



# **Annual Activity Report 2024**

European Anti-Fraud Office (OLAF)

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## OLAF IN BRIEF

The European Anti-Fraud Office (OLAF) **protects EU revenue and expenditure** through independent **administrative investigations** into irregularities, suspected fraud and corruption. OLAF also **investigates serious misconduct** by EU staff and members of the EU Institutions, bodies, agencies and offices, according to its mission. In addition to 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 Commission services. The Office also contributes to developing and implementing anti-fraud legislation and policies and contributes to upholding the **rule of law in the EU**. Annex 2 provides the latest known data for the impact indicators that provide a detailed overview of OLAF's performance during the reporting year.

**OLAF's mission and political priorities** are guided by the Treaty on the Functioning of the European Union and further defined by the political framework 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 relations with stakeholders are guided by **cooperation, trust and transparency**. OLAF has its own Spokesperson and press team, communicating with the media and European citizens on its activities through press material and social media outreach.

The revised **OLAF Regulation<sup>1</sup>**, which entered into force on 17 January 2021, increased the effectiveness of OLAF investigations and adapted the Office to a new anti-fraud landscape, which evolved with the entry into operation of the **European Public Prosecutor's Office** (EPPO) on 1 June 2021.

In 2024, OLAF continued to invest resources in investigating irregularities in the **Recovery and Resilience Facility (RRF)** opening and closing a number of RRF investigations. The nature of the RRF provisions presents specific difficulties from an investigative perspective but despite these difficulties our results were impressive. The closed investigations resulted in OLAF issuing financial recommendations in excess of €200 million. OLAF continued to support Member States with prevention activities such as strategic analysis and training as well as with financial support from the EU Anti-Fraud Programme.

OLAF continued stepping up its engagement with **Ukraine** to ensure the protection of the EU's financial assistance against fraud and other illegal activities. 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 anti-fraud measures in EU funding mechanisms for Ukraine. OLAF made efforts to raise awareness among the civil society with the goal of obtaining better and more targeted information of potential investigative interest. OLAF also played an important role in enforcing the EU sanctions against Russia and Belarus by

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1 Regulation (EU, EURATOM) No 883/2013 as amended by Regulation (EU, EURATOM) 2020/2223  
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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.

OLAF operates with a total budget of €93.2 million (€67.2 million administrative and €25 million operational, managed in direct management mode).

## EXECUTIVE SUMMARY

This annual activity report is a management report of the Director-General of the European Anti-Fraud Office (OLAF) to the College of Commissioners. Annual activity reports are the main instrument of management accountability within the Commission and constitute the basis on which the College takes political responsibility for the decisions it takes as well as for the coordinating, executive and management functions it exercises, as laid down in the Treaties<sup>2</sup>.

### A. Key results and progress towards achieving the Commission's general objectives and department's specific objectives

#### Specific objective 1: Efficient and effective management of OLAF investigations

In 2024, OLAF staff continued to deliver outstanding results in protecting the interests of the EU and its citizens, while applying the highest standards of protection of fundamental rights and procedural guarantees. The Office's core business was impacted by various challenges during the course of 2024. These include the workload that ensues from the cooperation with the EPPO, the limited availability of financial and human resources, especially while considering the increase in the number and complexity of cases, and the increased workload resulting from the intensified engagement with Ukraine.

In 2024, the **average duration of closed selections**, the first Key Performance Indicator was 2 months, below the 2024 target of 2.1 months. The **average duration of closed investigations**, the second Key Performance Indicator stands at 24.9 months, a substantial improvement since the year 2023 (26.1 months).

For investigations closed in 2024, OLAF recommended €871.5 million for **recovery** to the Union budget compared with €1,043.8 million in 2023. The financial impact of OLAF investigations in relation to its administrative budget amounted to 9.06 in 2024 compared with 6.2 in 2023.

