance in the resources provided by participating Member States, as well as in the implementation contexts across the Member States. As of year-end 2025, only seven participating Member States had provided dedicated investigative support to the EPPO, and negotiations for such support remain “very burdensome” for the EPPO leadership. Efficiency is further challenged by a reliance on machine translations and unequal allocation of National EDP Assistants (NEDPAs), whose numbers range from 0.1 to 2.4 per EDP depending on the country. |
| EQ2.6: To what extent has the EPPO managed to streamline procedures in its cooperation with the Commission and other EU institutions, bodies offices and agencies, in particular OLAF, Eurojust and Europol, thereby enhancing the protection of the Union’s financial interests and strengthening the Union’s anti-fraud architecture? | The EPPO has established a solid governance framework through working arrangements, Memoranda of Understanding and regular meetings with partners like OLAF, Europol, and Eurojust. While relationships are generally positive, streamlining is still required for information exchange, particularly the implementation of an automated "hit/no-hit" system and better substantiation of case referrals. Friction remains regarding Article 103(2), where the Commission seeks more timely information to take administrative actions, while the EPPO often delays sharing data to avoid jeopardising ongoing criminal investigations.                                                  |

## Coherence

| Research questions                                                                                                               | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| EQ4: Internal Coherence: How well do the different provisions of the EPPO Regulation operate together to achieve its objectives? | <p>EPPO’s material competence, particularly in relation to the notion of the “focus” of criminal activity as set out in Article 22(2), remains a source of concern. The ambiguity surrounding this concept creates a risk of inconsistent interpretation and application across Member States, which may lead to certain cases not being reported to the EPPO.</p> <p>The framework for “inextricably linked offences” remains fragmented. While Article 22(3) allows the EPPO to extend its competence beyond PIF offences, this is limited by Article 25(3). The relationship between these provisions is unclear, and stakeholders report practical uncertainties, particularly concerning the “instrumentality test”.</p> <p>16 Member States have not designated judicial authorities to solve disputes over the attribution of competences as envisaged under Article 25(6) and have not provided for the judicial review of such decisions. This widespread reliance on prosecutorial authorities to resolve conflicts of competence points to a structural breach of the EPPO Regulation that continues to hinder full alignment with the</p> |

| Research questions                                                                                                                                                                                                                                                                                                                                                                                                                  | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>procedural guarantees underpinning Article 25(6), with direct implications for compliance with Article 42(2)(c). Where national prosecutorial authorities are designated to resolve conflicts of competence, they cannot submit preliminary references to the CJEU under Article 267 TFEU, as required by Article 42(2)(c) of the Regulation. Issues of competence are therefore not decided in line with the basic requirements of Union law.</p> <p>The G.K. and Others (C-281/22) clarifies Article 31 by defining the roles of handling and assisting EDPs and reinforcing the EPPO as a single Union body, notably by limiting judicial review in the assisting Member State to enforcement aspects. Shortcomings persist regarding the scope and modalities of judicial safeguards in cross-border investigations, leading to potential inconsistencies in the level of fundamental rights protection across Member States.</p> <p>The coexistence of the EPPO's independent mandate under Articles 4 and 6(1) with national systems retaining investigative judges, inquiring magistrates and/or customs authorities creates structural tensions, potentially undermining the EPPO's autonomy, unity of command, and effective exercise of its exclusive competence. Diverging national approaches, some preserving traditional investigative roles based on Recital 15, highlight a lack of uniformity and raise concerns about the Regulation's internal coherence across different legal systems.</p> <p>The hybrid design of Chapter VIII EPPO Regulation combines references to national data protection legislation, including LED-based and criminal procedural rules, and the EPPO's standalone data protection regime, creating complexity in the allocation and application of data protection obligations. Divergent national approaches and unclear boundaries between Union and national provisions risk inconsistent and legally uncertain application across Member States.</p> |
| <p>EQ5: External Coherence: In how far are EPPO's tasks clearly defined? What overlaps e.g. with other actors, or gaps or inconsistencies can be identified? How well does the existing legal framework, including existing instruments such as working arrangements, clarify the cooperation among the different actors? To what extent does the EPPO Regulation facilitate the cooperation between the EPPO and other actors?</p> | <p><b>Cooperation with JHA and AFA bodies:</b> The EPPO's mandate and activities appear to be generally coherent with that of the JHA and AFA agencies and bodies. Certain challenges persist regarding cooperation mechanisms, reporting, information exchange, implementation of the hit/ no hit system and access to databases.</p> <p><b>Cooperation with EU Institutions:</b> The EPPO Regulation appears to facilitate cooperation with EU institutions to a moderate extent. Cooperation with the Commission is overall well-structured. Despite limited information sharing, amendments to the Working Arrangement are expected to improve cooperation.</p> <p><b>Cooperation with national authorities:</b> The Regulation appears to effectively facilitate cooperation with Member States, and the EPPO has concluded Working Arrangements and MoUs with several national authorities to improve coordination. The mechanism for determining competence appears to be clear with some challenges in the practical implementation of Articles 25(6) and 24.</p> <p><b>Cooperation with non-participating Member States:</b> Cooperation with non-participating Member States is operationalised through existing EU and international MLA instruments, working arrangements or amendments to national legislation. Certain challenges persist, primarily with regard to the recognition of the EPPO as a judicial authority, while stakeholders have indicated that it would be more efficient if the non-participating Member States joined the EPPO.</p> <p><b>Cooperation with ECA:</b> The cooperation between EPPO and ECA is built on the 2021 Working Arrangement and ECA's Decision No 14 2024 on cooperation with OLAF and the EPPO, which has enhanced coherence by supporting early detection and effective follow-up of suspected fraud cases. A significant challenge has emerged with the EPPO's appeal lodged to the Court of Justice concerning the</p>                        |

| Research questions                                                                                                                                                                                      | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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|                                                                                                                                                                                                         | <p>ECA's refusal to authorise staff members to testify in an EPPO investigation concerning alleged misconduct within the ECA itself.</p> <p><b>Cooperation with third countries and international organisations:</b> The legal framework for cooperation with third countries (Article 104) is complex. The unilateral notification of the EPPO as a competent authority is often not recognised by third countries, and working arrangements are non-binding. Stakeholders indicated that a comprehensive and legally binding EU-level framework would therefore be more effective. The EPPO is actively engaging with multiple international organisations.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p>EQ5.1: To what extent is the EPPO's mandate coherent with that of the Justice and Home Affairs and anti-fraud agencies and bodies and the anti-fraud architecture of the EU, in particular OLAF?</p> | <p>Overall, the EPPO's mandate and activities appear to be generally coherent with those of the JHA and AFA agencies and bodies. OLAF, the EPPO, Europol, and Eurojust have clearly defined and complementary roles.</p> <p>The relationship between EPPO and OLAF:</p> <p>Their mandates are sufficiently distinct, with EPPO focusing on criminal and OLAF on administrative investigations.</p> <p>Complimentary investigations and support activities are available for cooperation. However, their use is limited, and the framework for cooperation should be clarified.</p> <p>Both OLAF and EPPO Regulations foresee the non-duplication of investigations. However, gaps persist. Double reporting obligations to both EPPO and/ or OLAF complicates reporting. The current hit/ no hit system does not sufficiently guarantee the non-duplication of investigations. While OLAF has an obligation to carry out a hit/ no hit check, the EPPO does not. Overall, automated and continuous hit/ no hit checks throughout the investigations can improve cooperation.</p> <p>Reporting and information sharing can be improved by both EPPO and OLAF.</p> <p>The relationship between the EPPO and Eurojust:</p> <p>Their mandates are clearly distinct, and overall cooperation between them is characterised as strong and consistent but limited. The use of the hit/no-hit system is also reported to be limited. Access to Eurojust data can be restricted due to Member States' ownership.</p> <p>The Relationship between the EPPO and Europol:</p> <p>The cooperation between them is characterised as strongly effective and clearly defined. Access to Europol data can be restricted due to Member States' ownership. The hit/no hit mechanism is still under construction. Finally, Europol's limited resources create challenges for cooperation.</p> |
| <p>EQ5.2: To what extent does the EPPO Regulation facilitate appropriate cooperation with the EU Institutions with which it has working arrangements, specifically the European</p>                     | <p>The EPPO Regulation appears to facilitate cooperation with EU institutions to a moderate extent, while leaving some practical aspects to be shaped through working arrangements and practice. Cooperation with the Commission is overall well-structured.</p> <p>Limited information sharing and indirect access to databases continue to present difficulties. The differences between EPPO's criminal procedures and the Commission's shared management realities create some friction, though understanding has improved.</p> <p>The implementation of the recently amended Cooperation Agreement, focusing on direct communication, is expected to lead to improvements.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Research questions                                                                                                                                                                                                                                                         | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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| EQ5.3: To what extent does the EPPO Regulation facilitate appropriate cooperation between the EPPO and national authorities? Are there any legal barriers that hinder cooperation? Does Article 25(6) provide an adequate mechanism for resolving conflicts of competence? | <p>The Regulation appears to effectively facilitate cooperation with Member States, and the EPPO has concluded Working Arrangements and MoUs with several national authorities to improve coordination. Detection and reporting practices in the participating Member States continue to improve.</p> <p>Regarding the mechanisms for determining competence between the EPPO and national prosecutors, they have been characterised as generally clear. However, the practical implementation of Article 25(6) on conflicts of competence and Article 24 on the direct reporting to the EPPO remains problematic. Finally, certain ambiguities in the Regulation, for instance, regarding the concept of inextricably linked offences, can create confusion and lead to competence disputes.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| EQ5.4: To what extent do the Member States not participating in the EPPO (i.e., Denmark, Hungary, Ireland) create potential gaps in investigations and prosecutions?                                                                                                       | <p>Cooperation with non-participating Member States is operationalised through existing EU and international MLA instruments, working arrangements (DK, HU), or national legislation (IE).</p> <p>While cooperation can be effective, legal and jurisdictional frictions and operational inefficiencies persist. This includes the non-recognition of the EPPO-issued EAWs in Ireland, the non-recognition of the EPPO as a judicial authority under Hungarian law and some challenges with communications and procedures to resolve conflicts.</p> <p>Stakeholders have indicated that, even in light of the Working Arrangements, it would be more efficient if the Member States fully participated in the EPPO.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| EQ5.5: How does the EPPO's cooperation with the European Court of Auditors (ECA), and other financial oversight bodies contribute to a coherent anti-fraud strategy?                                                                                                       | <p>The cooperation between EPPO and ECA is built on the 2021 Working Arrangement, which established permanent contact points, secure information channels, data protection safeguards and procedures for preserving evidence and consulting prior to precautionary measures, while also defining strict conditions for EPPO's access to ECA databases.</p> <p>ECA's Decision No 14-2024 on cooperation with OLAF and the EPPO established a unified and binding internal framework for handling suspected fraud, corruption and other illegal activities identified during its audit work or received through third-party denunciations. ECA is under an obligation to transmit cases to the EPPO using the ECR template and exclusively through the EPPO CMS, and sets out clear rules on confidentiality, informant protection, follow-up requests for information, and coordination to avoid disrupting ongoing EPPO investigations. This has enhanced coherence by supporting early detection and effective follow-up of suspected fraud cases.</p> <p>A significant challenge has emerged with the EPPO's appeal lodged to the Court of Justice on 10 February 2025 (Case T 99/25) concerning the ECA's refusal to authorise staff members to testify in an EPPO investigation concerning alleged misconduct within the ECA itself.</p> |

