Management Plan 2024

EUROPEAN ANTI-FRAUD OFFICE (OLAF)

Contents

Introduction

The European Anti-Fraud Office (OLAF) is the central service of the Commission that according to its mandate and mission is in charge of **protecting EU revenue and expenditure** through **independent administrative investigations** into instances of suspected fraud, corruption and any other illegal activity involving EU funds. OLAF is also responsible for **investigating serious misconduct** by EU staff and members of the EU Institutions. Besides its investigative work, OLAF coordinates the implementation of the **Commission Anti-Fraud Strategy** and develops **fraud risk analysis and anti-fraud policy measures** to support all Commission services in preventing and fighting fraud and irregularities as well as in building a legal framework for better protection of the EU budget.

OLAF's mission and political priorities are guided by the Treaty and further defined by the political framework for the Commission services set out in the President's six headline ambitions and in a seventh horizontal objective: 'A modern, high-performing and sustainable European Commission'.

OLAF's work contributes to EU taxpayers' money being spent in line with Union objectives to support a **sustainable and resilient recovery with green and digital priorities**, to create jobs and to repair the damage caused by the COVID-19 pandemic. It also contributes to protecting the EU financial assistance to **Ukraine** from fraud, to upholding the **rule of law in the EU**, and to strengthening citizens' trust in the EU institutions and, ultimately, in the EU project**.**

This management plan presents the **main priorities and challenges for OLAF in 2024,** based on the OLAF Strategic Plan 2020-2024 ([1]). The current political and economic realities in the context of the Russian war of aggression in Ukraine and the energy crisis, as well as a new anti-fraud landscape will continue to affect OLAF's investigative and policy work. OLAF will maintain its business continuity measures **to ensure operational resilience and investigative work** without interruption.

To protect **the Multiannual Financial Framework (MFF) 2021-2027 and the Recovery and Resilience Facility (RRF)** against irregularities, fraud and corruption, OLAF will continue cooperating closely with other Commission services as well as EU bodies such as the European Court of Auditors (ECA), the European Public Prosecutor's Office (EPPO), EUROJUST and EUROPOL. OLAF will also pursue working closely with Interpol, Ameripol, the World Customs Organization and other partners.

OLAF will make use of the experience it gained from contributing to the screening of the national Recovery and Resilience Facility (RRF) plans to continue the ongoing engagement with Member States. During the implementation of the plans, OLAF is investigating

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(1) https://commission.europa.eu/publications/strategic-plan-2020-2024-european-anti-fraud-office_en

irregularities and instances of suspected fraud and corruption, as it does in all areas of EU funding. OLAF will continue to support the Member States with prevention activities such as strategic analysis and training as well as with financial support from the new EU Anti-Fraud Programme.

OLAF's work in Ukraine concerns both policy and investigations. The Russian war of aggression against Ukraine has accelerated the already existing cooperation and despite the difficult circumstances investigations remain possible thanks to the flexibility and adaptability of OLAF investigators. OLAF protects EU financial interests in **Ukraine** and is actively contributing to the design of a European antifraud architecture and to the design of anti-fraud measures in the EU funding mechanism for Ukraine. In addition to actively investigating potential fraud cases on the ground and notifying them to the competent bodies where applicable, OLAF is closely working with the Ukrainian Authorities to enhance the capacity of the administrative structures in Ukraine to detect, prevent and investigate irregularities, fraud and corruption. Due to the extensive spending of EU funds as part of the war, OLAF expects an augmentation of its investigative work in Ukraine, which is already partly visible in the increased number of allegations received by the office. OLAF also plays an important role in enforcing the EU sanctions against Russia and Belarus by cooperating with a wide range of partners, both in the EU and third countries, using available administrative tools to ensure that the sanctions are enforced effectively.

In 2024, OLAF will continue to refine its investigative procedures and practices, maintaining its ambitious targets. In recent years OLAF has intensified **monitoring the outcome of recommendations** it addresses to EU bodies and Member States, which is coordinated by a dedicated monitoring and reporting unit.

OLAF will pursue its efforts in working in the area of combating and preventing **money laundering**. OLAF hosts 'FIU.net', the IT system used by the EU Financial Intelligence Units to exchange information and match data on suspicious transactions to combat money laundering and terrorist financing.

OLAF will continue its positive engagement with its **Supervisory Committee** as well as with the 'Controller of procedural guarantees' who took up her duties on 13 September 2022.

Communicating to the public on how OLAF protects the interests of European citizens serves not only to raise awareness of OLAF but to boost confidence and trust in the EU and its institutions. Given its independent investigative mandate, OLAF has its own Spokespersons' team, which liaises directly with the media on matters pertaining to the investigative process.

PART 1. Delivering on the Commission's priorities: main outputs for 2024

OLAF's output is grouped around seven specific objectives demonstrating how OLAF intends to contribute to the achievement of the headline ambitions of the von der Leyen Commission. These specific objectives are in line with the Strategic Plan 2020-2024 and serve all six headline ambitions as well as the seventh horizontal objective. The performance tables for each objective can be found in the annexes.

Specific objective 1: Efficient and effective management of OLAF's investigations [2]

The Office's core business consists of carrying out investigations. The latter will continue to be impacted by various challenges and opportunities in 2024 such as the operational cooperation with the EPPO, the implementation of the Recovery and Resilience Facility and the protection of the financial support for Ukraine.

OLAF's operational work in 2024 will continue to rely on OLAF's extensive cross-agency cooperation with partners at EU level (especially with the EPPO, EUROPOL, EUROJUST) and internationally (such as INTERPOL, AMERIPOL, the World Customs Organization), as well as with the administrative bodies, customs authorities and police and judicial services across the Member States as well as in third countries worldwide.

OLAF's activities under this objective cover the selection of cases, the conduct of investigations and coordination activities. OLAF also assists recipients in the implementation of its recommendations following its investigative activities and monitors the extent to which such recommendations have been implemented.

In the selection phase, OLAF establishes whether it is competent to investigate. If this is confirmed, the available information is examined in accordance with Regulation (EU, EURATOM) No 883/2013 to determine whether there is sufficient suspicion of fraud, corruption, any other illegal activity affecting the financial interests of the Union or serious wrongdoing by EU staff or a member of an EU institution, body, office or agency (IBOA). Where the selection process identifies potential criminal conduct in respect of which the EPPO could exercise its competence, the case is dismissed and reported to the EPPO. The opening and carrying out of an investigation is done by OLAF in full independence, without

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(2) The performance table for this specific objective can be found in the Annex (page 25)

instructions from any government, institution, body, office or agency. (^{3}) OLAF also carries out preliminary evaluations under Article 12(c)(6) of Regulation whenever it is asked to do so by an EU institution, body, office or agency in view of a possible subsequent transfer of the case to the EPPO.

The consultation with the EPPO during the selection process, including hit/no hit verifications, that is done to guarantee the non-duplication of investigations, has a direct impact on the selection process. The preparation of the reporting of each case for which the EPPO competence has been established also has an impact on the process. Another factor with an impact on the duration of the selection phase is the reduction in staff. Moreover, it is difficult to forecast the additional volume of new incoming information that OLAF is receiving in the context of the Recovery and Resilience Facility that is progressively increasing, or the impact of the EPPO's operational activity on OLAF's investigative workload and of OLAF's support to the implementation of the 'rule of law' conditionality mechanism. Despite this, the Office intends to maintain the target for the average duration of closed selections at 2.1 months.