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

OLAF continued to ensure timely replies to citizens' requests for access to personal data, rectification, blocking, erasure and objection as well as to the European Data Protection Supervisor (EDPS). Despite the challenges in complying with the short deadlines to reply to

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<sup>2</sup> Article 17(1) of the Treaty on European Union.  
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citizen requests (one month that may be prolonged to three months in justified cases) introduced by Regulation 2018/1725, OLAF dealt with all requests on time.

### **Specific objective 3: Cooperation between OLAF and the EPPO to ensure EU financial interests are better protected**

OLAF and the EPPO have distinct and complementary mandates but are natural partners with a common mission. Since it commenced its operations in June 2021, the European Public Prosecutor's Office (EPPO) has enhanced the protection of EU funds across Europe. The EPPO conducts criminal investigations and prosecutions while OLAF conducts administrative investigations at Union level. OLAF's administrative investigations protect the EU budget by facilitating speedy financial recovery, disciplinary or administrative action. OLAF investigations can lead to precautionary measures or to the development of solutions to systematic shortcomings identified. These actions are crucial for ensuring a comprehensive protection of the EU budget.

The legal framework allows OLAF and the EPPO to cooperate in complementary investigations and support, which allow OLAF and the EPPO to work together using, respectively, administrative and criminal tools available to ensure a comprehensive protection of the EU's financial interests. In this respect, 45 complementary investigations and 4 support cases were opened in 2024.

On 22 and 23 April 2024, OLAF and the EPPO organised their first operational partnership conference. The conference allowed staff from the two Offices to explore how to build on successful examples, share best practices and swiftly tackle any practical challenges together when investigating complex cross-border fraud with EU funds.

Additionally, a clearing-house meeting is regularly taking place to clarify any outstanding issues of operational nature, mostly related to cases. OLAF also provides support to the EPPO and the Commission services in the context of the Commission-EPPO Agreement signed on 18 June 2021<sup>3</sup>.

### **Specific objective 4: Strengthen EU framework to combat customs fraud**

In 2024, OLAF negotiated five **international agreements containing mutual administrative assistance (MAA)** and effective antifraud provisions to ensure that movements of goods are compliant with the applicable rules. In 2024, OLAF continued to improve the Anti-Fraud Information System (AFIS) and to develop an analytical platform to improve the ability to detect and prevent customs fraud.

In 2024, in cooperation with Member States OLAF co-organised or supported **15 Joint Customs Operations (JCOs)** covering a broad spectrum of targets.

### **Specific objective 5: Strengthen EU framework to fight illicit tobacco trade**

In 2024, the laboratory facility for the analysis of seized tobacco products operating under the OLAF-JRC Administrative Agreement (**TOBLAB**) issued 183 analysis reports, and OLAF

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<sup>3</sup> OLAF provides support in its capacity as the relevant liaising Commission service.  
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represented the EU at the 3<sup>rd</sup> Meeting of the Parties of the **FCTC Protocol to eliminate illicit trade in tobacco products**.

### **Specific objective 6: Implementation of the Commission Anti-Fraud Strategy (CAFS) with a view to protecting the financial interests of the EU**

Preventing fraud from happening - rather than correcting it later - is a crucial element to ensure that EU money reaches its intended beneficiaries. The **Commission Anti-Fraud Strategy** (CAFS) from 2019 plays a significant role to prevent the possible misuse of EU money. Following the revision of the accompanying Action Plan in 2023, OLAF coordinates and monitors the implementation of the plan while leading on approximately half the actions. Throughout 2024, progress was registered under all the objectives.

In 2024, OLAF continued raising fraud awareness, providing **some 50 training sessions to Commission** services, agencies and external partners, including Member States authorities. OLAF also provided anti-fraud strategy advice to Commission services and 17 agencies.

