

Management Plan 2026

EUROPEAN ANTI-FRAUD OFFICE

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PART 1. Introduction

Strategic planning and programming is the cornerstone of the **Commission's performance management framework**, as outlined in the [Commission's strategic plan for 2025-2029](#). This multi-annual strategic plan provides a basis for annual planning and reporting by the departments on their main objectives and achievements. It also offers an umbrella under which each department presents their strategic outlook for the five years of the second von der Leyen Commission.

The mission statement, operating context, 2025-2029 strategic outlook and efforts to contribute to cross-cutting Commission priorities related to the implementation and simplification agenda ⁽¹⁾ remains unchanged and is outlined in our strategic outlook set out in the [OLAF Management plan 2025](#)

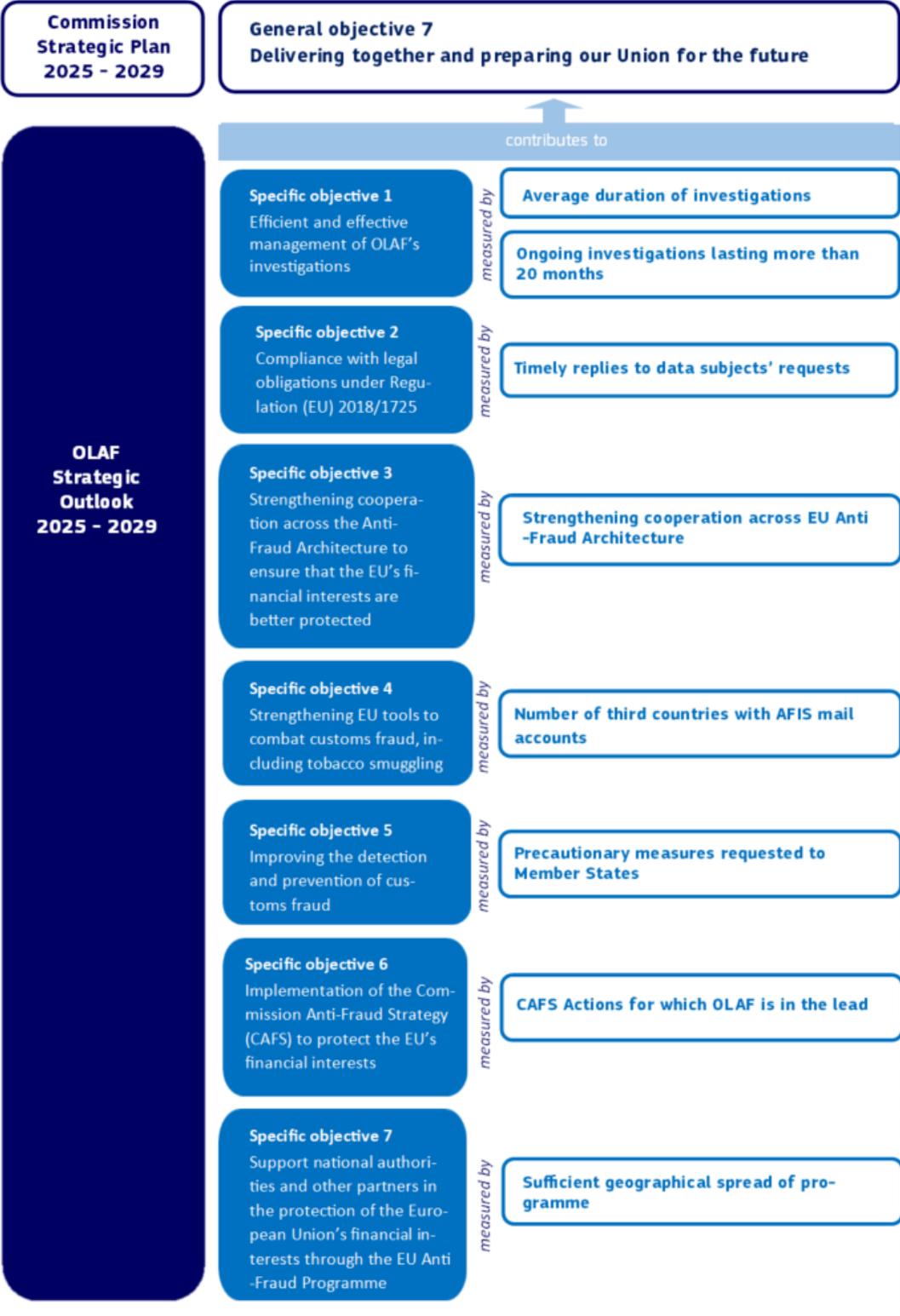
Part 2 of the management plan provides the main outputs that OLAF plans to deliver on the [Commission Priorities 2024-2029](#) in 2026. Part 3 defines the main outputs that OLAF plans to deliver on mandatory common multi-annual objectives to build a modern and sustainable public administration in 2026.

The related outputs with their indicators and targets are shown in Annexes 1 and 2 to this plan.

The chart below illustrates how the general objectives, specific objectives and key performance indicators reflect the core aspects of OLAF's performance.

⁽¹⁾ See [Communication A Simpler and Faster Europe](#)

OLAF Management plan 2025



PART 2. Delivering on the Commission's priorities in 2026

With its unique mandate and operational priorities, OLAF will be contributing to the 7th general objective of the Single Strategic Plan of the European Commission for the period 2025-2029 **Delivering together and preparing our Union for the future**. The specific objectives outlined below describe how OLAF is contributing to the achievement of this general objective.