Performance indicators with regard to the conduct of investigations are the average duration of closed investigations and the percentage of ongoing investigations lasting more than 20 months. The targets regarding the two investigative outputs will remain at the same level as for 2023 (24.3 months and 29% respectively). This is slightly above the interim milestones from the Strategic Plan 2020-2024 (24.0 months and 28% respectively). This prudent approach takes into account the expected impact of the EPPO's operations on OLAF's work as well as OLAF's limited resources. Moreover, the COVID-19 pandemic still affects the duration of investigations opened in recent years.

As a result of its investigations, OLAF issues recommendations to the EU institutions, bodies, offices and agencies as well as the Member States. OLAF provides assistance to the recipients in implementing the recommendations and monitors their follow-up.

In recent years, OLAF has intensified its monitoring activities, which are coordinated by a dedicated monitoring and reporting unit. OLAF conducts an annual monitoring exercise for all types of recommendations it issues in order to measure the outcome of its investigations and identify problems in the implementation of its recommendations. This process will continue in 2024, with strong support from the central Commission services and in close cooperation with the recipients of OLAF's recommendations. The monitoring and reporting unit continues to work closely with the relevant services on improving internal work processes. In 2024, it plans to introduce a new monitoring platform for easier exchange of information with spending services and more systematic monitoring in Member States' recovery action related to customs irregularities.

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(3) See Article 17(3) of Regulation (EU, EURATOM) No 883/2013. This is without prejudice to Article 5(2) of Regulation (EU, Euratom) No 883/2013, which provides that the decision to open an investigation shall be taken by the Director-General, acting on his or her own initiative or following a request from an institution, body, office or agency or from a Member State.

A performance indicator, relating to the conclusion of investigations, assistance provided to recipients of OLAF's financial recommendations and monitoring the implementation of those recommendations, is calculated as the ratio between the total amounts that the recipients of OLAF's financial recommendations established for recovery for the EU budget during the two years preceding the programming/reporting year and OLAF's administrative budget spent during the same period. The amounts established for recovery for the EU budget should be at least double the amount of OLAF's administrative expenditure. ([4])

On the basis of its investigative, operational and fraud prevention functions, OLAF can provide advice and support to Commission services on anti-fraud issues. The outcome of this advice are notably administrative recommendations, *ad hoc* notes and replies to inter-service consultations. OLAF's output serves as a performance indicator (number of instances where OLAF provides advice on anti-fraud matters); the target for 2024 (80) is in line with the 2023 one and higher than the target of the Strategic Plan 2020-2024.

External communication

Protecting the interests of European citizens is at the heart of what OLAF does. Communicating its work to the citizens of Europe raises awareness of OLAF and boosts confidence and trust in the EU and its institutions by explaining OLAF's unique and crucial role in defending both financial and other interests of European citizens and by increasing transparency and visibility of OLAF's activities, whilst maintaining a high level of protection for procedural guarantees.

The main messages that OLAF aims to pass with its communication activities are:

- OLAF is a professional and highly competent body,
- OLAF protects the EU's recovery and growth,
- Fraud with EU funds is not a victimless crime.

In 2024, OLAF's external communication activities will remain targeted towards media and expert stakeholders, with a continued effort to create more synergies with other Directorates-General, partners such as the EPPO, Eurojust, Europol, as well as the Commission Representations in the Member States.

In addition to the traditional communication mix consisting of increasingly proactive press and media relations, together with the publication and promotion of the annual OLAF Report, the planned OLAF communication activities also include:

- developing a solid narrative on the results of OLAF's work, in order to create easily quotable content without running into risks of legal claims,
- continuing to increase presence on social media, with the support of appealing and engaging audio-visual content,

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(4) This indicator was redefined in the Annual Activity Report 2020 compared to the Strategic Plan 2020-2024 and Management Plan 2020. The target ratio was also modified from 3.5 to 2. Methodological explanation in Annex 2 (FN 7) to OLAF's Annual Activity Report 2020

- organising physical, virtual or hybrid events targeted to the general public (such as the annual Open Days) and/or specific stakeholders.

Specific objective 2: Compliance with legal obligations under Regulation (EU) 2018/1725 [5]

Regulation (EU) 2018/1725 [6] requires controllers to respond to a data subject's request for access to their own personal data, rectification, erasure, blocking or objection to the processing thereof, without undue delay and, in any event, within one month of receipt of the request. That period may be extended by two further months where necessary, taking into account the complexity and number of the requests. Within the scope of its investigative function, OLAF acts as a controller independently from the Commission. OLAF's legal advice unit handles these requests in close cooperation with the units directly involved in the investigative activities.

Requests for access to personal data often involve the scrutiny of many and large files, containing sensitive information collected during OLAF investigations. OLAF checks carefully whether any restrictions apply to the data subjects' rights specified in Decision (EU) 2018/1962 [7]). This is extremely important to protect the identity of informants and other persons relevant to OLAF investigations, to safeguard the investigative activities of OLAF and related activities of IBOAs and Member States' authorities, as well as information, which could impinge on the integrity and reputation of interested parties. Likewise, OLAF handles incoming consultation requests from Commission services and executive agencies in accordance with Decision (EU) 2018/1962, and from other IBOAs following their own respective internal rules, without undue delay, to assist within the time limits set to all IBOAs.

OLAF aims to carry out this analysis with due diligence and to involve all relevant stakeholders. Nevertheless, the time limits set by Regulation (EU) 2018/1725 are tight in practice. This can lead to a small number of requests being answered after the expiry of the applicable time limits, due to the particular circumstances. In any event, OLAF aims to

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(5) The performance table for this specific objective can be found in the Annex (page 26)

(6) Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

(7) Commission Decision (EU) 2018/1962 of 11 December 2018 laying down internal rules concerning the processing of personal data by the European Anti-Fraud Office (OLAF) in relation to the provision of information to data subjects and the restriction of certain of their rights in accordance with Article 25 of Regulation (EU) 2018/1725 of the European Parliament and of the Council (OJ L 315, 12.12.2018, p. 41).

respond positively to access to personal data requests as promptly as possible, while taking into account any necessary applicable restrictions specified in Decision (EU) 2018/1962.

Specific objective 3: Cooperation between OLAF and the EPPO to ensure that the EU's financial interests are better protected (8)

In 2024, the EU anti-fraud landscape and response to fight against crimes affecting the EU's financial interests will continue to be reinforced by the cooperation between OLAF and the EPPO.

OLAF will pursue a close relation with the EPPO to ensure that the available means will be used to fight the fraud and corruption harming the EU's budget. OLAF cooperation with the EPPO follows the provisions of the EPPO and the OLAF Regulation as well as the provisions of the working arrangements that both offices concluded on 5 July 2021. Three established output indicators will measure OLAF's performance as regards the operational cooperation with the EPPO to ensure efficient exchanges of information and reporting of cases following preliminary evaluations of incoming information.

OLAF will be a strong partner that supports and complements the EPPO in its investigations for which the EPPO is competent. At the same time, particularly in Member States where the EPPO is not competent, OLAF will continue conducting investigations with the possibility of issuing judicial recommendations. Furthermore, OLAF remains at the forefront of anti-fraud action in cases not taken up by the EPPO but calling for administrative action.