### **Specific objective 7: Support national authorities and other partners in the protection of EU financial interests through the EU Anti-Fraud Programme**

The Commission adopted the fourth Financing Decision for the Union Anti-Fraud Programme (UAFP) on 5 February 2024, establishing a Union contribution of €25.51 million in 2024. Out of this yearly envelope, €16.1 million were allocated to the fight against fraud, corruption and any other illegal activities affecting the EU budget. Around €9.5 million were allocated to the other two components of the Programme, i.e. the Anti-Fraud Information System and the Irregularity Management System.

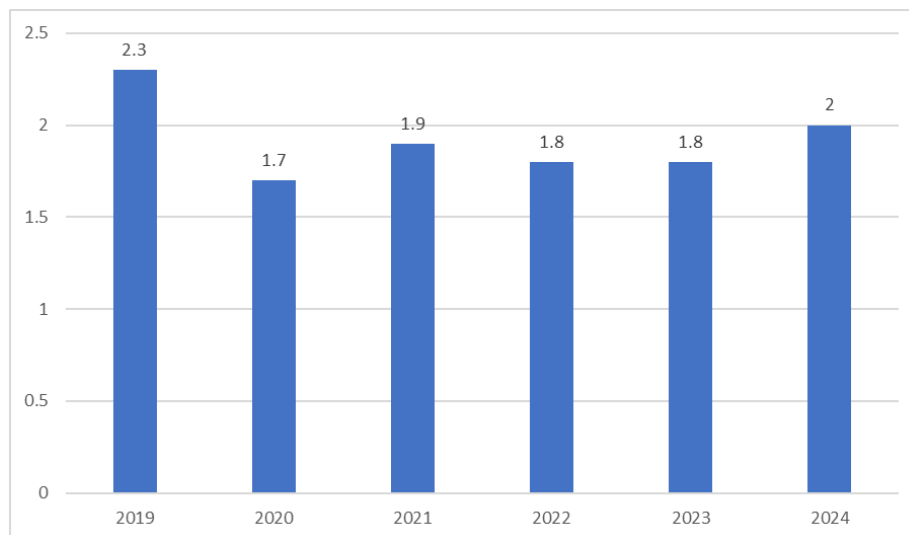
Two calls for proposals were published in March 2024 (“Technical assistance” and “Training, conferences, staff exchanges and studies”) under the Programme’s first component, focused on the protection of the Union’s financial interests. A high number of proposals (122) were received and evaluated, and the beneficiaries have been informed on the outcome of the evaluation in November 2024.

The programme also funded various procured activities to the benefit of the Member States authorities, enhancing their operational capacities needed for the protection of the Union’s financial interests, such as specialised forensic and analyst training and access to commercial databases.

## B. Key performance indicators

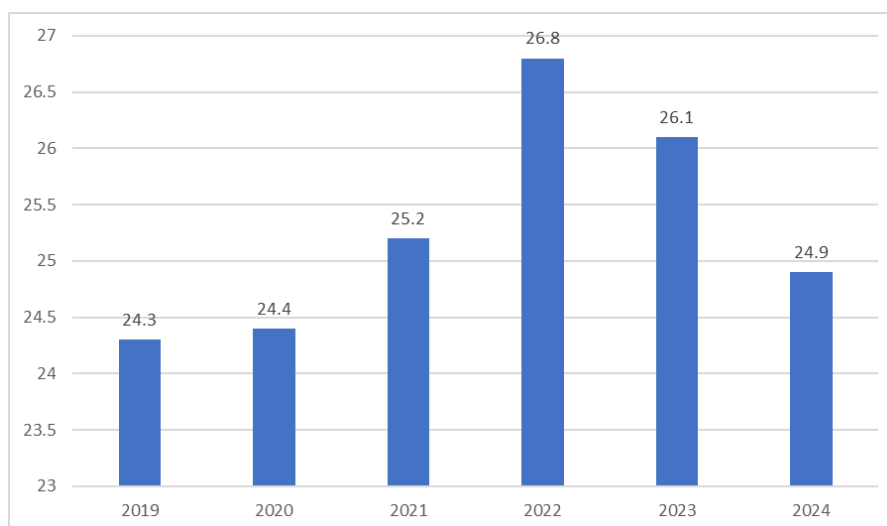
The key performance indicators (KPIs) are those identified in the OLAF Strategic Plan 2020-2024 which outlines the objectives for OLAF's delivery. The graphs hereunder provide an overview of the performance of the two principal KPIs over the past five years and how these were impacted by the various challenges faced by OLAF operations over that time-span.