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

The Office's **first specific objective is to ensure an efficient and effective management of its investigations**. The activities under this objective focus on the **selection of cases** to be opened by OLAF, the **conduct of investigations and coordination activities**, as well as the **implementation of recommendations** issued by OLAF because of its investigative and coordination activities.

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 Office intends to maintain **the target for the average duration of closed selections remains at 2.0 months**.

OLAF's primary objective is to ensure the quality of its investigations and its final reports. OLAF's investigative activity also depends on various factors outside of the Office's control: these can be reliability and availability of evidence and witnesses, their degree of collaboration during the investigation, the impact of applicable national rules, time limitations, etc. OLAF strives to conclude investigations in the shortest time possible and sets out two specific result indicators that report the average duration of closed investigation in months and the percentage of ongoing investigations that last more than 20 months. For the Strategic Plan 2025-2029 the performance indicators with regard to the conduct of investigations are **24.3 months for the average duration of closed investigations** and **27% for ongoing investigations lasting more than 20 months**.⁽²⁾

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. The OLAF financial recommendations lead to actual recoveries back into the EU budget. OLAF, together with a

⁽²⁾ Please see Annex 1

strong involvement of the relevant Commission services (DG BUDG and the Commission Legal Service) will continue to implement the procedures aimed at identifying and monitoring cases in the pursuit of recoveries.

Stepping up effective recovery is at the core of the Anti-Fraud Architecture (AFA) review as further improvements are necessary in order to increase the efficiency of the recovery process for the EU budget. The ongoing discussions in the context of the anti-fraud architecture (AFA) review highlight the importance of these recoveries and depending on the outcome of these discussions OLAF may have a more defined role in the internal Commission mechanism to reinforce recoveries.

OLAF's monitoring activities serve to measure the outcome of its investigations and identify potential difficulties that recipients encounter in the implementation of recommendations. This is a continuous process, in close cooperation with recipients, and with support from the central Commission services. To this end, OLAF will continue to conduct monitoring exercises on the follow-up to its recommendations and organise regular exchanges with recipients on their experiences in the implementation process. The performance indicator for the impact of recommendations measures the financial impact as defined in the previous programming period, i.e. as the average of the amounts established for recovery and of the amounts prevented from being unduly spent or evaded in year N-1 and year N-2 compared to the average OLAF's administrative budget for the same period, with the target value set at " ≥ 2 ".

Specific objective 2: Compliance with legal obligations under Regulation (EU) 2018/1725 ⁽³⁾

Regulation (EU) 2018/1725⁴ 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.

Requests for access to personal data often involve the scrutiny of many 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) 2018/1962⁵. This is extremely important to protect the identity of sources and other persons relevant to OLAF investigations and to safeguard the investigative activities of OLAF and related activities of IBOAs and Member States' authorities. 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.

⁽³⁾ See Annex 1 for result indicators

⁽⁴⁾ 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.

OLAF aims to carry out this analysis with due diligence and involve all relevant stakeholders. Nevertheless, the time limits set by Regulation (EU) 2018/1725 are challenging. Over the strategic period 2025-2029 OLAF aims to improve its response time from 90% (2024 baseline) to 95% (2029 target).

Specific objective 3: Strengthening cooperation across the Anti-Fraud Architecture to ensure that the EU's financial interests are better protected⁹

Protecting the EU budget is a shared responsibility of the Member States and the EU. At the EU level, the anti-fraud framework is structured around multiple operational actors who ensure the effectiveness of the EU's anti-fraud architecture by operating within clear, distinct, yet complementary mandates. The **review of the anti-fraud architecture**, coinciding with the negotiations for the new Multi-Annual Financial Framework, is timely and beneficial to strengthen the deterrence, prevention, detection, investigation and correction of fraud, including more efficient recoveries. The review will not only consolidate the independent but complementary mandates of the current actors but will also integrate the role of all new actors including the AMLA and eventually the Customs Authority.

On 18 July 2025 the Commission published the "[White Paper for the Anti-Fraud Architecture Review](#)" to set a starting point for guiding future discussions on the AFA review. More specifically, the document sets out a framework for a holistic review, identifying as key areas of focus:

1. Prevention and detection of irregularities, fraud and other illegal activities
2. Investigation and prosecution capabilities,
3. Efficient recovery of EU monies, and
4. Governance of the AFA.

The review will be concluded with a Commission Communication in the end (Q4) of 2026 which may be accompanied by the necessary legislative proposals.

A centrepiece of the review concerns the legal framework, notably Regulation (EU, Euratom) No 883/2013 (the 'OLAF Regulation'), Regulation (EU) 2017/1939 (the 'EPPO Regulation') and Directive (EU) 2017/1371, which sets out criminal offences against the EU's financial interests punishable in all Member States (the 'PIF Directive')¹⁰. For this package of initiatives, the Commission with OLAF and DG JUST as joint lead services, is carrying out a joint impact assessment that will be supported by an external study.

OLAF is in the lead for the OLAF Regulation and currently coordinating an evaluation of the Regulation, to be completed by March 2026. The subsequent legislative revision will likely focus on:

- Strengthening OLAF's contribution to the EU's antifraud architecture as the key tool for the effective protection of the EU's financial interests in the current and in the upcoming MFF;
- Enhancing the effectiveness of OLAF's investigations and coordination activities through fit-for-purpose investigative/coordination tools and procedures, smooth cooperation,

synergies and complementarity between OLAF and the other EU antifraud actors, in particular the EPPO and the Member States, taking account of the experience gained in the cooperation between EPPO and OLAF;

- Reinforcing the effectiveness of the follow-up to OLAF's recommendations;
- Clarifying certain existing provisions which have revealed difficulties for their implementation, jeopardising either the efficiency and effectiveness of OLAF's investigation or its independence in its investigative functions.