| Research questions                                                                                                                                                                                                                                                                  | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| EQ5.6: To what extent is the EPPO's cooperation with third countries and international organisations legally and operationally coherent? How well do existing mutual legal assistance treaties (MLATs) and cooperation arrangements facilitate EPPO's work in non-EU jurisdictions? | <p>The legal framework for cooperation with third countries (Article 104) is complex.</p> <p>Most EU mutual legal assistance in criminal matters agreements have not been adapted to make the framework operational for the EPPO. Participating Member States have designated the EPPO as a competent authority only under the CoE Convention and its protocols.</p> <p>The unilateral notification of the EPPO as a competent authority is often not recognised by third countries because of the EPPO's status as a non-state authority and working arrangements are non-binding. Stakeholders indicated that a comprehensive and legally binding EU-level framework with key third countries would therefore be more effective.</p> <p>Input gathered by stakeholders from third countries that recognise the EPPO as a competent authority indicates that the cooperation works effectively with no particular legal issues.</p> <p>The EPPO has developed strong partnerships with international organisations, becoming a member or having observer status in various international organisations and networks.</p> |
| EQ6: External Coherence: To what extent is the EPPO's data protection regime aligned with Regulation (EU) 2018/1725 (EUDPR) and other relevant instruments of the EU data protection acquis?                                                                                        | <p>In formal terms, the distinction of which data protection instruments is applicable is clear in practice. Operational personal data processed in the context of EPPO investigations are governed by Chapter VIII of the EPPO Regulation itself. Administrative data processed by the EPPO fall under the EUDPR regime.</p> <p>However, stakeholder feedback pointed out a limited understanding of how Chapter VIII should be applied operationally, with uncertainty persisting as to where the EPPO's autonomous regime ends and where EU or national rules begin.</p> <p>Several stakeholders consider that future revisions of the EPPO could address these issues by bringing the EPPO under a fully harmonised EU data protection framework, aligned with Chapter IX of the EUDPR, in order to reduce fragmentation and legal uncertainty.</p>                                                                                                                                                                                                                                                                   |
| EQ6.1: How do the data protection rules of the EPPO Regulation and national legislation interact? Is it clear whether the national or EU data protection regime applies? More specifically, is it clear which EU data protection instrument applies?                                | <p>The EPPO data-protection framework operates alongside national law, reflecting the EPPO's role within national prosecution systems. Several provisions of the EPPO Regulation explicitly refer to national law, granting Member States a degree of discretion. While such references do not affect the Regulation's direct applicability, they require interpretation on a case-by-case basis to determine whether national implementing measures are necessary.</p> <p>Article 5(3) provides that national law applies insofar as matters are not regulated by the EPPO Regulation. This provision has been identified by stakeholders as relevant for determining the applicable rules in specific situations.</p> <p>Stakeholders noted that the interaction between the EPPO Regulation and national law would benefit from clearer guidance, in order to support consistent understanding and application across Member States.</p>                                                                                                                                                                               |
| EQ6.2: Does the transfer of data to third countries adhere to EU data protection standards? Do the                                                                                                                                                                                  | <p>Transfers of personal data to third countries are governed by Articles 81-83 of the EPPO Regulation and further operationalised through College Decisions 009/2020. The applicable rules are designed to ensure that transfers to third countries comply with EU data protection standards and fundamental rights set out in the Charter. The Regulation establishes conditions and safeguards intended to preserve a level of protection equivalent to that within the EU Member States.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Research questions                                                                                                                                                                                                                                                                                                                  | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| <p>mechanisms employed by the EPPO when transferring data to these countries, particularly those without adequacy decisions, comply with EU data protection rules?</p>                                                                                                                                                              | <p>Stakeholders in certain third countries reported practical difficulties linked to data exchanges with the EPPO. These included challenges related to access to EPPO data, communication channels, physical access to EPPO premises, and confidentiality concerns when applying existing transfer rules in practice.</p> <p>Differences between EU-level rules and national practices were reported to affect the EPPO's ability to exchange operational data with third countries. In practice, the EPPO often relies on Article 104(5) of the EPPO Regulation to request legal assistance from third countries through national prosecutor, based on agreements concluded by Member States or applicable national law. In these cases, the assessment of safeguards applicable in the third country is carried out at national level, rather than directly by the EPPO.</p> <p>The EPPO cannot itself conclude international agreements establishing appropriate data-protection safeguards with third countries. Its role is limited to conducting case-by-case assessments on the existence of appropriate safeguards.</p> <p>There is a high level of uncertainty regarding the process of transferring data to third countries, due to the lack of publicly available information on incidents, complaints or systematic reporting concerning international data transfers carried out by or on behalf of the EPPO.</p>                                                                                                                                             |
| <p>EQ6.3: To what extent do the European Data Protection Supervisor (EDPS) and the EPPO cooperate to ensure compliance with EU data protection rules? How well does this cooperation support the EPPO in aligning its operations with EU data protection standards, and are there any gaps or challenges in this collaboration?</p> | <p>Cooperation between the EPPO and the EDPS is grounded in multiple provisions of the EPPO Regulation (Articles 70, 72, 74, 77, 79 and 85), which define supervisory responsibilities and mechanisms for oversight, consultation and accountability in data-protection matters. The EDPS supports the lawful functioning of the EPPO by providing advice on data-protection issues, responding to formal and informal consultation, examining complaints from data subjects, and conducting audits. The EDPS also issues guidance and recommendations aimed at ensuring compliance with EU data-protection principles and fundamental rights.</p> <p>The EDPS has reported that there have been regular exchanges with the EPPO, at both working and institutional level. The audit carried out by the EDPS in April 2023 has contributed to identifying areas for supervisory oversight, including technical aspects of EPPO systems used for data access and searches.</p> <p>To date, no formal complaints, enforcement measures, or sanctions by the EDPS concerning the EPPO's data-processing activities have been publicly reported. This indicates that no major disputes or systemic compliance issues have been formally identified at EU supervisory level.</p> <p>The EDPS has identified the limited scope of its supervisory and enforcement powers under the EPPO Regulation as a relevant factor. Unlike other EU bodies subject to Chapter XI of the EUDPR, the EDPS does not have the power to adopt binding corrective measures vis-à-vis the EPPO.</p> |
| <p>EQ7: External Coherence: To what extent is the EPPO Regulation coherent with the fundamental rights framework established under the European Convention on Human Rights (ECHR), the</p>                                                                                                                                          | <p>The EPPO Regulation explicitly embeds fundamental rights obligations through Articles 41 and 42, read together with the relevant recitals. Article 41 ensures that suspects and accused persons benefit, at a minimum, from the procedural rights guaranteed under the relevant EU directives on interpretation and translation, information and access to case materials, access to a lawyer, presumption of innocence, the right to remain silent, and legal aid. Article 42 provides that EPPO procedural acts intended to produce legal effects are subject to judicial review by competent national courts, in accordance with national law. This design reflects the integration of the EPPO into national judicial systems and relies on national procedures to ensure effective remedies.</p> <p>Feedback from defence practitioners indicated that differences in national procedural rules may affect the uniform application of defence</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Research questions                                                                                                                   | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| EU Charter of Fundamental Rights (CFR), relevant EU directives on procedural safeguards, and the case law of the ECtHR and the CJEU? | <p>rights in EPPO proceedings. Reported issues – which were not clearly attributed to problems in the legislation itself or to their application – relate to variations in pre-trial detention practices, indictment procedures, access to legal aid, translation arrangements and access to prosecutorial case files.</p> <p>The Regulation limits the CJEU’s jurisdiction over EPPO procedural acts that depend on national procedural law. Recent CJEU case law (EPPO v. I.R.O. and F.J.L.R., C/292/23) clarified that individuals must not be left without judicial protection and that national courts must ensure review of EPPO acts that adversely affect legal positions, applying a uniform EU-law concept while assessing national procedural consequences on a case-by-case basis.</p> |