### 1. Average duration of closed selections (in months) Target 2024: 2.1 months



Source: OLAF

### 2. Average duration of closed investigations (in months) Target 2024: 24.3 months



Source: OLAF

## **C. Key conclusions on internal control and financial management**

OLAF has systematically examined the available control results and indicators, as well as the observations and recommendations issued by OLAF Internal Audit Function, the Commission's internal auditor and the European Court of Auditors. These elements have been assessed to determine their impact on management's assurance about the achievement of the control objectives. Please refer to section 2 for further details.

In conclusion, management has reasonable assurance that, overall, suitable controls are in place and working as intended and risks are being appropriately monitored and mitigated. The Director-General, in his capacity as Authorising Officer by Delegation, has **signed the Declaration of Assurance**.

## **D. Provision of information to the Commissioner**

In the context of the regular meetings during the year between the European Anti-Fraud Office and the Commissioner on management matters, the main elements of this report and assurance declaration have been brought to the attention of Commissioner Serafin, responsible for Budget and Anti-Fraud and previously to Commissioner Hahn responsible for Budget and Administration.



# 1. KEY RESULTS AND PROGRESS TOWARDS ACHIEVING THE COMMISSION'S GENERAL OBJECTIVES AND SPECIFIC OBJECTIVES OF THE DEPARTMENT (4)

## Specific objective 1: Efficient and effective management of OLAF investigations

In 2024, OLAF maintained an overall strong investigative performance. The **average duration of closed selections**, the first Key Performance Indicator, amounted to 2 months in 2024, thus below the 2024 target of 2.1 months. The **average duration of closed investigations**, the second Key Performance Indicator, amounted to 24.9 months, significantly lower than the value of 2023 (26.1 months).

OLAF is bound to report to the EPPO any criminal conduct in respect of which the EPPO could exercise its competence and wait for its decision. In 2024, OLAF reported to the EPPO a total of 72 cases as potentially falling under its competence. Pending the EPPO's decision on any case reported, OLAF does not carry out investigative activities in these cases in order to avoid jeopardising potential criminal investigations

OLAF's investigative activities have a strong preventive and deterrent effect. After an investigation, OLAF issues recommendations to EU institutions, bodies, offices or agencies (IBOAs) to recover taxpayers' money spent on projects subject to irregularities or to collect customs duties illegally kept from the EU budget. OLAF also addresses recommendations to Member States' judicial authorities to prosecute fraudsters under criminal law. Similarly, through its disciplinary recommendations, OLAF recommends disciplinary actions on possible wrongdoing by staff of the institutions, bodies, offices and agencies.

During the reporting period, OLAF continued to monitor the follow-up given to its recommendations. It continued to do so in close cooperation with the relevant Commission services including DG BUDG as regards financial recommendations and DG HR.IDOC as regards disciplinary ones. Following extensive stocktaking exercises of the previous years, and the implementation in 2023 of a regular annual monitoring cycle for all types of recommendations, the reporting year 2024 saw the successful continuation and fine-tuning of the monitoring exercise. Further efficiency gains were achieved by deploying a new monitoring tool in Q4 2024, which simplifies the data exchange between OLAF and the Commission spending services, by allowing services to encode their progress on implementation directly throughout the year.

In 2024, OLAF closed 246 investigations and recommended **recovery** of €871.5 million, compared to 265 closed investigations resulting in financial recommendations worth

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(4) An Executive Agency uses as heading: "Implementation of the Agency's Annual Work programme - Highlights of the year".