OLAF is also contributing to the evaluation of the EPPO Regulation, focusing on ensuring coherence and strengthening complementarities. OLAF is also an important stakeholder in the evaluation process of both Eurojust and Europol Regulations.

Stepping up effective recovery is at the core of the Anti-Fraud Architecture (AFA) review as further improvements are necessary in order to increase the efficiency of the recovery process for the EU budget. The ongoing discussions in the context of the anti-fraud architecture (AFA) review highlight the importance of these recoveries and depending on the outcome of these discussions OLAF may have a more defined role in the internal Commission mechanism to reinforce recoveries, following both the OLAF recommendations and the EPPO notifications.

Further to the contribution within the collective AFA structure, OLAF will also pursue its bilateral relations with the individual AFA actors. OLAF's cooperation with the **EPPO** follows the provisions of the EPPO and the OLAF Regulation as well as the provisions of the 2021 working arrangements. OLAF will support and complement the EPPO in its investigations, as provided for in the Regulations and the EPPO-OLAF working arrangement. Complementarity of OLAF and EPPO mandates ensures efficient OLAF actions for financial recovery or administrative precautionary measures, while ensuring the independence and effectiveness of the EPPO investigations. Workshops and training activities will continue to address and overcome specific and horizontal legal and operational concerns in particular with regard to Prosecutors from countries recently joining the EPPO. The OLAF-EPPO cooperation is measured by various tangible outputs. These include the number of complementary investigations and support cases OLAF opens to assist EPPO and the exchanges of information between the two Offices.

OLAF and **Eurojust** are also implementing new ways for cooperation, focusing on earlier involvement in the reciprocal investigations and identifying new areas for cooperation, including environmental, and health & safety related crimes. **EUROPOL** and OLAF are already participating in each other's operations on revenue, to benefit from making the administrative and the criminal data work together. Strategic and technical meetings are planned regularly with these partners.

To further strengthen cooperation, regular exchanges of views among the main actors is foreseen. OLAF will continue to promote these exchanges with a planned frequency of at least once per year, at both technical and political levels.

Digitalisation of the fight against fraud by making better use of IT tools and new technologies, e.g. artificial intelligence, big data analytics and block chain, is crucial to fight against fraud.

OLAF also considers the strengthening of cooperation in the operational and data analysis to be crucial.

OLAF will use its limited resources to build upon its excellent benchmarks to explore further synergy with its anti-fraud partners to (i) leverage AI for anti-fraud work (building on the recent Exchange of Views between the Anti-Fraud actors), (ii) enhance the interoperability of respective IT systems and (iii) establish means of exchange of information and best practice in the analyst community.

Specific objective 4: Strengthening EU tools to combat customs fraud, including tobacco smuggling

In 2026, OLAF expects to have all agreements concluded at political level with third countries to contain anti-fraud provisions although the full achievement of this objective also depends on the willingness of the third countries to include anti-fraud provisions in such agreements. Anti-fraud provisions in international agreements, which include mutual administrative assistance mechanisms in customs matters, allows OLAF and customs authorities in the Member States to cooperate and exchange information with competent authorities in third countries to ensure the correct application of customs legislation and combat fraud. These are important tools to protect the EU's security, defence, competitiveness, and public health and safety.

In 2026, OLAF intends to have AFIS mail accounts opened for 20 third countries. AFIS mail, which is an application under the Anti-Fraud Information System managed by OLAF, allows OLAF and its partners in Member States and third countries to exchange anti-fraud information in a secure manner. AFIS mail is an important tool to support the exchange of information in the context of mutual administrative assistance in customs matters, thus contributing to protect the EU's security, defence, competitiveness, and public health and safety.

Specific objective 5: Improving the detection and prevention of customs fraud

In 2026, OLAF intends to improve the efficiency of its tools used for detection and prevention of customs fraud. As soon as the customs debt is quantified during the investigations, precautionary measures are taken in the revenue cases. OLAF aims to improve its ability to detect and prevent customs fraud by using the available analytical tools, putting emphasis on the prevention dimension of its administrative investigations. Early action helps to discontinue fraud, safeguarding the EU budget from possible losses.

Over the strategic period 2025-2029 OLAF aims to increase the number of precautionary measures requested to member states from 93.4 million (2024 baseline) to 400 million⁵ (2029 target).

⁵ The expansion of e-commerce and the increase in cross-border fraud schemes call for a reinforcement of preventive measures that would complement the traditional investigative approach to protect EU revenues. Making use of the tools available under mutual

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

The Commission Anti-Fraud Strategy (CAFS) provides a policy framework for the prevention, detection, investigation and correction of fraud at the level of the Commission and its executive agencies. The strategy is accompanied by an action plan revised in 2023, including 44 actions under seven themes that cover the Commission's priorities in fighting fraud. OLAF coordinates and monitors the implementation of the plan and leads approximately half of the actions.

The implementation of the current action plan is on track and expected to run until 2026⁽⁶⁾. The Commission will then evaluate the results of the implementation of the action plan and assess the need for a new anti-fraud strategy or action plan, and for possible changes in the way the Commission and the EU deal with fraud risks. This reflection will notably take into account the results of the announced review of the EU anti-fraud architecture, the future MFF, and also the emerging threats notably due to the use of new technologies by fraudsters. The revised strategy will also be informed by the European Court of Auditors report on the CAFS, expected by Q2 2026.