## EU added value

| Research questions                                                                                                                                                                  | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| EQ8: To what extent could the identified changes / results have been achieved without the EPPO / the EPPO Regulation?                                                               | The identified results are unlikely to be achieved by Member States acting alone because fragmented national systems lacked the necessary "helicopter view" to detect complex cross-border crimes such as MTIC fraud. The EPPO Regulation transformed the anti-fraud landscape by replacing slow, formalistic mutual assistance procedures with a structure that facilitates swift, simultaneous investigative actions across jurisdictions. Consequently, the office filled a critical systemic void by providing a specialised criminal justice logic that was structurally impossible to achieve through independent national efforts. |
| EQ8.1: Which, if any, objectives of the EPPO Regulation and the EPPO could have been achieved, to a similar level or more, by the Member States acting alone (and if so, how)?      | Overall, it is unlikely that the objective of the Regulation would have been achieved by Member States acting alone. Even with the support of OLAF, as discussed under effectiveness, the type of cases reported to, identified by, and prosecuted by the EPPO are unlikely to have increased over the evaluation period.                                                                                                                                                                                                                                                                                                                 |
| EQ8.2: To what extent can the resulting benefits be measured when compared with the relocation of human and operational resources from the participating Member States to the EPPO? | Given the lack of concrete data on the extent to which the crimes for which the EPPO is competent were prosecuted before, it is impossible to provide a definite answer to the question of whether identified benefits can be measured when compared with the relocation of human and operational resources from the participating Member States to the EPPO.                                                                                                                                                                                                                                                                             |
| EQ8.3: To what extent have the EPPO’s activities and                                                                                                                                | The EPPO does not merely operate alongside national authorities; it actively enhances their capacity by providing specialised tools, expertise, and a novel coordination mechanism that did not exist previously. This enhancement is visible through both human resource                                                                                                                                                                                                                                                                                                                                                                 |

| Research questions                                                                                                                                                           | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| cooperation with the JHA and anti-fraud policy areas helped to improve the ability of Member States compared to what they could do at national level?                        | <p>development and technological integration.</p> <p>The EPPO has helped develop an architecture that overcomes the national focus of prosecutions. This includes facilitation of cross-border procedural exchanges, the helicopter view of the EPPO allowing to identify cases which would not have been identified before, the ability of the EPPO enable the coordination of multi-site "Action Days," allowing for the simultaneous freezing of assets and execution of arrests in multiple jurisdictions.</p>                                                                                                |
| EQ8.4: What was the contribution of the EPPO to the JHA and anti-fraud policy areas, for example, in terms of cooperation with other JHA and anti-fraud agencies and bodies? | <p>The EPPO introduced a specialised criminal justice logic to complement the administrative investigations led by OLAF, ensuring both criminal accountability and financial recovery.</p> <p>It has significantly bolstered the Union's internal security by dismantling the financial foundations of organised criminal groups that utilize fraud proceeds to fund violent illegal activities.</p> <p>The EPPO serves as a critical supranational building block within the anti-fraud architecture, ensuring a coordinated and multi-faceted defence alongside other actors in the Anti-fraud Architecture</p> |

## Relevance

| Research questions                                                                                                                                                                                                                                                                                                                                                                                                                  | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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| EQ3: How well do the objectives of the EPPO Regulation correspond to the evolving needs within the EU and among the stakeholders? Is any adaptation necessary in the light of evolving needs?/EQ3.2: To what extent are these needs evolving or likely to evolve in future, taking also into account the evolution of cross-border criminality in the EU, the EU's overall antifraud architecture as well as broader trends such as | <p>The needs that originally justified the EPPO remain highly relevant and are evolving to a great extent, driven by the scale and complexity of cross-border fraud, the growth in high-risk EU spending, and the continuing need for credible criminal enforcement to protect the Union's financial interests. The original intervention logic remains aligned with these needs.</p> <p>Those needs are intensifying rather than diminishing, particularly because serious fraud is increasingly cross-border, organised and digitally enabled, while revenue fraud and new spending areas such as NextGenerationEU create additional exposure and operational demand. The EPPO's 2025 caseload and damage estimates support this direction of travel.</p> <p>Some adaptation is therefore necessary to keep the Regulation fully responsive to evolving needs, especially in relation to capacity, digital capabilities, and the EPPO's role within the wider anti-fraud architecture, while preserving its core objectives and unique prosecutorial function. Wider anti-fraud system frictions, including information exchange and administrative follow-up, also reinforce the case for adaptation.</p> |

| Research questions                                                                                                                                                                                                                                   | Key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| digitalisation; if they are not evolving or likely to evolve, why?                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| EQ3.1: How well has the EPPO been able to respond to the needs for which it was established?                                                                                                                                                         | <p>The EPPO has responded broadly well to the main needs behind its establishment by creating an EU-level prosecutorial pipeline for PIF offences, handling a growing caseload, and bringing an increasing number of cases to trial.</p> <p>It is operating in the type of serious and cross-border fraud space that originally justified the intervention, especially complex VAT and revenue fraud, while also using competence-management tools such as evocation and central steering to address fragmentation, weak case ownership and jurisdictional frictions.</p> <p>However, the extent to which this translates into full end-to-end protection and measurable preventive effects remains constrained by wider anti-fraud system weaknesses, information gaps and limited comparable baseline data, so the finding should remain broadly positive but qualified.</p> |
| EQ3.3: In particular, to what extent is the existing material competence scope of the EPPO aligned with the evolving needs within the EU especially with regard to addressing complex cross-border crimes?                                           | <p>The EPPO's current material competence remains largely aligned with evolving needs because it still enables the Office to pursue the core PIF criminality, including complex cross-border fraud.</p> <p>However, clarification is needed in some areas to maintain relevance and legal certainty, notably regarding the notion of "focus" in Article 22(2), the exclusion of national direct taxes under Article 22(4), the application of Article 25(3), and the approach to the EUR 10 million VAT threshold.</p> <p>There are also indications that targeted extensions may need to be considered in future in light of evolving crime patterns, especially where fraud becomes more organised, cross-border and digitally enabled, though any such extension is a sensitive political question.</p>                                                                     |
| EQ3.4: How well does the system envisaged in the EPPO Regulation for cooperation on the international level correspond to the actual needs of the EPPO, especially with regard to the cooperation with third States and international organisations? | <p>The current international cooperation framework is partly aligned with the EPPO's needs, as working arrangements and existing cooperation channels have been useful in supporting initial cooperation with third countries and international organisations.</p> <p>However, the framework appears only partially adequate for future needs, because the growing scale and complexity of third-country-linked cases increasingly require faster, more formal and more reliable legal cooperation than non-binding working arrangements can provide.</p> <p>The evidence therefore suggests a need for further formalisation and strengthening of the international cooperation framework, particularly given legal uncertainty over recognition of the EPPO by some third countries and the expected growth of digitally enabled and globally connected financial crime.</p> |