Complementarity of OLAF and EPPO mandates ensures efficient reactions to irregularities and fraud. It is essential that OLAF's administrative channel is systematically used to its full potential, allowing for the adoption of precautionary measures, suspension of payments, early recovery of the unduly paid funds or evaded duties and exclusion of economic operators from EU financing. Complementary action is essential for the protection of the financial interests of the EU.

The detailed rules on complementary investigations in the OLAF Regulation, further specified in the OLAF–EPPO working arrangements, allow for the continued action of OLAF for recovery of unduly spent or evaded amounts or administrative precautionary measures, while ensuring that the EPPO can carry out its own investigations, where applicable in close coordination with OLAF. In addition, OLAF will position itself as a strong partner for the EPPO by providing support, where necessary and at the EPPO's request, taking into account

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(8) The performance table for this specific objective can be found in the Annex (page 26)

the feasibility of the measures including the availability of resources required to perform the activities in the required schedule.

A well-functioning exchange of information and mutual reporting of cases is essential, with both offices reporting to each other allegations in their respective area of competence. OLAF and the EPPO are important sources of cases for each other and complement each other's mission but should not duplicate their activities. The cooperation between the two offices aims ultimately at ensuring that no case of fraud or irregularity related to the EU's budget goes un-investigated. For this purpose, a well-functioning hit/no-hit system will continue to be used to ensure no duplication of action and to fine-tune cooperation between OLAF and EPPO.

Building on the legacy of over two years of operational cooperation and informed by its bi-weekly operational exchanges, OLAF will further engage with the EPPO to identify general and specific challenges. This will allow to set-up high-performance workshops and training activities with input from all units, to address and overcome specific and horizontal legal and operational concerns.

Strengthening anti-fraud policy and legislation

In 2023, OLAF will continue to protect the EU's financial interests through the development of anti-fraud policy and legislation in close cooperation with other Commission services, as described in the specific objectives below.

OLAF will maintain traditional fraud prevention activities, such as anti-fraud training and fraud-proofing and will contribute to the Commission's Early Detection and Exclusion System. OLAF continues to build on the anti-fraud knowledge acquired through its investigations and analyses fraud risks, fraud patterns and trends in different sectors and spending areas. This will be reflected in guidance and advice for Commission services. The aim is to increase fraud awareness across the various areas of EU revenue and expenditure. The Office will also cooperate with Member States and other partners and support them through the new EU anti-fraud programme. As appropriate OLAF will offer its expertise in other agreed initiatives to strengthen EPPO-Commission cooperation.

In 2020-2021, the Commission adopted several policy communications ([9]) with action points related to OLAF's activities in different areas. These include the revision of the Waste Shipment Regulation which strengthens the EU's overall enforcement capacity to tackle illegal waste shipment by inter alia strengthening OLAF's capabilities to support national authorities in this sector, including the power to conduct own investigations. The implementation of the agreed proposal, which is expected by the end 2023, will require OLAF to take a number of legal, procedural and IT steps to fulfil its role. The Office will continue contributing to other policy initiatives where its contribution facilitates the delivery of the work programme of the Von der Leyen Commission.

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(9) The Single Market Enforcement Action Plan, the Farm to Fork Strategy, the Biodiversity Strategy, the Chemicals Strategy for Sustainability and the Intellectual Property Action Plan.

Specific objective 4: Strengthening EU framework to combat customs fraud [10]

Regulation (EC) No 515/97 is the cornerstone of mutual assistance in customs and agricultural matters, allowing Member States' national authorities to exchange information among themselves and with the Commission (OLAF) to ensure the correct application of the EU legislation. The Regulation enhances administrative cooperation between customs and reduces the administrative burden associated with such cooperation. OLAF will continue to ensure an effective implementation of this Regulation.

At the international level, as goods imported into the EU must be subject to the applicable taxes and duties, and measures of restriction, prohibition or control in respect of EU rules, the Commission (OLAF) will continue to negotiate mutual administrative assistance provisions as well as effective anti-fraud measures in trade agreements with its third country partners.

To support the mutual assistance activities in the anti-fraud area, Regulation (EC) No 515/97 establishes several IT systems (CIS – Customs Information System, FIDE – Customs File Identification database, CSM – Container Status Messages directory, and IET – Import, Export, Transit directory), which are accessible to competent Member State authorities and designated Commission departments. The Commission has also developed an automated system for the exchange of mutual assistance requests and replies (Mutual Assistance System, MAS). All these applications are available under the umbrella of the Anti-Fraud Information System (AFIS). In 2024, OLAF will continue developing an analytical platform in AFIS (AFIS FraudAP) to increase its analytical capacity to support the OLAF investigators as well as the Member States in their operational work, and to improve OLAF's ability to detect and prevent customs fraud.

On the operational side, OLAF plays a key role organising or supporting Joint Customs Operations (JCOs) in close coordination with Member State customs authorities and other stakeholders to fight internationally organised smuggling. Taking into account the number of joint customs operations coordinated successfully by OLAF in the past, the OLAF's target is to continue to initiate JCOs on an annual basis. OLAF will in addition provide support to the JCOs requested by the Member States as well as other international organisations, as it has done in the past.

In 2023, OLAF and the Commission's Joint Research Centre (JRC) successfully transferred several prototypes for the monitoring of container movements (CSM/COS) and imports (Automated Monitoring Tool – AMT) into the operational environment of AFIS for use by the

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(10) The performance table for this specific objective can be found in the Annex (page 26)

Member States. The development of prototypes, linking import data from different sources, as well as the transfer of existing prototypes from the research environment into AFIS will continue in 2024. Development of prototypes for new visualisations showing different aspects of trends in imports will continue under this project, and will equally include training activities for newcomers as well as seminar to collect feedback from current users in the Member States.

While OLAF is in the technical lead for some of these activities, the achievement of this objective depends also on the readiness and the capacity of the partners in the Member States, (potential) candidate countries and other non-EU countries, to cooperate to this end.

Specific objective 5: Strengthening the EU framework to fight illicit tobacco trade [11]

The fight against the illicit tobacco trade is and will remain a priority for the Commission. OLAF will continue supporting Member States' action against illicit tobacco fraud. This includes *inter alia* operational activities such as investigations, coordination of Member State activities and organising or supporting joint customs operations in this area, as well as the operation of the laboratory facility for the analysis of seized cigarettes (TOBLAB).

On the basis of the 2023 outcome on the implementation of the 2nd Action Plan to fight the illicit tobacco trade 2018-2022, and because the illicit tobacco landscape has changed significantly the last few years, OLAF and Member States will experiment new collaboration work on specific priorities.

The FCTC Protocol to eliminate illicit trade in tobacco products, in force since September 2018, which is a key tool to fight the illicit tobacco trade at the global level, has today 68 parties including the EU and 19 Member States. OLAF remains an active member of the Protocol: OLAF will follow-up on the 3rd session of the Meeting of Parties (MOP3) to the Protocol and start paving the way for the 4th session in 2025.

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(11) The performance table for this specific objective can be found in the Annex (page 27)

Specific objective 6: Implementation of the Commission Anti-Fraud Strategy (CAFS) to protect the EU's financial interests [12]

In 2019, the Commission adopted its **Commission Anti-Fraud Strategy (CAFS)** [13]. The CAFS provides a policy framework for the prevention, detection, investigation and correction of fraud at the level of the Commission and its executive agencies. It emphasises anti-fraud governance in the Commission and the collection and analysis of fraud-related data.