The Commission's Fraud Prevention and Detection Network (FPDNet), the forum of anti-fraud experts from all Commission departments and executive agencies, will continue meeting in 2026 both in plenary and in subgroups format, to discuss topics of interest to the anti-fraud community. To support and guide the services with their local anti-fraud strategies, OLAF will continue the systematic review of anti-fraud strategy updates put forward by Commission departments and executive agencies. In parallel, OLAF will maintain, and bolster where appropriate, traditional fraud prevention activities, such as anti-fraud training.

In 2026, OLAF will continue to engage with the Member States, both in the context of the Advisory Committee for the Coordination of Fraud Prevention (COCOLAF) and also on demand 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 and will continue to provide strategic analysis to feed into Commission departments' and Member States' fraud risk assessments, and to support them in the development of fraud prevention measures.

OLAF is continuously engaged to harmonise and rationalise the reporting of irregularities in line with the requirements set in EU legislation and continues to engage in a structured dialogue with reporting administrations to address and correct any issue related to the respect of such obligation. In 2026 additional technical improvements are envisaged for the Irregularity Management System, the IT tool at disposal of the Member States to facilitate their task in fulfilling their reporting obligation. This is expected to further improve the users' experience with the system and support them in their efforts to improve quality and accuracy of data

administrative assistance, OLAF is increasing the prevention activities, with special focus on adopting precautionary measures when early information is available. The amounts recovered or prevented from being evaded by means of precautionary measures are expected to grow consistently in following years, taking into account also that the e-commerce volumes multiply the risk of VAT fraud

⁽⁶⁾ For KPI Sp Ob 6: percentage of CAFS actions for which for which OLAF is in the lead that are implemented: Baseline (2024) 75%; Target (2029) 100% see Annex 1

captured and reduce the related burden on national administrations, without undermining the policy objectives. Furthermore, new competencies related to upcoming EU funds will be integrated, accompanied by training programs intended to upskill both existing and new users, thereby strengthening reporting support for both Member States and candidate countries.

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 will continue to be prepared in the more holistic approach called for by the European Parliament which considers the PIF report as a governance tool for the anti-fraud architecture and in line with the ongoing reflections in the framework of the review of the anti-fraud architecture.

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

Protecting the EU's financial interests is a shared responsibility of the European Union and its Member States. The Union Anti-Fraud Programme (UAFP) 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 of those authorities with the Commission.

The first objective is addressed through the grant and procurement component of the programme. The second objective refers to the funding of the development and maintenance of the IT-tools platform Anti-Fraud Information System (AFIS) on mutual administrative assistance between customs authorities and cooperation with the Commission; as well as to the funding of the development and maintenance of the Irregularity Management System (IMS), in which Member States, candidate or other beneficiary countries report irregularities to the EU budget in relation to shared management and pre-accession funds. Financial support is provided to 27 Member States and to Ukraine, which has been associated to the programme since 1 January 2023, with an increasing focus on the protection of the expenditure side of the Union budget. The key performance indicator for this objective is to increase the percentage of Member States receiving support from the UAFP to 85% in 2029 from the baseline of 81% in 2024.

A sixth Financing Decision and associated Work Programme under the UAFP was adopted by the Commission on 14 November 2025. As in previous years, two calls for proposals will be launched early 2026, one for 'Technical Assistance' and another for 'Training, Conferences, Staff Exchanges and Studies'. The evaluation of proposals and award of grants should be finalised by the end of 2026 with the signature of agreements.

During 2026, OLAF will also continue strengthening the monitoring of grants implementation, based on a risk-based analysis. On-the-spot checks will be performed (at the end of 2025 and beginning of 2026) for previously awarded grants in order to check the purchased equipment and the related documentation records.

In the context of the preparatory work for the next MFF (2028-2034), OLAF will continue to be actively involved in the negotiations and design of the new generation of funding programmes. OLAF's anti-fraud activities will be developed through the new "Single Market and Customs Programme" (SMCP) ⁽⁷⁾, to the benefit of Member States and associated countries (the Commission's proposal for a Regulation establishing the new programme was adopted on 3 September 2025).

Cross-cutting efforts – implementation and simplification agenda

In 2026 additional developments to improve the search functionality and introduce reports on data quality are envisaged for the Irregularity Management System, the IT tool at disposal of the Member States to facilitate their task in fulfilling their reporting obligation. This is expected to further improve the quality and accuracy of data captured and reduce the related burden on national administrations, without undermining the policy objectives.

Additionally, OLAF's feedback during fitness checks and evaluations helps shape clearer, more enforceable legislation, indirectly reducing regulatory complexity for businesses and public administrations. In that respect, the ongoing evaluation of the OLAF Regulation includes a broad stakeholder consultation and aims to identify potential for maximising the effectiveness and efficiency of OLAF's work; results are expected before mid-2026. Although not formally organised as a fitness check, the evaluation will be closely coordinated with the simultaneous evaluation of Regulation (EU) 2017/1939 (the 'EPPO Regulation'). Both evaluations will feed into the roll-out of an updated EU antifraud architecture and possibly into a revision of both regulations. The revision of the OLAF Regulation is planned for the fourth quarter of 2026. Stakeholder consultation will be intensified in preparation for a revision of the OLAF Regulation.