# ANNEX IV. OVERVIEW OF BENEFITS AND COSTS AND TABLE ON SIMPLIFICATION AND BURDEN REDUCTION

**Table 1. Overview of costs and benefits identified in the evaluation**

| Type of cost/benefit                                                                                                                                   | Citizens                                                                                                                                                                                          | Private entities | Member State authorities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | EU                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Costs</b>                                                                                                                                           |                                                                                                                                                                                                   |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                             |
| Direct recurrent costs                                                                                                                                 | N/A                                                                                                                                                                                               | N/A              | <p>Member States participating in the EPPO have incurred costs related to the set-up of national systems to support the EPPO, which include costs related to: employment rights of EDPs (e.g. social security, pension, etc.); national assistants to the EDPs (NEDPAs), e.g. their remuneration; adaptation and maintenance/updating of IT systems; training, capacity building and awareness raising; and building / infrastructure provided to the EDPs.</p> <p>In most cases, it has not been possible to isolate specific costs related to the EPPO, as these costs are often integrated into broader budget lines. To date, only the authorities of one Member State have been able to provide a clear breakdown of costs, noting annual costs of EUR 444 000, of which EUR 424 000 relates to the employment rights of the EDPs and EUR 20 000 relates to operational measures.</p> <p>Based on this, the total cost for the Member States' administrations was estimated at EUR 37.7 million for the period 2021-2025. See however pp. 97ff. of the study for all the several assumptions and limitations of such estimations.</p> | <p>The EPPO's budget is funded solely from the general budget of the EU.</p> <p>2019: EUR 4.9 million<br/>2020: EUR 11.7 million<br/>2021: EUR 45.0 million<br/>2022: EUR 55.6 million<br/>2023: EUR 65.1 million<br/>2024: EUR 74.8 million<br/>2025: EUR 85.9 million</p> <p>Total: EUR 340.9 million</p> |
| Based on the assumptions above, the total direct costs for the EPPO's establishment and functioning until the end of 2025 amount to EUR 378.7 million. |                                                                                                                                                                                                   |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                             |
| <b>Benefits</b>                                                                                                                                        |                                                                                                                                                                                                   |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                             |
| Direct recurrent benefits                                                                                                                              | <ul style="list-style-type: none"> <li>2021-2025: number of cases opened (6 346) and closed (2 027), indictments (711), convictions (330), freezing orders granted (EUR 5.56 billion).</li> </ul> |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                             |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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|                             | <ul style="list-style-type: none"> <li>• Extensive qualitative benefits (difficult to quantify): increased and more effective and efficient capacity to investigate, prosecute and bring to judgment perpetrators of, and accomplices to PIF crimes, particularly in complex cross-border cases; strengthened protection of the EU's financial interests; increased consistency and fairness across the Member States.</li> <li>• Qualitative benefit: increased confiscation, recovery and disposition of assets to victims. Potential direct benefits estimated in 2024-2025 (difficult to quantify – see pp. 97ff. of the study for all the several assumptions and limitations of such estimations): potential confiscation / recovery of an estimated amount approximately between EUR 318.6 million and EUR 569 million.</li> </ul> |
| Indirect recurrent benefits | <ul style="list-style-type: none"> <li>• Extensive qualitative benefits (difficult to quantify): increased deterrence effect, reduced levels of PIF crime and increased compliance with related laws; increased trust in the prosecutions of PIF crimes; increased trust and independence of the EPPO in national contexts.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

**Table 2.**

**Part I. Simplification and burden reduction (savings already achieved)**

Savings already achieved could not be quantified.

**Part II. Potential simplification and burden reduction (savings)**

The potential for savings could not be quantified. See below for some comments.

| Description                                                                                                        | Citizens/Consumers/Workers | Businesses | Member State authorities                                                                                                                    | IBOAs                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------|----------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Streamlining IT services / information exchange, especially with regard to the EPPO's Case Management System (CMS) | N/A                        | N/A        | A more efficient CMS would likely reduce the burdens on national authorities and national assistants to the European Delegated Prosecutors. | EPPO: a more efficient CMS and streamlined rules to access it would likely avoid that overqualified European Delegated Prosecutors need to perform manual data entry because national assistants |

|                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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|                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>lack system access.</p> <p>EPPO and other EU bodies, offices and agencies: a streamlined CMS would likely ensure more efficient exchange of information with other EU bodies, offices and agencies.</p>                                                                                                                                                                                                                                                                        |
| Automating core HR processes and integrating AI tools for data analysis | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                     | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                            | This could save costs and allow staff to focus on higher-value operational tasks.                                                                                                                                                                                                                                                                                                                                                                                                 |
| Reducing the risk of double reporting to the EPPO and OLAF              | Private parties can report allegations of fraud and other illegal activity affecting the EU's financial interests to the EPPO and/or OLAF. This may result in duplication of reporting and of investigations. Simplification in the handling of such allegations could be sought, e.g. by considering the establishment of a repository that could allow the EPPO and OLAF to jointly assess each allegation and consider the most appropriate next steps, in full respect of the respective | Companies can report allegations of fraud and other illegal activity affecting the EU's financial interests to the EPPO and/or OLAF. This may result in duplication of reporting and of investigations. Simplification in the handling of such allegations could be sought, e.g. by considering the establishment of a repository that could allow the EPPO and OLAF to jointly assess each allegation and consider the most appropriate next steps, in | Member States' authorities are required to report allegations of fraud and other illegal activity affecting the EU's financial interests to the EPPO and/or OLAF, in accordance with the relevant legal framework. This may result in duplication of reporting and of investigations. Simplification in the legal framework could be sought, e.g. by assessing and if necessary reviewing the relevant obligations set out in pieces of legislation other than | EU institutions, bodies, offices and agencies are required to report allegations of fraud and other illegal activity affecting the EU's financial interests to the EPPO and/or OLAF, in accordance with the relevant legal framework. This may result in duplication of reporting and of investigations. Simplification in the legal framework could be sought, e.g. by assessing and if necessary reviewing the relevant obligations set out in pieces of legislation other than |

|  |                      |                                                     |                      |                      |
|--|----------------------|-----------------------------------------------------|----------------------|----------------------|
|  | powers and mandates. | full respect of the respective powers and mandates. | the EPPO Regulation. | the EPPO Regulation. |
|--|----------------------|-----------------------------------------------------|----------------------|----------------------|

## Introduction

The consultation strategy was designed to ensure that the evaluation captured the perspectives of both internal and external stakeholders, across the central and decentralised levels of the EPPO, Member State authorities, EU and international partners, as well as practitioners, academics, civil society representatives and the general public. However, some adaptations had to be made. Two out of three intended surveys did not take place, which underrepresents the views of the EPPO (no survey of EDPs and no survey of administrative staff were allowed by the EPPO). Additionally, despite efforts to organise focus groups, the consulted stakeholders were unresponsive to that possibility.

This synopsis report provides information on who contributed, what aspects were addressed, and what views and concerns were expressed, while also explaining the consultation process, the channels used, and the data validation measures applied. The analysis is structured to cluster stakeholder contributions around common themes such as the implementation of the EPPO Regulation, governance and resources, operational performance, cooperation with partners, and EU added value.

In line with Better Regulation requirements, it should be emphasised that the views expressed in the context of this consultation, including those received via the Commission's Have Your Say portal cannot be regarded as the official position of the European Commission and its services, nor can they be considered a representative sample of the EU population. Instead, they provide valuable qualitative and quantitative insights that inform the overall evaluation exercise.

## Consultation activities and methodology

This section documents the consultation activities undertaken, their sequencing, and the communication channels used. The table below provides an overview of the consultation activities conducted as part of the evaluation support study.

**Table 1: Overview of consultation activities**

| Consultation activity                      | Primary target group(s)                                                                                                      | Channel                    | Fieldwork period       | Output volume <sup>140</sup> |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------|------------------------------|
| <b>Scoping interviews</b>                  | EC DGs, OLAF, the Legal Service of the EC                                                                                    | Semi-structured interviews | July to September 2025 | 27                           |
| <b>Targeted semi-structured interviews</b> | EPPO central staff, national authorities, EU IBOAs, international organisations, third countries, academia and civil society | Semi-structured (remote)   | 8 October to present   | 67                           |

<sup>140</sup> Figures include group interviews based on persons from different roles or departments attending.

|                                                              |                                                             |                                                        |                                                          |                                                                                                                                      |
|--------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| <b>Written responses to the interview questionnaire</b>      | FIUs facilitated through the Egmont Group                   | Written questionnaire                                  | Received on 27 of November 2025                          | 17 responses from different MS                                                                                                       |
| <b>Site visit interviews</b>                                 | EPPO headquarters, Luxembourg, central staff and leadership | In person                                              | 26-27 November 2025                                      | 3 sessions                                                                                                                           |
| <b>Online survey, national authorities and practitioners</b> | Member State authorities and practitioners                  | Online survey                                          | 6 of January -3 of February 2026                         | 105 responses                                                                                                                        |
| <b>Council questionnaire to Member States</b>                | Member State authorities                                    | Written questionnaire disseminated via Council channel | October 2025 to the end of March 2026                    | 24 (incl. 21 participating and 3 non-participating MS)                                                                               |
| <b>Call for evidence</b>                                     | Public                                                      | Have Your Say feedback                                 | 26 September 2024 to 24 October 2024                     | 10 respondents (14 in total, but 4 were removed)                                                                                     |
| <b>Validation workshops</b>                                  | EC, Academics/experts, study team                           | Online discussion                                      | 13 January 2026 (1st workshop)<br>5 March (2nd workshop) | 1 <sup>st</sup> workshop: 13 attendees, excluding the study team<br>2 <sup>nd</sup> workshop: 18 attendees, excluding the study team |

### Dissemination approach

Stakeholders were reached through a combination of direct invitations and targeted outreach, snowballing and dissemination support from relevant networks

- **For interviews**, there was a list of contacts established prior to the consultations starting, and it was made clear that any contacts with EPPO staff (centralised and decentralised) would have to be arranged in agreement and consultation with the EPPO leadership. Where possible and relevant, the team working on the study to support the evaluation also employed a snowballing approach, especially in reaching relevant contacts within MS (different national authority offices or practitioners).
- The same team allowed **flexibility for interviewees to submit written inputs**, where this was a preferred option over the online discussion. Therefore, in addition to having an interview with the Egmont Group, they also proposed to gather written responses from FIUs willing to contribute. This resulted in an additional 17 responses from FIUs, boosting overall outreach to national authorities.