On 11 July 2023, the Commission adopted a Communication on the revision of the CAFS Action Plan [1], accompanied by the plan ([2]) itself. The new action plan includes 44 actions under seven themes that cover the Commission's priorities in fighting fraud. It is the result of extensive consultations across the Commission, led by OLAF in cooperation with colleagues from the Fraud Prevention and Detection Network (FPDNet) in which all Commission departments and the executive agencies are represented. In addition to facilitating, coordinating and monitoring the overall implementation of the plan, OLAF is responsible for the implementation of several actions.

With digitalisation as the first theme, the plan puts forward actions to broaden and deepen the use of IT tools by the Commission and Member States to prevent, detect and investigate fraud.

Other actions of the plan are specifically related to the RRF. OLAF will work with the Directorate-General for Economic and Financial Affairs notably to further develop risks indicators on fraud, corruption, double funding and conflicts of interest. In 2024, OLAF will also cooperate with the Ukrainian authorities, international donors and their anti-fraud services, to protect EU funding from fraud and corruption. A tailor-made training event will be organised to provide hands-on capacity building and networking opportunities for participating Ukrainian authorities.

To support the ethical culture of the Commission, OLAF will enhance ethics and anti-fraud training together with the central services. OLAF will furthermore support the Commission departments in the external action area and the EEAS in developing a joint ethics and anti-fraud training plan to ensure that specialised training is delivered consistently for targeted

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(12) The performance table for this specific objective can be found in the Annex (page 28)
(13) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee, the Committee of the Regions and the Court of Auditors of 29 April 2019, Commission Anti-Fraud Strategy: enhanced action to protect the EU budget, COM(2019)196.

groups of staff in the delegations. OLAF will continue contributing to the Commission's Early Detection and Exclusion System ([14])

To support and further guide Commission departments and executive agencies with their local anti-fraud strategies, OLAF will continue its systematic review of such strategies. OLAF will also monitor the implementation of such anti-fraud strategies, thus contributing to corporate oversight. OLAF will monitor the progress achieved in the implementation of the anti-fraud strategy with the Commission's Corporate Management Board (see also under specific objective 1). The FPDNet and its subgroups will continue meeting in 2024 to exchange views on fraud related matters and to take stock of the progress on the implementation of the new CAFS Action Plan.

In parallel, OLAF will maintain, and bolster where appropriate, traditional fraud prevention activities, such as anti-fraud training, anti-fraud advice and fraud-proofing [15], while contributing to the Commission's Early Detection and Exclusion System. Through this wide range of activities, OLAF plays an important role in the fight against fraud, not only as an investigative but equally as a fraud prevention body. In order to further strengthen corporate oversight of anti-fraud work, OLAF will continue to cooperate closely with the Commission's Secretariat-General, the Directorate-General for Budget and other central services represented in the Commission's Corporate Management Board, exchanging views on the progress achieved in the implementation of the anti-fraud policy, including the follow-up of OLAF's recommendations issued as a result of its investigations (see also under specific objective 1).

In 2024, OLAF will continue to engage with the Member States in the context of the Advisory Committee for the Coordination of Fraud Prevention (COCOLAF). On demand, OLAF will work with the Member States in preparing their national anti-fraud strategies and provide guidance and support in this respect. OLAF is engaged with national authorities to improve reporting of irregularities and fraud.

Notably, OLAF continuously works with the aim to harmonise and rationalise the reporting of irregularities in line with the requirements set in EU legislation, and has in this context prepared a plan for 2024 and beyond. In 2024, a working group will be set up to update the existing guidance on irregularities reporting through a collaborative approach involving experts from the Member States to achieve a further harmonisation and rationalisation of such reporting. OLAF also engages in a structured dialogue with reporting administrations to address and correct any issue related to such obligation. In 2024 OLAF will also upgrade the technical infrastructure of the Irregularity Management System, the IT tool at disposal of the Member States to facilitate their task in fulfilling their obligation. The intention is to explore technical possibilities to automate, inasmuch as possible, the filling of certain fields

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(14) The Early Detection and Exclusion System (EDES) database is run by the Directorate-General for Budget with important input from OLAF. Results of OLAF investigations (as well as audit findings established by EU institutions and bodies) feed into action taken by Authorising Officers to exclude unreliable tenderers and grant applicants from EU funding and to flag suspicions in this respect. Such exclusion or flagging is recorded in the EDES.
(15) Optimising the legal framework for the implementation of the budget to make it more resilient to any attempts at fraud, for instance by replying to consultations from other Commission services.

thus reducing the related burden on national administrations, without undermining the policy objectives.

OLAF is the lead service for drafting the Commission's annual report on the Protection of the EU's financial interests, adopted under Article 325 TFEU (the 'PIF Report'). This report is prepared in cooperation with the Member States in the framework of the COCOLAF and offers an overview of the measures adopted and the results achieved in the fight against fraud and irregularities in the EU.

Specific objective 7: Support to national authorities and other partners in the protection of the European Union's financial interests through the EU Anti-Fraud Programme [16]

The year 2024 will mark the fourth year implementing the Union Anti-Fraud Programme (UAFP), based on Regulation (EU) 2021/785 establishing the UAFP that aims to (1) support the protection of the EU's financial interests and (2) to support mutual administrative assistance, including operational activities, between Member States' customs authorities and cooperation with the Commission.

The first objective is addressed through a spending programme similar to Hercule III (2014-2020). The second one refers to the Anti-Fraud Information System (AFIS) on mutual administrative assistance between customs authorities and cooperation with the Commission, as well as to the Irregularity Management System (IMS), in which Member States and candidate countries report irregularities to the EU budget in shared management and pre-accession funds.

Support is provided to Member States via the programme with an increasing focus on the expenditure side of the Union budget. The technical assistance component continues the financing of specialised equipment and tools via grants, while working in close cooperation with other EU instruments supporting the purchase of technical equipment.

A fourth Financing Decision and associated Work Programme under the UAFP is set to be adopted by the Commission early in 2024 based on an OLAF proposal. As in previous years, two calls for proposals are foreseen – 'Technical Assistance' and 'Training, Conferences, Staff Exchanges and Studies'. The evaluation of proposals and award of grants will be finalised before the end of 2024. During 2024, OLAF will continue the implementation and monitoring of the ongoing grant and procurement contracts awarded in previous years.

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(16) The performance table for this specific objective can be found in the Annex (page 29)

In 2024, OLAF will continue working on the interim evaluation of the UAFP, to be finalised by end-2024. The interim evaluation covers all three programme components (Hercule, AFIS and IMS) and is supported by a study done by an external contractor. In parallel, OLAF will strengthen the monitoring of how grants are implemented, based on a risk-based analysis.

For the first time the UAFP will be implemented by a third country – Ukraine, as of 2024. The formal association negotiations are finalised and the ratification process is ongoing. OLAF, representing the EU, may lead more negotiations with other third countries in 2024. Furthermore, a number of outreach initiatives are envisaged in 2024 to enhance the visibility of the UAFP, and to consolidate the impact that its support can bring to Member States and associated countries.