⁽⁷⁾ <https://eur-lex.europa.eu/legal-content/FR/HIS/?uri=CELEX:52025PC0590&qid=1761565391175>

PART 3. A modern and sustainable public administration: outputs in 2026

The internal control framework supports sound management and decision-making. In particular, it ensures that risks to the achievement of objectives are addressed 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 this internal control system will be assessed on an ongoing basis throughout the year and will be subject to an annual assessment covering all internal control principles.

A. Human resource management

OLAF has embraced a trust-based HR policy, implementing hybrid working conditions and a flexible environment. Hybrid working conditions will continue in 2026 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. In 2026, OLAF will continue working to deploy a talent recruitment policy within the new competitions model adopted by the European Commission which will allow OLAF to ensure that laureates have the technical expertise to work on anti-fraud matters, while continuing to contribute to the Commission efforts of reinforcing staff in Luxembourg.

OLAF will adopt a new Learning and Development Strategy, to provide the best possible support to OLAF staff and managers based on focused guidance on learning and professional development as well as specialised training to the different functions involved in the investigative lifecycle aiming at excellence. The Office will pay a particular attention to upskilling the digital training portfolio of its staff.

In line with the corporate approach, OLAF will continue the talent development programme targeting young colleagues in junior management positions and will continue to support young female candidates to embrace the executive career in the Commission. In addition, coaching will continue to be offered to newly appointed executive staff (senior, middle, junior) while organising compulsory training for managers and pre-managers to ensure that the Commission inclusion and diversity policies are duly implemented in daily business.

OLAF organises for its staff (and not only) Be Well at Work regular activities (danse and sport classes, art (painting) classes); in addition, there is an OLAF Road Cycling club and a running club with regular activities).

Under the umbrella of the Diversity and Inclusion at the Commission, OLAF is organising, workshops addressed to all OLAF staff.

These activities contribute to maintaining a high level of staff engagement in OLAF.

B. Digital transformation and data management

OLAF's digital evolution is implemented in line with the European Commission's Digital Strategy.

Strategic Objective 1: Digital Culture

OLAF will continue investing in improving the **digital skills** of its own staff through training, i.e. for newcomers, cybersecurity, specialised IT training and awareness within the e-investigator project mandate to promote the direct use of digital technology by investigators. While performing its investigative activities OLAF collaborates with external partners, i.e. Member States' and candidate countries' authorities as well as EU Institutions.

In 2026 OLAF will continue to support national authorities in developing their **analytical capabilities** on the expenditure and revenue domains, by doing the following inter alia:

- First of all, OLAF will continue the well-established specialised training courses to OLAF's external partners and to staff of the EU Institutions, in particular through the **Digital Forensic and Analysis Training (DFAT)**, and a new edition of the **Anti-Fraud Intelligence Analysis** organised again in cooperation with CEPOL.
- Further to the successful 1st **Technical Workshop in Digital Anti-Fraud Tools** organised in Bucharest in May 2025, OLAF plans a follow-up event under the auspices of the incoming Cypriot Council Presidency. Again, Member State's experts as well as representatives of the EU anti-fraud actors with technical or analytical profiles will be invited to continue work towards building up an EU level **digital anti-fraud toolbox**.

Strategic Objective 2: Digital-ready policy-making

OLAF has a cross-cutting anti-fraud policy mandate. In this regard, the Office will continue to support this mandate by further evolving our trans-national IT systems, i.e. the **Anti-Fraud Information System (AFIS)** on mutual assistance 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.

Strategic Objective 3: Business-driven Digital Transformation

OLAF's "**digital transformation**" will continue, primarily via the functional evolution of its main internal information systems. The **OLAF Case Management (OCM) system** will undergo a technological migration and functional improvements in relation to document management in line with the relevant framework of the Commission, e-Domec.

OLAF will continue to enhance the analytical capabilities of its **GETI** (Get Intelligence) and **GETI4ALL** information systems, designed to provide streamlined access to integrated datasets sourced from various platforms (including internal databases, national and commercial repositories, and public sources).

The current **Fraud Notification System (FNS)**, used by informants to report anonymously to OLAF instances of fraud, will be replaced by a more performant system called **FNSplus** in 2026, following the performance of a Data Protection Impact Assessment in 2025.

OLAF attaches great importance to making the **best possible use of data** contained in its IT systems (OCM, AFIS, and IMS) and linked databases. Data represents a key enabler for OLAF's operational effectiveness and is used to develop solutions that generate intelligence in support of investigations.

The Office applies **corporate data governance principles** to database management and remains committed to further strengthening its data governance framework. To enhance **access to data**, in 2026 OLAF will seek to broaden its direct connections to relevant national, international and commercial data sources.

For the year **2025**, OLAF's overall data maturity level is assessed as follows. As concerns

- **data management**, OLAF considers its practices as 'trendsetting'. This is notably on account of the fact that all key data assets (28) are reported in the EC Data Catalogue and managed in line with corporate policies. OLAF applies a proactive approach to data management and has in the past actively supported corporate initiatives in this domain, such as the joint acquisition of company data from which various Services and other EU entities benefit.
- **data ownership and responsibilities**, OLAF considers its practices as 'developing'. All key data assets have formally assigned data owners and stewards, and the process of defining and documenting their respective roles is advancing. Responsibilities for data governance are being progressively formalised.
- **data quality** and managing data in a **FAIR** (Findable, Accessible, Interoperable, Reusable) manner, OLAF considers its practices as 'established'. Procedures are being established to safeguard various data quality aspects, such as validity, consistency, and accuracy. Datasets include metadata and comply with the FAIR principle within the constraints of OLAF's confidentiality requirements. For the same reasons, interoperability often is limited to OLAF's internal systems.
- **data skills**, OLAF considers its practices as 'established'. A systematic approach to developing data skills is in place. Staff are encouraged to participate in corporate data management training and awareness-raising activities. Key staff with special responsibilities and/or competencies regularly update their competencies through both corporate and DG-led training initiatives. Examples include the "e-investigator" concept and advanced trainings on analytical techniques offered to OLAF analysts.