- **For the national authorities and practitioners survey**<sup>141</sup>,<sup>[2]</sup> the study team compiled a list of **198 contacts** (balancing MS representativeness as well as including third countries with WAs and NPMS). The survey was further disseminated through the **EJN** and the **Eurofisc** network to their Eurofisc Liaison Officers (ELOs) and their tax authorities. The study team also had an opportunity to attend one of the monthly Chair meetings facilitated by **STEPP**, where the study was presented with specific attention to the national authorities and practitioners survey.
- **The structured questionnaire for the Member States was disseminated through the Council.** This questionnaire was not originally in the consultation strategy, but, aside from providing relevant inputs for the analysis, it was useful in expanding the contact list for relevant national contacts.
- **Call for evidence** was launched by the European Commission and ran between 26 September 2024 and 24 October 2024. The Call for Evidence was published at the EC's Have Your Say website accessible to the public<sup>142</sup>.
- **Validation workshops** used a targeted approach to invite select participants.

### **Geographical and institutional coverage**

The consultation activities aimed to reflect the views of:

- Participating and non-participating Member States.
- EPPO central and decentralised levels.
- EU and international partners engaged with EPPO operational cooperation.
- Third country perspectives.
- Academia/legal experts' views.

**Interviews:** The stakeholder interviews achieved significant geographical coverage. They cover the majority of participating Member States, with the exception of Estonia, France, Latvia, Spain, Poland, Romania, Slovakia, and Slovenia. Regarding non-participating Member States, stakeholders from Hungary and Ireland have been consulted.

**FIU responses:** Written responses have been received from 17 countries, although the specific countries have been anonymised for confidentiality purposes.

**Council Questionnaire:** The questionnaire disseminated through the Council received 24 responses (21 participating Member States and three non-participating Member States). Therefore, all non-participating Member States have been covered. The responses include Spain and France, therefore, filling a gap as these countries have not been interviewed. The missing countries are Austria, Croatia and Sweden.

### **Stakeholder contributions**

This section describes who contributed, whom they represent, and whether identified stakeholder groups were reached.

EPPO stakeholders

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<sup>141</sup> With regards to the survey programme, the initial plan to conduct three parallel surveys did not go ahead, as explained earlier.

<sup>142</sup> [https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14308-European-Public-Prosecutors-Office-EPPO-evaluation\\_en](https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14308-European-Public-Prosecutors-Office-EPPO-evaluation_en)

This stakeholder group was the most challenging to reach. The figures presented in the table below show the initial target for the types of EPPO staff initially intended to be reached vs the interviews completed.

**With regards to the EPPO staff – prosecutors**, the target was much higher, as it was intended to speak with EDPs, Deputies ECP, EPs and former EPs. However, as explained earlier, the team conducting the study supporting the evaluation was asked not to approach these stakeholders directly, without prior approval from the EPPO leadership. As such, only five interviews have been completed. Two out of the five were with former EPs. The remaining three persons participated in a group discussion during the site visit to the EPPO headquarters.

**With regards to the EPPO central level staff – administration** – the team conducting the study supporting the evaluation was more successful as this was facilitated by the EPPO providing consolidated written input and engaging in the group discussions during the site visit to the EPPO headquarters.

| Stakeholder type                                                                                                                            | Target   | Interviews completed |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------|
| <b>EPPO staff – prosecutors</b> (EDPs, Deputies, EPs, former EPs)                                                                           | 25       | 5                    |
| <b>EPPO central level staff</b> – administration (AD, Heads of all Units / Sectors, Senior Coordinator Fight against Organised Crime, etc.) | 18 to 20 | 12                   |

#### Member State authorities and practitioners

Member State authorities and practitioners have been approached through interviews, both from participating and non-participating Member States. The team conducting the study supporting the evaluation also analysed the responses received from the questionnaire disseminated through the Council and written responses from FIUs facilitated by the Egmont Group. While the target was not reached solely through the interviews, together with the written responses from the FIUs and the Council Questionnaire, 52 consultations were made in total.

| Stakeholder type                                  | Interview Target | Interviews                                                           | Written responses from FIUs | Council Questionnaire                                                    |
|---------------------------------------------------|------------------|----------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------|
| <b>Member State authorities and practitioners</b> | 27               | 15 participating Member States,<br>2 non-participating Member States | 17                          | 24 (21 participating Member States<br>3 non-participating Member States) |

#### EU IBOAs

Several EU IBOAs have been interviewed as part of the study. As illustrated by the table below, the target was surpassed significantly through conducting scoping interviews (17) and further interviews conducted at a later stage of the study (20).

| Stakeholder | Target | Stakeholders | Scoping interviews |
|-------------|--------|--------------|--------------------|
|-------------|--------|--------------|--------------------|

| type     |       | interviewed |    |
|----------|-------|-------------|----|
| EU IBOAs | 15-20 | 20          | 17 |

International partners and third countries

Third countries and international organisations that have Working Arrangements with the EPPO have been approached and consulted through a number of interviews. For these stakeholders, the study team was not able to reach the initial target. The interviews conducted indicate that international stakeholders still only have limited experience of cooperating with the EPPO, which may explain why the study team was not able to schedule more interviews.

| Stakeholder type                     | Target | Interviews completed |
|--------------------------------------|--------|----------------------|
| Third countries                      | 8-10   | 4                    |
| International organisations/networks | 6-10   | 4                    |

Academia, civil society, and independent experts

To gather a range of independent views from experts, the study team consulted legal academics through an interview and two workshop to validate the findings of the implementation check. Calculating both the interviewed academic and the eleven experts consulted through the workshop, the initial target was exceeded.

| Stakeholder type                                   | Target | Interviews completed                                                   |
|----------------------------------------------------|--------|------------------------------------------------------------------------|
| Independent experts<br>(academic or civil society) | 3-5    | 1 (interviewed)<br>11 (consulted through the two Validation workshops) |

Public contributions

The public was consulted through a Call for Evidence launched by the European Commission. This consultation was available through the Have Your Say website from 26 September to 24 October 2024. Ten responses were collected, which included responses from five countries, covering both private citizens and various organisations.

| Stakeholder type     | Number of responses received through Call for Evidence                 |
|----------------------|------------------------------------------------------------------------|
| Public contributions | 10 (14 received, but 4 removed for being inadmissible or out of scope) |

### Stakeholder views by group, qualitative insights

This section summarises the key views and concerns expressed, differentiated by stakeholder category and consultation activity.

#### A. Interviews

##### EPPO stakeholders

**Note:** Includes EPPO leadership, former EP views, but no EDPs or EPs or wider administrative staff views.

- Emphasised the need for closer alignment between the PIF Directive, the forthcoming anti-corruption directive, and the EPPO Regulation. They cautioned that certain

design choices in the anti-corruption proposal could increase competence disputes with national prosecution offices and may, in practice, narrow the EPPO's effective remit in corruption-related cases affecting the Union's financial interests.

- Persistent gaps and inconsistencies in Member State transposition and implementation of the PIF Directive and the EPPO Regulation, including non-conformity issues that affect the practical ability to investigate and prosecute PIF offences. Stakeholders emphasised that minimum harmonisation has left material differences across legal systems that cannot be resolved operationally and may require legislative change.
- The current legal framing of cross-border VAT fraud does not adequately capture modern VAT fraud chains and key actors, and the evidential thresholds linked to national procedures can constrain timely action. They proposed changes intended to reflect total harm and to prevent large schemes from avoiding EPPO action due to links to non-participating Member States.
- Legal tests for competence are complex and a source of disputes and delays, particularly where damage comparison or sanction differentials determine competence. Suggested amendments aimed to simplify rules, reduce uncertainty, and streamline decision-making in cross-border cases.
- Consistently reported that the EPPO's integrated structure enables faster and more effective cross-border investigations than traditional cooperation instruments, due to shared ownership of cases, streamlined assignment mechanisms, and improved ability to identify patterns across cases.
- Stakeholder views were mixed on certain governance aspects. Permanent Chambers were seen as useful for complex cases and consistency, but some stakeholders questioned proportionality for simpler files and raised concerns about decision-making where Chamber members are unfamiliar with national procedural law. Some input pointed to a need for clearer allocation of roles between the College, the European Chief Prosecutor, and the Chambers.
- Cooperation with Eurojust and Europol was generally described as functioning, although stakeholders noted legal and technical constraints on information exchange. Cooperation with OLAF was more frequently presented as challenging, particularly regarding reporting modalities, timeliness, access to databases, and risks of parallel activity. Stakeholders suggested clarifying obligations and workflows through legal or operational adjustments.
- International cooperation improved overall but is subject to delays that can reduce investigative effectiveness, particularly for urgent evidence gathering and asset freezing. Third country cooperation was described as uneven, often constrained by a lack of recognition of the EPPO as a competent authority and by limitations in the current legal basis for cooperation.
- Workload and case volumes have exceeded initial assumptions, contributing to pressures on staffing and support functions. The EPPO's case management and analytical capabilities were repeatedly cited as important enablers but still insufficient for the scale and complexity of casework, with resource constraints limiting upgrades and broader operational support.
- Asset recovery as a strategic priority and an area where EPPO's cross-border model supports swift action. However, they pointed to systemic national-level barriers to

freezing and confiscation, variability in cooperation with key actors, and challenges in translating investigative measures into recovery outcomes.