Furthermore, a number of outreach initiatives are envisaged in 2024 to enhance the visibility of the UAFP, and to consolidate the impact that its support can bring to Member States and associated countries.

PART 2. Modernising the administration: main outputs for 2024

In 2024, the Office will further modernise its ways of working, and notably in areas such as human resources, fraud risk management, and digital transformation and information management. Active support to OLAF staff and managers will continue through various tools, also in view of maintaining full business continuity. The related performance tables can be found in the Annex.

The internal control framework ([17]) supports sound management and decision-making. It notably ensures that risks to the achievement of objectives are taken into account and reduced to acceptable levels through cost-effective controls.

OLAF has established an internal control system tailored to its particular characteristics and circumstances. The effective functioning of OLAF's internal control system will be assessed on an ongoing basis throughout the year and be subject to a specific annual assessment covering all internal control principles.

A. Human resource management ([18])

OLAF has embraced a trust based HR policy, implementing hybrid working conditions and a flexible environment. Hybrid working conditions will continue in 2024 with the clear possibility of increasing office presence for staff and fostering training delivery, events and wellbeing activities in person.

OLAF will continue implementing its HR strategy and accompanying action plan, in line with the Commission HR Strategy, which aims to maintain a modern, flexible and values-driven Office that empowers staff to deliver outstanding results and fulfil its mandate by protecting EU taxpayers' money. The HR strategy focuses on attractiveness and recruitment, staff engagement, health and wellbeing, equality diversity and inclusion and talent development.

In 2023, the lists of laureates of OLAF's specialised competitions were open for recruitment to other Commission departments and EU Institutions. Therefore, in 2024, OLAF will start working to deploy a talent recruitment policy within the new competitions model adopted

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[17] Communication C(2017)2373 – Revision of the Internal Control Framework
(18) The performance table for this objective can be found in the Annex (page 29)

by the European Commission. This model will allow OLAF to ensure that laureates have the technical expertise to work on anti-fraud matters, both in revenue and expenditure.

OLAF is looking for new talent amongst EU staff posted in worldwide locations. In compliance with its commitments, in 2024 OLAF will continue contributing to the Commission efforts of reinforcing staff in Luxembourg by publishing each vacancy both in Brussels and in Luxembourg and by launching a Call for expression of interest targeting OLAF staff interested in voluntarily moving to Luxembourg.

OLAF will continue the implementation of its Learning and Development Strategy 2022-2025, to provide the best possible support to OLAF staff and managers based on focused guidance on learning and professional development.

OLAF will continue in 2024 to provide specialised training to the different functions involved in the investigative lifecycle aiming at excellence.

In 2024, OLAF will fine tune its female talent development programme targeting young colleagues in junior management positions who aspire to be managers. In addition, coaching will continue to be offered to newly appointed executive staff (senior, middle, junior).The Office will pay a particular attention to upskilling the digital training portfolio of its staff.

Despite having implemented most of the actions of its Equality Mainstreaming Work, OLAF will continue to organise compulsory training for managers and pre-managers to ensure that the Commission inclusion and diversity policies are duly implemented in daily business. OLAF continues to apply the principles of its Charter on equal opportunities in the context of recruitment, training, mobility, career development etc. The Office will also continue to support young female candidates to embrace the executive career in the Commission.

OLAF will streamline its internal communication in 2024, delivering less output but more targeted to the main activities of the office, the decision-making process and the corporate policies affecting staff. Internal communication contributes to the transparency in the organisation, the increase of information flows and the team spirit, enhancing staff engagement. During 2024, OLAF will migrate its Intranet to the platform SharePoint Online in line with corporate policies. It will also continue to deliver internal newsletters, weekly video debriefs by senior management as well as regular OLAF events. This aims at supporting staff awareness, motivation and engagement. In 2024, several EU policies will be brought to OLAF staff as part of a wider corporate effort to share knowledge.

B. Sound financial management [19]

In relation to the control effectiveness as regards legality and regularity, OLAF has set up the internal control processes with the purpose of ensuring an effective management of risks relating to underlying transactions. The control objective is to ensure that the cumulative budgetary impact of any residual error rate does not exceed 2%. The capacity to detect and correct the errors having a financial impact is also a key element in the control strategy that is carefully monitored in OLAF. The indicators regarding the estimated overall amount at risk for the year for the entire budget under the DGs responsibility and the estimated future corrections are not key management indicators for OLAF but rather corporate ones. Therefore, OLAF is maintaining corporate targets for these indicators.

OLAF's specific role as the Office in charge of the fight against fraud pleads for a strong control environment. As the costs of control have been assessed as adequate over the past years, the same level is maintained for 2024.

C. Fraud risk management [20]

OLAF coordinates the implementation of the Commission Anti-Fraud Strategy (CAFS). In 2023, the revised action plan of the CAFS was adopted. It includes 44 actions, and OLAF itself is in lead for 24 of them [21]. OLAF will work with other services to implement the revised action plan, as described under Specific Objective 6.

OLAF's local Anti-Fraud Strategy (AFS) 2021-2024 adopted in October 2021 has two strategic objectives, to (1) promote the highest standards of professional ethics; and (2) to maintain a high level of control for funds managed by OLAF. The OLAF AFS identifies the means and resources (actors involved and their responsibilities, IT tools, specific networks,

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(19) The performance table for this objective can be found in the Annex (page 30)

(20) The performance table for this objective can be found in the Annex (page 31)

(21) Actions 5, 6, 7, 8, 9, 10, 14, 15, 17, 19a, 23, 25, 26, 28, 30a, 31, 33, 34, 35, 37, 38, 39, 40, 43

procedures and guidelines) and includes an action plan to implement the OLAF's AFS, covering the period 2021 to 2024.

For the first objective, the Action Plan includes training and awareness raising on ethics, conflict of interest, mission expenses, and protection of sensitive information. For the second objective, it includes prevention and detection measures to maintain a high level of control for funds managed by OLAF. While some of these actions require a continuous implementation, others have specific targets per year within the period covered by the OLAF AFS.

In 2024, OLAF will continue with the implementation of the OLAF AFS Action Plan. It will continue delivering training courses and maintaining a high level of control for funds managed by OLAF (continuous implementation). It will also complete the remaining actions not fully implemented yet, namely on-the-spot verification of grants financed by the Union Anti-Fraud Programme and dedicated discussions on ethics issues in Units and Directors' meetings by the OLAF Ethics Correspondent (HRC). The target for 2024 is to have 100% of the Action Plan implemented.

OLAF's AFS 2021-2024 expires in 2024. In 2024, the office will assess whether its AFS is still adequate and at least update the related action plan.

D. Digital transformation and information management [22]
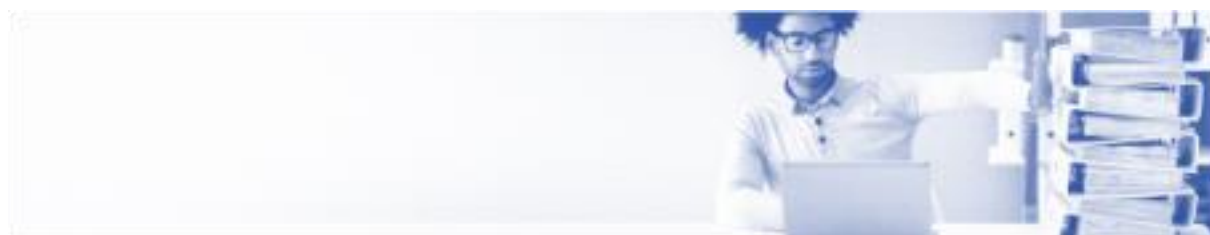
OLAF develops, operates and hosts on premises all information systems and IT services pertaining to the execution of its independent investigative function in a secure, OLAF-managed IT environment, while aligning to the Commission's Digital Strategy and IT Security Strategy 2023-24.