In **2026**, the Office plans to build on these overall solid foundations, notably by further strengthening its data governance and management framework in line with corporate guidelines. A key focus in that regard would be in defining and documenting more clearly the respective data governance roles and responsibilities in the Office.

Finally, in support of its business-driven digital transformation, OLAF will continue to explore in 2026 the use of **Artificial Intelligence (AI)** technology via the **AI@OLAF** initiative, in the fields of investigations, analysis, and digital forensics. This includes the delivery of AI as independent products or from within OCM, GETI GETI4ALL and other local systems. To ensure the use of safe and trustworthy AI, these tools will continue to be hosted in OLAF's secure IT environment, comply with corporate AI governance and internal guidelines and reuse corporate building blocks whenever possible.

In parallel, OLAF ensures that all its digital applications, including those supporting investigations and administrative processes, operate in full compliance with applicable **data protection legislation**, notably Regulation (EU) 2018/1725 on the protection of personal data by EU institutions and bodies.

Strategic Objective 4: Seamless Digital Environment

OLAF will continue to foster a **“seamless digital environment”** with high level security and access controls to ensure separation between the administrative and investigative processes and data sets. Other key actions include replacing legacy systems, reusing corporate solutions and migrating systems to modern technologies, including the Cloud.

Strategic Objective 5: Green, Secure, and Resilient Infrastructure

In 2026, OLAF will promote the use of the Digital Workplace Portal to provide staff with comprehensive guidance on IT tooling, services, and skills.

DG DIGIT's support is crucial for successfully implementing our digital transformation roadmap. In 2026, OLAF will leverage DIGIT's expertise in cybersecurity awareness through the centralised-LISO service and the effective use of the M365 suite.

C. Sound financial management

OLAF has set up the internal control processes with the purpose of ensuring an effective management of risks related to underlying transactions in relation to the control effectiveness as regards legality and regularity,

The estimated overall risk at payment for 2026 expenditure is the AOD's best conservative estimate of the amount of relevant expenditure during the year, not in conformity with the contractual and regulatory provisions applicable at the time the payment was made.

The control objective is to ensure that the cumulative budgetary impact of any risk at payment 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.

OLAF's specific role as the Office in charge of the fight against fraud requires a strong control environment. As the costs of control have been assessed as adequate over the past years, the same level is maintained for 2026. Detailed information on the indicators and targets for 2026 can be found in Annex 2, page 28.

D. Fraud risk management

OLAF coordinates the implementation of the Commission Anti-Fraud Strategy (CAFS). OLAF will continue working with other services to implement the 2023 action plan, as described under Specific Objective 6. ⁽⁸⁾

OLAF's internal Anti-Fraud Strategy (OLAF AFS) 2025-2027 was adopted in September 2024 and is focused on the same two strategic objectives as its predecessor (the OLAF AFS 2021-2024), namely to: (i) promote the highest standards of professional ethics; and to (ii) maintain a level of control for funds managed by OLAF that is proportionate to the risks. While some of these actions require a continuous implementation, others have specific targets per year within the period covered by the OLAF AFS.

For the first objective, the Action Plan includes training and awareness raising on ethics, conflict of interest and protection of sensitive information, while for the second objective, it includes prevention and detection measures to maintain an appropriate level of control for operational programmes funds managed by OLAF, taking into account the identified risk profiles and the materiality of the risks.

In 2026, OLAF will continue with the implementation of the OLAF AFS Action Plan 2025-2027. ⁽⁹⁾ The target for 2026 is to have a proportionate part of the Action Plan implemented ensuring full implementation of the actions by 2027, paying particular attention to the actions that require continuous implementation.

E. Sound environmental management

In 2026, 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.

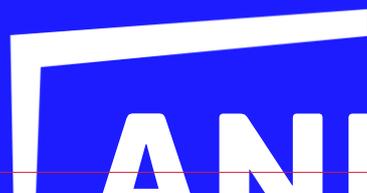
OLAF will also focus on the reduction of CO₂ emissions following EMAS instructions and guidelines. It will also raise awareness of staff on waste reduction and waste management. For its actions, OLAF intends to organise meetings combined with environmental activities, debates, draft articles in OLAF's newsletter, or ad hoc activities concerning greener approach both in the private and professional spheres.

OLAF supports the Commission's corporate ambitions to reduce emissions from travel. In order to fulfil its independent investigative mandate OLAF investigators, require full flexibility to