### **Member State authorities and practitioners**

- Overall, Member State authorities and practitioners reported that the EPPO has been successful and has added value in investigations.
- National authorities consistently emphasise that the EPPO significantly improves the investigation of cross-border PIF crimes, particularly VAT carousel fraud. The single prosecutorial structure, central coordination, and direct evidence exchange reduce delays, avoid fragmented MLA procedures, and enable coordinated investigative actions across several Member States.
- Stakeholders repeatedly report faster evidence gathering, quicker information sharing, and more streamlined investigative measures compared to pre-EPPO arrangements. Informal and direct communication with EDPs is widely seen as a key enabler of efficiency, especially once working relationships are established.
- A recurring concern is insufficient capacity, both within the EPPO and at national level. Many authorities report high caseloads for EDPs, limited administrative support, and police resource shortages, which slow investigations despite the EPPO's structural advantages.
- The embedded model is valued for combining EU-level oversight with national expertise, but it also creates complexity. Recurrent issues include differences in national procedures, uneven powers, dual roles of EDPs, and administrative burdens arising from operating across multiple legal systems.
- Many practitioners point to practical obstacles related to incompatible IT systems, reporting formats, and secure communication channels. The lack of harmonised, secure platforms for exchanging large volumes of electronic evidence is a common operational weakness.
- Authorities, particularly FIUs and analytical bodies, repeatedly highlight the lack of systematic feedback from the EPPO on how shared information is used. This limits learning, refinement of risk analysis, and assessment of impact, even where cooperation itself is viewed as positive.
- Non-participating Member States and third countries are consistently cited as sources of friction, particularly in VAT fraud chains. While cooperation mechanisms exist, practitioners see participation gaps as limiting the EPPO's overall effectiveness.
- Where national frameworks, MoUs, or clear internal guidance exist, cooperation is smoother and more predictable. Conversely, unclear competence boundaries, parallel proceedings, and inconsistent national practices create coordination risks, even if these are not universal.
- Across authorities, the EPPO is seen as increasing accountability, deterrence, and the seriousness with which PIF crimes are treated. This is particularly noted in relation to complex, organised financial crime that national authorities struggled to prioritise or pursue alone before the EPPO.

### **EU IBOAs**

- EPPO seen as a step change for cross-border criminal enforcement: widely viewed as strengthening the EU's ability to investigate and prosecute complex fraud against the

EU budget, in a context of rapidly evolving financial crime (digitalisation, AI, crypto).

- Role clarity exists on paper, but coordination in practice remains demanding: mandates are generally understood (administrative versus criminal), yet day-to-day cooperation still requires constant clarification of “who does what”, particularly for actors outside the core justice community and in third-country contexts.
- Information exchange and timeliness are the main pain points: recurring concerns about delayed or uneven case updates, limited visibility on case status, and difficulties sharing usable information during ongoing investigations, sometimes leading to institutions learning about cases via press reporting.
- Deconfliction and sequencing with OLAF remains a recurring operational issue: coordination mechanisms exist and have improved, but stakeholders still flagged risks of duplication, uncertainty around ‘support’ activities versus complementary investigations, and the need for more systematic deconfliction arrangements.
- Mismatch between criminal investigations and administrative budget protection cycles: spending DGs and finance actors highlighted that programme controls, corrections, and recovery concepts operate on different logics and timelines from EPPO processes, creating friction and additional coordination burdens.
- Training and shared understanding are seen as essential enablers: recurring calls to expand EPPO-related training and integrate it into national and EU-level capacity building so actors apply common concepts, workflows, and terminology.

### **International partners and third countries**

- The EPPO valued as a single contact point for cross-border cooperation: highlighted improved streamlining versus multiple parallel MLA requests, with early experiences generally described as positive, even where volumes remain limited.
- Uncertainty persists about the EPPO’s status and competence in third country frameworks: several stakeholders noted confusion over whether EPPO is the counterpart or whether cooperation still operates via Member State prosecution services, reflecting the EPPO’s hybrid model and uneven external recognition.
- Working arrangements help, but non-binding cooperation is seen as a limitation: repeated calls for more formal, legally binding frameworks to support coercive measures, due process safeguards, secondments, and more predictable cooperation over time. Stakeholders stress that third countries should be treated as essential partners.
- Operational friction points centre on access, reciprocity, and direct contacts: partners raised issues such as one-way information flow, limited sharing back to third countries, and slow routing through EPPO central channels, with requests for clearer contact points and more direct operational liaison with EDPs where feasible.
- Need for awareness raising and relationship building: stakeholders repeatedly stressed that deeper cooperation requires practical familiarisation, including training, workshops, exchanges and in-person engagement to build trust and embed understanding of how the EPPO works.
- Asset recovery cooperation viewed positively but uneven in maturity: cited clear operational value in asset tracing and recovery, while noting uneven capacity across

jurisdictions, calls for more harmonised cooperation frameworks, better technical interoperability, and more systematic feedback loops.

### **Academia, independent experts**

- Strong endorsement of the EPPO's systemic EU added value: experts described the EPPO as a milestone in EU criminal law and a credible supranational prosecution model, with perceived demonstration effects in Member States, including around independent and apolitical prosecution and rule of law norms.
- Efficiency gains acknowledged, but procedural bottlenecks remain: Article 31 was widely viewed as more efficient than traditional cooperation tools, while double judicial authorisation and remaining procedural requirements were seen as burdensome unless safeguards and remedies are strengthened.
- Coherence gaps with wider EU legal instruments and the anti-fraud architecture: experts flagged that newer EU instruments do not always reflect the EPPO's role, and highlighted tensions in the OLAF-EPPO relationship, including the risk of parallel administrative activity undermining criminal investigations and calls for clearer primacy and reporting lines.
- Competence filters and uneven national application as a core effectiveness risk: repeated critique that certain competence rules may be overly restrictive, inconsistently applied across Member States, and capable of creating impunity gaps for linked offences, with proposals for simplification and clearer routes to CJEU review in competence disputes.
- Independence depends on external levers and national structures: experts emphasised EPPO's dependence on Commission enforcement tools (for example, infringement action) and highlighted how some national arrangements (immunities, Prosecutor General roles, investigative judges, administrative monopolies) can constrain the EPPO's independence and effectiveness.
- Fundamental rights, proportionality, and flexibility concerns: calls to ensure robust defence rights and effective remedies, and to introduce more flexibility in dismissal and case handling rules to avoid disproportionate outcomes in marginal cases.
- Data protection and case management remain legally complex and operationally sensitive: experts stressed ambiguity created by frequent references to national law, uneven implementation of the Law Enforcement Directive, uncertainty over retention regimes and responsibilities, and the need for clearer EU-level guidance to avoid gaps, inconsistency, and compliance risks.
- Third country cooperation recognition is viewed as a structural challenge: experts noted that third country acceptance of the EPPO as a competent authority is not automatic despite Member State notification obligations, limiting the effectiveness of external cooperation in practice.

### **Public contributions – Call for Evidence**

- Overall support for the EPPO's mission and perceived value in protecting the EU's financial interests and improving cross-border prosecutions, with only isolated objections in principle to EU-level prosecution.
- Participation and rule of law concerns, including repeated calls for wider participation by all Member States and clearer arrangements for cooperation with non-participating Member States.

- Fair trial and defence rights as the most consistent critical theme, especially unequal or delayed access to case materials and evidence, and perceived inconsistencies across Member States.
- Case file management and transparency issues, including concerns about discrepancies between national case files and the EPPO CMS, and calls for clearer standards and synchronisation.
- Jurisdiction and case reallocation concerns, including a need for clearer criteria to prevent uncertainty and perceived risks of forum shopping.
- Procedural safeguards in cross-border cases, including evidence gathering consistency, translation timeliness and quality, and access to legal aid where assets are frozen.

## **B. Quantitative results (surveys)**

### **Participation and response rates**

The survey received responses from 105 national authorities and practitioners, covering a broad range of EU Member States as well as a small number of respondents from non-EU and non-participating countries (including Albania and Switzerland).

| Country                | Count | Share |
|------------------------|-------|-------|
| Albania                | 3     | 2.86% |
| Austria                | 1     | 0.95% |
| Belgium                | 7     | 6.67% |
| Bosnia and Herzegovina | 1     | 0.95% |
| Bulgaria               | 5     | 4.76% |
| Croatia                | 6     | 5.71% |
| Czechia                | 2     | 1.9%  |
| Denmark                | 1     | 0.95% |
| Estonia                | 5     | 4.76% |
| Finland                | 4     | 3.81% |
| France                 | 1     | 0.95% |
| Germany                | 6     | 5.71% |
| Greece                 | 4     | 3.81% |
| Hungary                | 2     | 1.9%  |
| Ireland                | 3     | 2.86% |
| Italy                  | 3     | 2.86% |
| Latvia                 | 4     | 3.81% |
| Lithuania              | 4     | 3.81% |
| Luxembourg             | 4     | 3.81% |
| Moldova                | 2     | 1.9%  |

|                                    |            |             |
|------------------------------------|------------|-------------|
| Netherlands                        | 4          | 3.81%       |
| North Macedonia                    | 1          | 0.95%       |
| Poland                             | 4          | 3.81%       |
| Portugal                           | 3          | 2.86%       |
| Romania                            | 10         | 9.52%       |
| Slovenia                           | 8          | 7.62%       |
| Spain                              | 1          | 0.95%       |
| Sweden                             | 4          | 3.81%       |
| United Kingdom                     | 1          | 0.95%       |
| Other, please specify: Switzerland | 1          | 0.95%       |
| <b>Grand Total</b>                 | <b>105</b> | <b>100%</b> |

In terms of professional background, prosecutors represent the largest group (40% of total responses, 42/105), followed by respondents in other roles (32%, 34/105), public officials working in the field of criminal justice (15%, 16/105), police officers (8%, 8/105) and judges (5 %, 5/105). The majority of respondents (55%, 58/105) participated in the survey in their capacity as practitioners who have directly engaged with the EPPO (e.g. prosecutors, judges, police officers), while approximately 40% (42/105) responded as representatives of a national authority (e.g. a ministry or national public prosecution office).