More specifically, OLAF will continue investing in improving the digital skills of all staff through training, including training for newcomers, Cybersecurity training, specialised training courses provided to OLAF's external partners and to internal and European Institutions staff such as the Digital Forensic and Analysis Training (DFAT) and awareness campaigns. OLAF will foster the development of a **digital culture** among investigators, data analysts and IT experts through sharing of data, digital tools and practises in support of the strategic objectives and operational needs of the Office.

OLAF has developed, operates and evolves IT systems **in support of policy implementation**, i.e. the **Anti-Fraud Information System (AFIS)** on mutual assistance

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(22) The performance table for this objective can be found in the Annex (page 31)

between administrative authorities of the Member States and the Commission (Council Regulation (EC) No 515/97) and the **Irregularities Management System (IMS)** on shared management and pre-accession funds.

Interoperability of the AFIS platform constantly improves, within the Commission, i.e. by receiving new and enriched sets on customs matters from DG TAXUD but also with the external stakeholders, i.e. by developing web services for the automated transfer of IPR seizure data from Member States national systems to the Customs Information System (CIS+) under the umbrella of a Service Level Agreement (SLA) signed with the EUIPO. The latter will facilitate the automated exchange of relevant information and contributes to the once-only principle, by avoiding situations in which the same information has to be entered multiple times in different systems by Member States' authorities.

As part of the AFIS platform, the new Anti-Fraud Analytics Platform enables OLAF to combine customs and trade data and perform advanced analysis on these data sets. The platform will be further extended with new data sources in 2024 to increase OLAF's and Member States capacity to undertake cross-border strategic and operational data analysis in support of detection, prevention and investigation of customs related cases.

The **IMS**, through which Member States authorities report on fraud and irregularities affecting the EU budget, will be further improved, technologically and functionally, to optimise the impact the system could have on OLAF's operations.

Both AFIS and ISM are functionally and technologically solid with a wide user base, which makes them ideal contributors to the **digital-ready EU policymaking** objective of Commission's digital strategy. In this regard, the potential for IMS to be used as the reporting tool on suspected fraud and irregularities pursuant to the relevant provisions of the Ukraine Facility Regulation, will be further explored.

OLAF is committed to a **digital transformation of its operational business needs**. This endeavour, incepted already years ago, led to the creation of the OLAF Case Management System (**OCM**) a highly secure IT system featuring an end-to-end electronic workflow, integrated case/document management, reporting and digital signing capabilities. In 2023, OCM was for the full year in maintenance mode after the project closure mid-2022. Several new versions were released in accordance with business priorities, including technical upgrades such as integration with the new version of EU Sign.

By Q1 2024, OLAF will release a platform for exchanges of information related to the follow-up of OLAF's financial and administrative recommendations, thus enabling DG BUDG and other Commission services to contribute accurately and timely to the recommendations' monitoring exercise.

OLAF has a solid interest in making the best possible use of its main asset, "data" contained in IT systems (OCM, AFIS and IMS) and linked databases. Data will be used as the material to feed solutions that will generate intelligence in support of investigations. OLAF largely implements corporate data governance principles relating to the databases managed by the Office.

In 2024, OLAF will continue to enhance its own analytical capabilities. To this effect, the Office plans to intensify its efforts on the GETI (Get Intelligence) and GETI4ALL projects, which are designed to provide streamlined access to integrated datasets sourced from various platforms—including internal databases, national and commercial repositories, and public sources. Specifically, the goal of GETI4ALL is to pinpoint, unify, and integrate data from both direct and indirect management projects throughout the EU, including notably on RRF-related information.

These projects will use state of the art technology in the domain of data analysis in order to better identify potential risks. This approach is geared towards pinpointing and accessing valuable data assets that play a crucial role in detecting potential irregularities and in enhancing OLAF's investigations.

OLAF will also be active analysing the potential of **Artificial Intelligence** for its core tasks, following work carried out at corporate Commission level, especially now that political agreement on the new AI Act has been found by the legislator.

OLAF will also strive to obtain direct access to National Business Registries. This will allow OLAF analysts and investigators to use accurate and up-to-date information on beneficiaries of EU funds, build the fullest possible picture of their companies' structure and identify links with other entities.

Moreover, OLAF will step up its support to Member States in developing their analytical capacities on the expenditure and the revenue side. Several events will be organised to this effect, including in partnership with other relevant entities. These events are designed to create a forum for the sharing of analytical expertise and good practices, and eventually to create a community of practitioners able to develop innovative analytical approaches for fraud prevention, detection and investigation.

OLAF will continue to be among the biggest users of the EU Sign service. OLAF also works towards putting in place modern IT delivery models, i.e. development in Agile and application of DevSecOps as the new standard for all major projects.

OLAF maintains a locally managed hosting facility, based on a **secure and resilient infrastructure** for the conduct of its independent investigative work. OLAF designs its major new IT modules to be cloud-ready anticipating on the possibility of making future use of this technology. OLAF and DIGIT agreed to commence already in 2023 a due-diligence procedure for migration to the WELCOME domain, in view of a possible migration completed by the end of 2024.

OLAF takes **security** and **personal data protection** very seriously. By the end of 2023, all OLAF IT systems will have a security plan completed. In 2024, OLAF will continue developing IT security compliance assessment, management and monitoring, relying on the new corporate Governance, Risk and Compliance tool (GRC), and implementing the corporate IT priority controls on its information systems.

Data protection forms an integral part of the OLAF's business processes. By 2025, as part of a continuous effort to ensure complete staff awareness of data protection rules that are applicable to particular areas of their work, OLAF aims at delivering a dedicated data protection training for all investigative staff and awareness raising activities in this domain for all other staff, under the reserve of the gaps resulting from staff turnover or absences. For 2024, the cumulative target is 95 % and 9 % of (not yet trained) staff respectively, although it should be duly noted that OLAF is not in a position to verify the targets unless the relevant data from EU Learn is duly provided to the OLAF HRC by DGHR. In 2024, OLAF will continue working on the alignment via legislative process of the Council Decision 2009/917/JHA on the use of information technology for customs purposes, with the provisions of Data Protection Law Enforcement Directive (EU) 2016/680 ('LED').

E. Sound environmental management [23]

OLAF has set up in 2018 a Green Team, an open cross-directorate group, aiming at supporting the goals of Eco-Management and Audit Scheme (EMAS) correspondents, launching local actions beside the EMAS framework and raising staff's awareness. The activities of the Green Team are coordinated with the EMAS team and hierarchy accordingly.