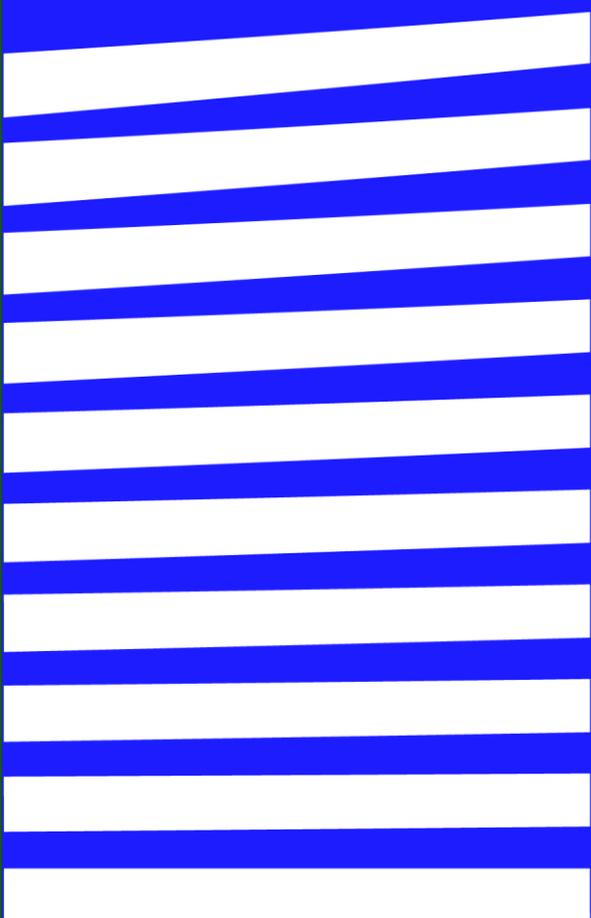
⁽⁸⁾ Please see Annex 1 and 2 for reference

⁽⁹⁾ Please see Annex 2 Section D for detail

travel wherever investigative activities are required. The amount of essential-travel is determined on a case-by-case basis and cannot be pre-determined or limited. Awareness will be raised, and staff will be encouraged to opt for the cleaner options available.



ANNEXES



ANNEX 1: Performance tables – delivering on Commission priorities in 2026

General objective 7: Delivering together and preparing our Union for the future

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

Related to spending programme(s): No

Main outputs in 2026:

Output	Indicator	Target
Reasonable duration of investigations	Average duration of closed investigations (in months)	24.6
	Percentage of ongoing investigations lasting more than 20 months (in percentage)	27%
Speedy initial assessment of whether a case should be opened	Average duration of closed selections (in months)	2.0
Implementation of OLAF's financial recommendations	Ratio between average amounts established for recovery and prevented from undue spending or evasion, for financial recommendations issued in year N-1 and year N-2, and the average OLAF's administrative budget spent for the same period	≥ 2

General objective 7: Delivering together and preparing our Union for the future

Specific Objective 2: Compliance with legal obligations under Regulation (EU)

2018/1725

Related to spending programme(s): No

Main outputs in 2026:

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

General objective 7: Delivering together and preparing our Union for the future

Specific objective 3: Strengthening cooperation across the Anti-Fraud Architecture to ensure that the EU's financial interests are better protected

Related to spending programme(s): No

Main outputs in 2026:

Evaluations and fitness checks – part of the stress testing of the EU acquis

Output	Indicator	Target
Evaluation of Regulation (EU, Euratom) No 883/2013	Commission Report adopted	1st semester 2026
Evaluation of the PIF Directive - Directive (EU) 2017/1371 in cooperation with DG JUST	Commission Report adopted	2nd semester 2026
Revision of Regulation (EU, Euratom) No 883/2013 as part of the Commission's review of the EU anti-fraud architecture	Commission Proposal adopted	Q4 2026

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
Providing strategic directions for enhancing cooperation between OLAF and Eurojust	High-level meetings between the OLAF Director General and the Eurojust President	1 meeting per year
Technical discussion on matters of common interest and implementation of the Working Arrangement between OLAF and Eurojust	Liaison OLAF/Eurojust team meetings	2 meeting per year
Providing strategic directions for enhancing cooperation between OLAF and Europol	High-level meetings between the OLAF Director General and the Europol Director	1 meeting per year
Strengthened operational cooperation with Europol through regular liaison officer exchanges	OLAF Liaison Officer visits to Europol HQ	4-6 meetings per year

General objective 7: Delivering together and preparing our Union for the future**Specific Objective 4:** Strengthening EU tools to combat customs fraud, including tobacco smuggling*Related to spending programme(s): No***Main outputs in 2026:**

Output	Indicator	Target
Number of third countries with which the EU has agreed new international agreements containing anti-fraud provisions compared to number of countries with which the EU has new international agreements not containing anti-fraud provisions	ratio	1:1
Number of new AFIS mail accounts opened for third countries	Number of new AFIS mail accounts per year	2 new ones
Precautionary measures requested to Member States	The number of precautionary measures which OLAF asks to Member States	€100M
Revenue prevented from being evaded	Amounts of revenue prevented from being evaded following precautionary measures requested by OLAF	€50m

General objective 7: Delivering together and preparing our Union for the future**Specific Objective 5:** Improving the detection and prevention of customs fraud*Related to spending programme(s): No***Main outputs in 2026:**

Output	Indicator	Target
Precautionary measures requested to Member States	The number of precautionary measures which OLAF asks to Member States	€100M
Revenue prevented from being evaded	Amounts of revenue prevented from being evaded following precautionary measures requested by OLAF	€50M

General objective 7: Delivering together and preparing our Union for the future

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

Related to spending programme(s): No

Main outputs in 2026:

Output	Indicator	Target
Organise COCOLAF plenary and sub-group meetings (Fraud prevention, Reporting and analysis of fraudulent and other irregularities) and other meetings with Member States authorities (AFCOS and OAFCN)	Number of 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	Four
	Number of attendees in plenary	At least 60 attendees
	Attendees' satisfaction rate in plenary	At least 80%
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 2026
Support Member States and Candidate Countries' users of IMS	IMS user satisfaction rate	At least 75%
Fraud awareness trainings for internal and external stakeholders	Participant satisfaction rate	75%
CAFS Actions Implemented	% of actions implemented	100%