The survey was structured to address the five evaluation criteria (effectiveness, efficiency, relevance, coherence and EU added value) as well as questions relating to the practical implementation of the EPPO Regulation and the PIF Directive. A number of questions were directed specifically at respondents from participating Member States (n=86), while others were addressed to the broader sample (n=105) or to specific sub-groups (e.g. non-EU countries or national authorities with a formal cooperation arrangement with the EPPO).

### **Implementation of the EPPO Regulation**

Questions on the implementation of the EPPO Regulation were directed at respondents from participating Member States (n=86). Overall, stakeholders expressed broad confidence in the functioning of the regulatory framework, though views on certain elements were more mixed.

Regarding the powers and resources of the EPPO, the majority of respondents agreed (48.8%, 42/86) or strongly agreed (12.8%, 11/86) that the EPPO has the necessary powers and resources to perform its activities effectively and independently, with only 7% (6/86) disagreeing. Similarly, 61.6% (53/86) agreed or strongly agreed that there are clear and adequate procedures to ensure that the EPPO can take over cases at the national level when it has competence, with 9.3% (8/86) disagreeing.

On the integration and resourcing of EDPs, 51.2% (44/86) agreed or strongly agreed that EDPs have the necessary resources and equipment to exercise their functions under the Regulation, while 8.1% (7/86) disagreed. A similar proportion (50%, 43/86) agreed or strongly agreed that EDPs are fully integrated into their national prosecution service,

though 8.1% (7/86) disagreed and a relatively high 25.6% (22/86) indicated they could not say, suggesting varying national experiences.

Views on the adequacy of procedural rules were slightly more mixed. While 48.8% (42/86) agreed or strongly agreed that there are clear and adequate procedures to ensure consistency in the investigation and prosecution of PIF crimes, 10.5% (9/86) disagreed and 13.9% (12/86) neither agreed nor disagreed. Open comments suggest that challenges in this area relate in part to different national procedural traditions, the complexity of determining EPPO competence in the early stages of pre-investigation and, in some cases, inadequate transposition of the PIF Directive into national law.

#### Effectiveness

Respondents were broadly positive regarding the overall effectiveness of the EPPO in achieving its objectives since the entry into application of the Regulation, though a significant proportion indicated they could not assess specific aspects, reflecting variation in the depth and nature of engagement across Member States.

**Achievement of objectives.** When asked to what extent the EPPO has achieved its core objectives (n=86), the most positively assessed objective was contributing to the strengthening of the protection of the EU's financial interests, with 36% (31/86) selecting 'to a great extent' and 27.9% (24/86) 'to a moderate extent', giving a combined positive rating of 63.9% (55/86). Similarly, investigating and prosecuting perpetrators of crimes affecting the EU's financial interests in national cases was rated positively by 60.5% (52/86) of respondents (32.6%, 28/86, to a great extent and 27.9%, 24/86, to a moderate extent), though 13.9% (12/86) considered this objective to have been achieved only to a limited extent. Enabling more effective investigations in cross-border cases attracted a combined positive rating of 54.7% (47/86) (30.2%, 26/86, and 24.4%, 21/86, respectively), with 34.9% (30/86) indicating they could not say, likely reflecting limited direct experience of cross-border investigations among some respondents.

Achieving consistency and fairness across Member States through common rules and procedures was the objective receiving the most cautious assessment, with only 44.2% (38/86) responding positively (16.3%, 14/86, to a great extent and 27.9%, 24/86, to a moderate extent) and a high proportion (43%, 37/86) selecting 'I can't say'. The objective of ensuring the independence, accountability and public trust in prosecutions was rated positively by 54.7% (47/86) of respondents (22.1%, 19/86, to a great extent and 32.6%, 28/86, to a moderate extent).

**Overall impact on investigation and prosecution.** When asked about the overall impact of establishing the EPPO on the investigation and prosecution of PIF crimes in their country (n=86), 63.9 % (55/86) of respondents reported a positive impact, comprising 27.9% (24/86) who reported a strong positive impact and 36% (31/86) a moderate positive impact. Only 3.5% (3/86) reported a negative impact, while 9.3% (8/86) perceived no impact and 23.3% (20/86) could not say.

**Impact on specific outcomes.** When asked about the impact of the EPPO on specific elements (n=71), the most clearly perceived positive effect was on the protection of EU financial interests, with 74.6% (53/71) reporting a strong (25.4%, 18/71) or positive (49.3%, 35/71) impact. Views on more specific downstream outcomes, such as indictments, convictions, amounts seized or confiscated and amounts recovered, were more uncertain. For each of these, the most common response was 'I can't say', selected by between 46.5% (33/71) and 59.2 % (42/71) of respondents, suggesting that national practitioners do not yet have sufficient visibility of case outcomes to form a clear view.

Among those who did respond, positive perceptions were more common than negative across all categories.

**Effectiveness of specific cooperation activities.** Cooperation between the EPPO and national authorities was rated positively across a range of activities (n=81), with crime reporting, information exchange in the context of casework and informal exchanges scoring highest. Reporting of crimes to the EPPO was rated very effective by 35.8% (29/81) of respondents and moderately effective by 18.5% (15/81). Information exchange in casework was rated very or moderately effective by 58% (47/81) of respondents (25.9%, 21/81, very effective and 32.1%, 26/81, moderately effective). Informal exchanges and feedback related to crime reporting were similarly rated positively by 51.9% (42/81) (28.4%, 23/81, very effective and 23.5%, 19/81, moderately effective). Activities such as information exchange on crime trends (34.5%, 28/81, positive), training and awareness-raising (34.6%, 28/81) and provision of technical expertise (32.1%, 26/81) were viewed somewhat less positively, though substantial proportions of respondents chose 'I can't say / not applicable', suggesting limited engagement with some of these activities.

**Consistency of approach across Member States.** Among respondents offering a view (n=71), 52.1% (37/71) agreed or strongly agreed that the EPPO ensures a consistent approach to the investigation and prosecution of PIF crimes across participating Member States (33.8%, 24/71, to a great extent and 18.3%, 13/71, to a moderate extent). Cooperation and information exchange between the EPPO and national competent authorities was assessed even more positively, with 63.4% (45/71) indicating this works well. However, around one in five respondents (18.3%, 13/71) rated this cooperation as working to a limited extent or not at all, and open comments referenced difficulties with transparency around case distribution, challenges in defining EPPO competence at early stages of proceedings and, in some Member States, problems stemming from the appointment of particular national prosecutors.

**Benefits and challenges.** When asked directly about the benefit of their interactions with the EPPO (n=91), 52.7% (48/91) of respondents indicated these interactions had been beneficial to a great (24.2%, 22/91) or moderate (28.6%, 26/91) extent, while 22% (20/91) reported benefit to only a limited extent and 13.2% (12/91) said interactions were not at all beneficial. Open comments highlighted the value of the EPPO's analytical reports and financial expertise, the benefit of its operational experience and knowledge-sharing, the usefulness of Article 31 cooperation and the importance of the EPPO as a single contact point for cross-border cases.

Regarding challenges, a large majority (71.4%, 65/91) reported having experienced challenges either not at all (42.9%, 39/91) or only to a limited extent (28.6%, 26/91), while 17.6% (16/91) reported challenges to a moderate or great extent. Open comments identified the most commonly cited difficulties as: increasing caseloads without corresponding increases in EDP numbers; lack of clarity around EPPO competence at early investigative stages; and procedural and communication difficulties, particularly in contexts where national cooperation with the EPPO is still developing. Some respondents from specific Member States referenced systemic challenges relating to EDP appointments and integration into national structures.

#### Efficiency

Views on the efficiency of the EPPO were more qualified and characterised by a high proportion of 'I can't say' responses, reflecting limited visibility of resource allocation

decisions among national-level practitioners. Nevertheless, available responses were generally positive, with notable areas identified for potential improvement.

**Adequacy of resources.** When asked whether the EPPO has adequate resources to conduct its various activities (n=79), positive assessments (to a great or moderate extent) were recorded across all areas: cooperation with national authorities (55.7 %, 44/79), collection and exchange of information (53.2%, 42/79), work of EDPs (51.9%, 41/79), prosecutions (48.1%, 38/79) and investigations (44.3%, 35/79). Between 31.6% and 41.8% of respondents selected 'I can't say' for most of these areas, indicating that a large share of the sample did not feel well-placed to assess resource adequacy. Among those who did respond, negative ratings (to a limited extent or not at all) ranged from approximately 13-14% for investigations and prosecutions to 4% for EDP work.