In 2024, OLAF will continue its active support to EMAS corporate campaigns at local level and launch actions for its own administration and activities, fitting its needs or specificities. OLAF's priority is to give a more visible structure to the EMAS-related actions through a regular reporting to Senior Management to ensure their support and participation. OLAF's actions will consist of inter alia monitoring resource (electricity, gas and water) and paper consumption, combining this with awareness raising campaigns to link the impact of personal behaviours with a reduction of resource consumption. OLAF will also focus on the reduction of CO_2 emissions following EMAS instructions and guidelines. It will also raise awareness of staff on waste reduction and waste management. For its actions, OLAF intends to organise meetings combined with environmental activities, debates, draft articles in OLAF's newsletter, or ad hoc activities concerning greener approach both in the private and professional spheres.

During 2024 OLAF will also pursue it commitment to environmentally responsible practices by pursuing green public procurement in its tender procedures and by prioritising effective measures to minimise the environmental impact and reduce the CO_2 emissions of the events, e.g. aiming at paperless service provision, preventing waste, recycling (etc.). Promoting general environmental measures will contribute to the sustainability of events

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[23] The performance table for this objective can be found in the Annex (page 32)

and increase general awareness. OLAF is also committed to maintain and possibly expand on the refurbished common areas that have been upgraded with new natural plants.

F. Example(s) of initiatives to improve economy and efficiency of financial and non-financial activities

Flexibility and adequate prioritising of all activities, by combining some tasks and creating synergies, has progressed remarkably throughout the whole Office. For instance the centralisation of the procurement related tasks managed by the Office's budget and finance unit should entail a more robust control structure to further reduce the time-to-pay targeting >90%. In fact, OLAF's average payment time of over 98% shows that the new initiatives of improved monitoring and sharing responsibilities between the business units and OLAF's budget unit appear to be effective.

Further to this new structure, an improved back-up procedure for senior management, investigators, desk officers and file managers has been put in place. The new structure foresees the substitution of OLAF staff members, as well as for the replacements of the substituting agent (level 2). This new system has many advantages, such as business continuity, as there are no interruptions during short or long absences, resulting in efficiency gains. Since the risk of interruptions is removed, the risk of not respecting deadlines, e.g. payment time, has been mitigated.

ANNEX: Performance tables – main outputs for 2024

Part 1 – Delivering on the Commission's priorities

Specific Objective 1: Efficient and effective management of OLAF's investigations		Related to spending programme(s): No
Main outputs in 2024:		
Other important outputs		
Output	**Indicator**	**Target**
Speedy initial assessment of whether a case should be opened	Average duration ([24]) of closed selections (in months)	2.1 months
Reasonable duration of investigations	Average duration of closed investigations (in months)	24.3 months
Reasonable duration of investigations	Percentage of ongoing investigations lasting more than 20 months	29%
Implementation of OLAF's financial recommendations	Financial impact Average of the amounts established by EU Authorising Officers and Member State authorities for recovery and prevented from being unduly spent or evaded in year N-1 and year N-2, compared to OLAF's average administrative budget for the same period	Ratio > 2 / 1
Provision of advice on anti-fraud matters to Commission services through administrative recommendations, ad hoc notes and inter-service consultations	Number of instances where OLAF provides advice on anti-fraud matters	80
External communication actions		
Output	**Indicator**	**Target**
Popularity of OLAF's external website	Number of sessions on OLAF's external website	> 350,000 (316,231 until 11 Oct 2023)
Impact generated by communication material	Number of page views of Media corner section of OLAF website	> 75 000 (67,690 until 11 Oct 2023)
Global reach via social media platforms	Aggregate Number of impressions [social media metric] — LinkedIn — X (formerly Twitter)	> 450,000 (428,362 in 2022) > 175,000 (286,080 until 10 Oct 2023) > 300 000 (246,300 until end of Sept) tentative*

* The target for X (formerly Twitter) is tentative. The changes in the management of the platform make it very unpredictable to forecast future targets. OLAF cannot control any further changes that may be implemented by the platform.

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(24) The duration being the time between the decision to open a selection and the decision of the Director-General to either open an investigation or dismiss the case

Specific Objective 2: Compliance with legal obligations under Regulation (EU) 2018/1725   Related to spending programme(s): No

Main outputs in 2024:

Other important outputs

Output	Indicator	Target
Timely replies	Percentage of replies to data subjects' requests (access to personal data, rectification, blocking, erasure, objection) within 3 months, maximum, from registration	90%

Specific Objective 3: Cooperation between OLAF and the EPPO to ensure that the EU's financial interests are better protected   Related to spending programme(s): No

Main outputs in 2024:

Other important outputs

Output	Indicator	Target
Compliance with OLAF's duty to report to the EPPO without undue delay, as established in Article 12c of the OLAF Regulation	Average duration of a preliminary evaluation of an allegation in the framework of a selection process before reporting to the EPPO	2 months
Swift cooperation with the EPPO to ensure hit/no-hit verifications in OLAF's case management system	Average duration of the initial hit/no-hit verification upon request by the EPPO	15 working days
Swift cooperation with the EPPO in handling requests for information	Average duration for handling of all requests for information from the EPPO received via the EPPO Box (except if the WA EPPO – OLAF stipulate a specific timeframe)	20 working days

Specific Objective 4: Strengthening EU framework to combat customs fraud   Related to spending programme(s): No

Main outputs in 2024:

Other important outputs

Output	Indicator	Target
Ensure protection of EU budget and citizens through effective anti-fraud provisions in international agreements	Number of additional third countries having negotiators' tentative agreement on bilateral customs anti-fraud provisions	2

Output	Indicator	Target
Support customs mutual assistance through the provision of secure information exchange tools for Joint Customs Operations	Number of Joint Customs Operations organised or supported by OLAF	8
Support customs mutual assistance through the provision of secure information exchange tools for specific customs anti-fraud information exchange modules and databases (CIS, FIDE, MAS, VOCU)	Number of Mutual Administrative Assistance (MAA) information made available in relevant AFIS applications (CIS, FIDE, MAS, VOCU)	24 000
Support and contribution to the anti-fraud analytical capabilities of OLAF and Member States	Continue the development of a data analysis platform under AFIS for customs anti-fraud purposes	By the end of 2024

Specific Objective 5: Strengthening EU framework to fight illicit tobacco trade Related to spending programme(s): No		
Main outputs in 2024:		
Other important outputs		
Output	**Indicator**	**Target**
Support Member States on new priorities and orientations in the fight against the illicit tobacco trade	One working group on targeted issues	By the end of 2024
Operation of the laboratory facility for the analysis of seized cigarettes (TOBLAB)	Tobacco samples analysed by the TOBLAB facility: at least 50 TOBLAB reports produced by the JRC. OLAF will report to Member States on TOBLAB activities and results at least twice in 2024	By the end of 2024
Protocol to Eliminate Illicit Trade in Tobacco Products – Inter-session work 2024-2025	Preparation for the 4th session of the Meeting of Parties in 2025	2024-2025

Specific Objective 6: Implementation of the CAFS
Related to spending programme(s): No

Main outputs in 2024:
Stakeholder communication

Output	Indicator	Target
Organise COCOLAF plenary and sub-group meetings (AFCOS (1), OAFCN (2), Fraud prevention, Reporting and analysis of fraudulent and other irregularities) ([1]) Anti-fraud coordination services. ([2]) OLAF Anti-Fraud Communicators' Network	Number of COCOLAF meetings	Six
	Number of attendees	At least 60 attendees in plenary and 40 attendees in sub-group meetings
	Attendees' satisfaction rate	At least 80%
Organise FPDNet meetings	Number of FPDNet plenary meetings	Two
	Number of FPDNet subgroup meetings	Five
	Number of attendees in plenary	At least 60 attendees
	Attendees' satisfaction rate in plenary	At least 80%
Organise AFCOS seminar with Candidate Countries and Potential Candidates	Number of AFCOS seminars	One