General objective 7: Delivering together and preparing our Union for the future**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 ⁽¹⁰⁾*Related to spending programme(s): EU Anti-Fraud Programme***Main outputs in 2026:**

Output	Indicator	Target
6th Financing Decision and Work Programme	Adoption via a Commission Implementing Decision	1st quarter 2026
Annual overview of the results of the Union Anti-Fraud Programme in 2025	Commission Staff Working Document accompanying the PIF report 2025	3rd quarter 2026
High stakeholder satisfaction with the Programme	Satisfaction rate of activities (co-) financed by the Programme	85%
Sufficient geographical spread of programme activities	Percentage of Member States receiving support from the programme	81%
High satisfaction rate for the use of the Irregularity Management System	User satisfaction rate survey for the use of the Irregularity Management System	72%
Successful use of the AFIS-IT structure through request for data or mutual assistance information items	Use of AFIS: Number of mutual assistance information items made available and number of supported mutual assistance-related activities	47.000 per year

⁽¹⁰⁾ 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.

ANNEX 2: Performance tables – A modern and sustainable public administration

A. Human resource management

Objective: OLAF employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities

Main outputs in 2026:

Output	Indicator	Target
Continue to encourage female candidates by targeted information, participation in trainings and, at the same time, giving opportunity to all talented colleagues who aspire to move into middle management roles. This will be done by endorsing the Commission Management Development Programme for Future Middle Managers.	Percentage of female representation in middle management, and of newly appointed middle managers in general	Reaching at least 50% representation of women at middle management level
Implementation of the Charter on Equality	Equality and diversity awareness raising publications and trainings Local Management Development Programme for Future Middle Managers	80% staff attendance 100% of targeted staff attendance

B. Digital transformation and data management

Objective: OLAF is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to create a digitally transformed, user-focused and data-driven Commission.

Main outputs in 2026:

Digital Transformation

Output	Indicator	Target
Use of artificial intelligence tools (linked to ECDS-SO3 Business-driven digital transformation)	Number of AI-powered tools deployed in OLAF's secure IT environment to support investigative activity	2 AI tools added
Integration of AI capabilities in OCM (linked to ECDS-SO3 Business-driven digital transformation)	Number of AI-powered capabilities in OCM	2 AI capabilities added

Data Management

Output	Indicator	Target
To inform OLAF's investigative activity, expand OLAF access to relevant national and commercial data bases (linked to ECDS-SO3 Business-driven digital transformation)	Number of data resources added to GETI (Get Intelligence) analysis system	5 resources added
Corporate principles for data governance (linked to ECDS-SO3 Business-driven digital transformation)	Percentage of OLAF's key data assets for which these principles have been implemented	94%
EU Data Catalogue (linked to ECDS-SO3 Business-driven digital transformation)	Total number of data assets in the Corporate Catalogue	28

Seamless Digital Environment

Output	Indicator	Target
Decommission legacy Case Management systems and modules (linked to ECDS-SO4 Seamless Digital Landscape)	Number of systems decommissioned	100%

Security and Data Protection

Output	Indicator	Target
Review of data protection records	In the past two years (2024/2025) review 31%	45 %
OLAF staff to attend IT and cybersecurity training	Number of new OLAF staff/ users registered for training	>90%

Output	Indicator	Target
OLAF staff to attend trainings on personal data protection upon joining	Number of new OLAF staff/ users registered for training	>90%
OLAF staff to attend training on AI@OLAF tools before first use	Number of OLAF staff / users registered for training prior to first use of AI tools	>95%

C. 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 2026:

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
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

D. 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 ⁽¹¹⁾ aimed at the prevention, detection and correction ⁽¹²⁾ of fraud.

Main outputs in 2026:

Output	Indicator	Target
Organise a mandatory ethics training course for all newcomers in the year following their arrival at OLAF, and for all staff every two years	Percentage of newcomers who attended an ethics training course in the year following their arrival	100% of newcomers
	Percentage of OLAF staff having attended an (refresher) ethics training course over 24 months	100% of staff invited/registered
Maintain, for funds managed by OLAF, a level of control proportionate to the risks, in particular through performing targeted operational verifications of grants implementation by beneficiaries	Performance of on-the-spot checks (OTSCs) on expensive training activities and/or technical assistance (at least one OTSC every other year) and on large or risky beneficiaries (at least one OTSC per year)	At least one on-the-spot check by Q4 2026

E. Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.

Main outputs in 2026:

Output	Indicator	Target
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)
Raise staff awareness through events and actions organised by the EMAS correspondents or the OLAF Green Team	Number of conferences, campaigns and activities	Objective: 2 Feasibility: to be determined by EMAS correspondent once appointed

⁽¹¹⁾ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019; 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 revised action plan, [SWD\(2023\)245](#)– “the revised Action Plan”.

⁽¹²⁾ Correction of fraud' is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

Output	Indicator	Target
Promote staff awareness about eco-tips in OLAF's newsletters	Articles with eco-tips in OLAF's newsletters	Objective 4 Feasibility to be determined by EMAS correspondent once appointed
Actions to reduce emissions from professional travel ¹³	Promotion of green travel guidelines	Twice per year

¹³ In view of the nature of OLAF's core business where investigative activities require in person and on-site presence, it is difficult for OLAF to commit to concrete figures on the reduction of missions and expert travel. It is imperative that OLAF retains full flexibility and independence in fulfilling its investigative duties, even when missions are involved.