**Streamlining and simplification.** When asked whether the EPPO's operations could be more streamlined or simplified (n=79), 30.4% (24/79) agreed this was possible to a great (5.1 %, 4/79) or moderate (25.3%, 20/79) extent, while a majority of respondents (56.9%, 45/79) selected 'I can't say'. Open comments from those identifying room for improvement pointed to the need to reduce administrative steps, improve harmonisation of procedural rules across Member States, enable faster and more direct communication with national authorities and make better use of digital platforms.

**Resource sharing with national authorities.** Among the subgroup of respondents who addressed the question on resource sharing between the EPPO and national authorities (n=67), 34.3% (23/67) reported this was working very well (11.9%, 8/67) or fairly well (22.4%, 15/67), while 7.5% (5/67) reported it was working fairly poorly. The majority of respondents (47.8%, 32/67) again selected 'I can't say', and open comments suggest that, for some Member States, resource constraints, particularly limited police resources and growing investigative caseloads, are affecting the smooth functioning of cooperation.

**Costs and cost-effectiveness.** The questions on costs yielded limited usable data due to the high proportion of 'I can't say' or 'not applicable' responses (n=27 for this subgroup). Of those who did respond to the question on whether costs are justified relative to benefits, 18.5% (5/27) considered benefits to moderately or significantly outweigh costs, while 3.7% (1/27) felt costs moderately outweigh benefits and 77.8% (21/27) could not say. Similarly, questions on the specific costs associated with supporting the EPPO (including infrastructure, IT systems, support staff and EDP-related costs) were largely unanswered in quantitative terms, with only one respondent providing detailed cost data. Open comments confirmed that costs are considered moderate for most Member States, though individual country experiences vary significantly depending on the size and structure of national delegations. One respondent noted concerns about results not justifying costs, given the limited number of convictions achieved to date.

## Coherence

Stakeholders broadly agreed on the coherence of the EPPO's work with the wider regulatory and institutional framework in which it operates, though substantial proportions of respondents indicated they were not well-placed to assess some dimensions of coherence.

**Coherence with the wider policy framework.** Across all coherence statements (n=75), positive responses consistently outweighed negative ones. Coherence with the PIF Directive attracted the highest level of agreement, with 61.3% (46/75) of respondents agreeing or strongly agreeing (21.3%, 16/75, strongly and 40%, 30/75, agree) and only 6.7% (5/75) taking a neutral position. The EPPO's coherence with wider EU policies and activities in the criminal justice field was confirmed by 53.3% (40/75) of respondents

(16%, 12/75, strongly and 37.3%, 28/75, agree), with 9.3% (7/75) neutral and 1.3% (1/75) disagreeing. Coherence with anti-fraud policies was assessed similarly, with 50.7% (38/75) positive and 10.7% (8/75) neutral.

**Coherence with OLAF and other EU bodies.** Coherence with OLAF was rated positively by 50.7% (38/75) of respondents (18.7%, 14/75, strongly and 32%, 24/75, agree), with 2.7% (2/75) disagreeing. Coherence with other relevant EU bodies and offices (such as Europol, Eurojust and AMLA) was assessed positively by 48% (36/75) (12%, 9/75, strongly and 36%, 27/75, agree), with 2.7% (2/75) disagreeing and 42.7% (32/75) indicating they could not say. Coherence with the fundamental rights framework (including the ECHR and EU Charter) was agreed or strongly agreed by 45.3% (34/75) of respondents, while 48% (36/75) could not assess this dimension, likely reflecting limited visibility of the EPPO's internal human rights compliance arrangements among external stakeholders.

**Clarity and internal consistency of the Regulation.** When asked whether there are any provisions or Articles of the EPPO Regulation that are not clear or coherent with other provisions (n=75), only 6.7% (5/75) of respondents said yes, while 24% (18/75) said no and 69.3% (52/75) could not say. The limited number who identified specific issues pointed to the definition of 'inextricably linked offences', the interpretation of Article 25(3)(a) and (b) regarding whether EDPs can dismiss cases at the verification stage or only after an investigation has started, and the absence of a framework for cooperation and information exchange with anti-fraud coordination services (AFCOS). Some respondents also noted that the Regulation does not sufficiently facilitate cooperation and data exchange with AFCOS and managing authorities in the context of the recovery of misused EU funds.

#### EU added value

Respondents generally affirmed the EU added value of the EPPO, pointing in particular to its unique ability to address cross-border PIF crimes in ways that would not have been achievable through Member States acting alone.

**Overall added value.** When asked directly about the EPPO's added value to EU Member States' ability to fight fraud affecting the EU's financial interests (n=73), 58.9% (43/73) of respondents confirmed this to a great (32.9%, 24/73) or moderate (26%, 19/73) extent. Only 12.3% (9/73) considered the added value to be limited or non-existent, while the remaining 28.8% (21/73) could not say.

**Progress without the EPPO.** Respondents were also asked to consider what progress would have been made in the absence of the EPPO (n=73). The results are consistent with the view that national action alone would have delivered only limited progress across key areas. The largest shares of responses pointed to limited progress ('to a limited extent') or no progress ('not at all') in all four areas assessed: improving budget recovery (23.3%, 17/73, and 5.5%, 4/73, respectively), improving the effectiveness of investigation and prosecution of PIF offences (24.7%, 18/73, and 6.8%, 5/73), creating an EU prosecution policy for PIF offences (26%, 19/73, and 9.6%, 7/73) and fostering cooperation in the fight against fraud (27.4%, 20/73, and 5.5 %, 4/73). Across all four areas, only a small minority, between 2/73 and 4/73, considered that Member States would have made equivalent progress to a great extent without the EPPO. As with other questions in this section, a large proportion of respondents selected 'I can't say', ranging from 42.5% (31/73) for fostering cooperation to 52.1% (38/73) for improving budget recovery, reflecting the inherent difficulty of assessing a counterfactual.

**Qualitative evidence on added value.** Open comments on the added value of the EPPO consistently highlighted the EPPO's role in: enabling transnational investigations and prosecutions that could not be managed effectively at the national level; providing a centralised and independent platform that ensures consistency and neutrality in cross-border case handling; offering expertise and know-how that strengthens national prosecution services; and creating a deterrence effect through a visible EU-level enforcement presence. Several respondents, including those from non-EU countries, underlined the value of the EPPO as a forum for cooperation and knowledge exchange. At the same time, some respondents noted that the value is still difficult to quantify in terms of concrete outcomes (e.g. convictions) and that the EPPO's full impact will take longer to materialise.

## Relevance

Stakeholders broadly agreed on the continued relevance of the EPPO and the EPPO Regulation, both in terms of addressing the needs that originally justified the EPPO's establishment and in the context of an evolving operational environment.

**Continued relevance since establishment.** When asked about the EPPO's relevance since the entry into application of the Regulation (n=76), the largest shares of agreement related to the EPPO having addressed the need for common investigation and enforcement for PIF crimes (59.2%, 45/76, agree or strongly agree) and the need for a common European prosecution approach (59.2%, 45/76, agree or strongly agree). The EPPO was also seen as having addressed the need for better results in investigating and prosecuting PIF crimes (47.4%, 36/76, agree or strongly agree), though a higher proportion of respondents selected neutral or 'I can't say' responses for this statement. Views were more cautious regarding the EPPO's deterrence effect, with only 35.5% (27/76) agreeing the EPPO has enhanced deterrence, 23.7% (18/76) taking a neutral position and a substantial 36.8% (28/76) indicating they could not say, suggesting that deterrence effects remain difficult to perceive at the national level.

**Evolution of operational context.** A majority of respondents indicated that both the context in which the EPPO operates and the needs of their countries in relation to PIF crimes have evolved over the past five years. Across the relevant statements (n=76), approximately half of respondents agreed or strongly agreed that the operational context has evolved (50%, 38/76) and that national needs have changed (46.1%, 35/76). Open comments in this section highlighted key drivers of change, including the increasingly cross-border and digital nature of financial crime, the growing sophistication and complexity of PIF offences, the influence of the Russian war of aggression against Ukraine and associated increases in EU expenditure requiring protection, and legislative changes, including ongoing gaps in national transposition of the PIF Directive in certain Member States.

**The EPPO's response to evolving needs.** When asked whether the EPPO continues to respond to their needs in light of these changes, 38.2% (29/76) of respondents agreed or strongly agreed, while 19.7% (15/76) took a neutral position and 5.3% (4/76) disagreed. Views on the EPPO's adaptation to technological progress (e.g. cybercrime and electronic evidence) were broadly positive among those with a view (34.2%, 26/76, agree or strongly agree), though 46.1% (35/76) selected 'I can't say', reflecting limited visibility of the EPPO's internal technology developments among external stakeholders.

The EPPO's overall role in the EU and international context was considered adequate by 54% (41/76) of respondents (15.8%, 12/76, strongly agree and 38.2%, 29/76, agree), with 15.8% (12/76) taking a neutral position and 6.6 % (5/76) disagreeing. Among non-EU

and non-participating country respondents (n=8, primarily from third countries with cooperation arrangements), the available cooperation framework was viewed positively in terms of clarity and feasibility, though concrete results from cooperation were harder to assess, with half of this sub-group indicating they could not say whether cooperation had contributed to fostering investigations.