Other important outputs

Output	Indicator	Target
Reply to inter-service consultations through DECIDE, the Commission's IT system to handle its decision-making processes	Percentage of consultations for which deadlines were met	90%
Annual Report (under Article 325(5) of TFEU) by the Commission to the EP and Council on the Protection of the EU's financial interests	Adoption of the report	3rd quarter 2024
Support Member States and Candidate Countries' users of IMS	IMS user satisfaction rate	At least 70%
Fraud awareness trainings for internal and external stakeholders	Participant satisfaction rate	75%
CAFS Actions Implemented	% of actions implemented	50%

Specific Objective 7: Support to national authorities and other partners in the protection of the Union's financial interests through the EU Anti-Fraud Programme ([25])		
Related to spending programme(s): EU Anti-Fraud Programme		
Main outputs in 2024:		
O		
Output	**Indicator**	**Target**
4th Financing Decision and Work Programme	Adoption via a Commission Implementing Decision	1st quarter 2024
Annual overview of the results of the Union Anti-Fraud Programme in 2023	Commission Staff Working Document accompanying the PIF report 2023	3rd quarter 2024
Report of the Commission to other EU institutions on the interim evaluation of the UAFP + accompanying Staff Working Document	Commission Report adopted with its accompanying Staff Working Document	4th quarter 2024
High stakeholder satisfaction with the Programme	Satisfaction rate of activities (co-) financed by the Programme	80%
Sufficient geographical spread of programme activities	Percentage of Member States receiving support from the programme	65%

Part 2 – Modernising the administration

A. Human resource management

Objective: OLAF employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business.		
Main outputs in 2024:		
Output	**Indicator**	**Target**
Implementation of the L&D Strategy	Action plan Targeted training plan, skills mapping and skills gap analysis External training activities matching strategic needs, and training budget absorption.	Q4 2024 All yearly actions implemented Training budget absorption 90% OLAF welcome session attendance 80% Investigative training path attendance 90%

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(25) For the result indicator related to the AFIS part of the programme, namely on the 'Number of mutual assistance information made available and number of supported mutual-assistance related activities', see indicator 4.4 above mentioned.

Output	Indicator	Target
Implementation of the HR Strategy	Action plan HR strategy	Continuous
	Recruitment of OLAF new talents	Occupation rate of posts in the DG more than 95%
	Increase speed of recruitment procedures	
Staff engagement	Staff engagement percentage rate	At least equal to the EC average
Implementation of the Charter on Equality	Equality and diversity statistics	Continuous
	Awareness raising publications	
	Under representation in all categories-Support young talents	

B. Sound financial management

Objective: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions.

Main outputs in 2024:

Output	Indicator	Target
Effective controls: Legal and regular transactions	Estimated risk at payment	Remains < 2 % of relevant expenditure
	Estimated risk at closure	Remains < 2 % of relevant expenditure
Effective controls: Safeguarded information	Staff awareness of security rules: % of active staff confirm being aware of confidentiality obligations.	100%
Efficient controls	Timely payments	Remains > 95% of payments (in value) made on time
Economy of controls	Overall estimated cost of controls	Remains < 4 % of funds managed

C. Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy (CAFS) [26] aimed at the prevention, detection and correction [27] of fraud.

Main outputs in 2024:

Output	Indicator	Target
Implementation of the OLAF AFS action plan	Percentage of implemented actions due in 2024	100%
High level of control for grants managed by OLAF	Targeted operational verifications of how grants are implemented by beneficiaries	At least 2 detailed verifications per year (representing around 5% of the average grants awarded per year), including as necessary on the spot visits (incl. on the use of equipment purchased).
Implementation of the actions for which OLAF is in the lead in the CAFS action plan	Percentage of implemented actions due in 2024	100%

D. Digital transformation and information management

Objective: OLAF is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Main outputs in 2024:

Output	Indicator	Target
Improved interoperability of AFIS with partner administrations' systems	Automatic exchange of anti-fraud cases and cash declarations in CIS+ with more partner administrations	Bulk upload implemented and web service being developed by the end of 2024 for the automated transfer of IPR seizure data from MS national Customs systems to CIS+
Explore the existing publicly available data relevant to OLAF in order to corroborate with operational information	Number of data resources added to GETI (Get Intelligence) analysis system)	>5 resources added
Implement state-of-the-art software and make use of open sources software to analyse the data	Number of software tools used in analytical work added to the portfolio	>1 tool/technique added

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(26)   [Communication from the Commission 'Commission Anti-Fraud Strategy Action plan - revision 2023 COM(2023) 405 of 11 July 2023](#) –'the Communication on the 2023 revision' – and the accompanying document, [SWD(2023) 245](#) – 'the revised Action Plan'.

(27)   Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

Output	Indicator	Target
Corporate principles for data governance	Percentage of OLAF'S key data assets for which these principles have been implemented	94%
Keep IT Security Plans updated	Review performed	Annually
OLAF staff to attend IT and cybersecurity training	Attendance registered via EU Learn	90% of staff following at least one training
All OLAF staff to attend awareness raising activities or targeted personal data protection training	Attendance registered via EU Learn	90%*
OLAF investigative staff to attend trainings on personal data protection	Attendance registered via EU learn	95%*

* Monitoring of the targets will be possible under the condition that OLAF gets appropriate attendance data in EU Learn.

E. Sound environmental management

Objective: OLAF takes account of the environmental impact of its day-to-day actions, taking measures to reduce the impact of the administration work, supported by their respective EMAS Correspondents or EMAS Site Coordinators.

Main outputs in 2024:

I.   Reducing resource use in buildings and workspace (energy)

More efficient use of resources (energy):

Output	Indicator	Target (2019 as baseline, as appropriate)
Monitor the consumption of resources: electricity and gas	Number of KwH of electricity and gas	Reduction of 5%
Monitor the consumption resources: water	Number of cubic meter water per person.	Reduction of 3%: 7,52 m³ (baseline 2018: 8m³)
Participation in corporate energy saving actions through building closure	OLAF building participating in: - End of year energy saving action - Summer energy saving action	Yes (if business continuity permits)
Greening of the car fleet	Replace combustion engine with hybrid car	Replacement during 2024 (subject to provider's capacity)
Reduce consumption of electricity and gas	Replacement of neon lighting by LED bulbs	Request to OIB in 2024
	Installation of motion detection sensors for activating lights in the corridors	Request to OIB in 2024
	Improvement of thermal insulation of elevators shafts and offices	Request to OIB in 2024
II. Staff awareness		
Output	**Indicator**	**Target**
Promote staff awareness about eco-tips in OLAF's newsletters	Articles with eco-tips in OLAF's newsletters	≥3

Output	Indicator	Target
Raise staff awareness through events and actions organised by the EMAS correspondents or the OLAF Green Team	Number of conferences, campaigns and activities	2
Paperless working methods at DG level (such as paperless working e-signatories, collaborative working tools)	% of staff informed related to paperless working methods	100% of staff informed