€1,043.8 million in 2023. In addition, OLAF recommended to prevent €43.5 million from being unduly spent, compared with €209.4 million in 2023.<sup>5</sup>

The financial impact indicator (Annex 2, Specific Objective 1, indicator 1.4) measures the financial impact of OLAF investigations retrospectively, in the period of two years preceding the reporting year, as a ratio of amounts of potential damage to the EU budget prevented and amounts recommended for budgetary recovery on the one hand, and OLAF's administrative budget on the other hand. The ratio currently stands at 9.06, significantly exceeding the target ratio of 2.0.

Furthermore, during 2024 OLAF completed 23 internal investigations, of which 9 were concluded with disciplinary recommendations, potentially impacting a total of 15 individuals.

### **OLAF's external communication**

In 2024, OLAF's external communication activities remained targeted towards media and expert stakeholders using a combination of different channels to underline OLAF's important role in protecting the EU budget.

In addition to the traditional communication mix consisting of increasingly proactive press and media relations, the communication team worked on multiple products to mark OLAF's 25<sup>th</sup> anniversary, including a brief video and a dedicated brochure. In 2024 OLAF presented the annual report both in a condensed and engaging short printed version and in an interactive digital format that provided a broader overview of OLAF operations, including tangible examples of successful investigations and statistical data. An ad hoc press conference was organised on June 18.

The **OLAF external communication team** explained OLAF's role in protecting EU funds in support of the EU economy and its recovery, to the benefit of citizens. OLAF **published 37 press releases and news items in 2024**. The solid number of interviews with influential media outlets across Europe – and beyond – was also maintained, with 30 interviews and background briefings. OLAF remained active on X, with more than 8,000 followers in 2024 (compared to almost 7,600 in 2023). OLAF was also active on LinkedIn with almost 15,600 subscribers, a notable increase from 11,300 followers in 2023. As of 5 December 2024 OLAF is no longer active on X.

Cooperation with national administrations via the OLAF Anti-Fraud Communicators' Network (OAFCN) and institutional partners continued with the annual meeting taking place in July 2024 with the participation of the communication departments of the national investigative services from Member States. The agenda included discussions on the use of AI in investigating activities and an overview of communication campaigns at national level.

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<sup>5</sup> The numbers are valid as of February 2025. As the validation process is ongoing, the final confirmation of the respective amounts will be provided at later stage

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

OLAF continued implementing its specific objective of compliance with legal obligations related to the processing of personal data.

Persons involved in OLAF investigations can complain to the EDPS in relation to the processing of their personal data. In 2024, OLAF was requested to provide input to 5 complaints submitted to the EDPS.

In relation to requests to exercise data subject rights (access, erasure, rectification, objection, restriction of processing of personal data), OLAF received 8 requests in 2024. One request received by OLAF in December 2024 is still pending and therefore not considered for the purpose of the 2024 results. All 8 requests treated in 2024 were for access to personal data. Despite the challenges in implementing the short deadlines (one month that may be prolonged to three months in justified cases) introduced by Regulation 2018/1725, OLAF dealt with all requests on time.

## **Specific objective 3: Cooperation between OLAF and the EPPO to ensure that the EU financial interests are better protected**

OLAF and the EPPO are natural partners with a common mission relying on distinct yet complementary mandates. The EPPO conducts criminal investigations and prosecutions within the EPPO participating Member States to ensure the protection of the EU financial interests while OLAF conducts administrative investigations at Union level. The legal framework allows OLAF and the EPPO to cooperate in complementary investigations.

Complementarity means that OLAF investigates irregularities affecting the EU budget and serious misconduct by EU staff, while the EPPO focuses on establishing criminal liability for prosecution, by the EPPO, before the national courts. OLAF acts in complementarity with the EPPO to facilitate the speedy recovery of funds, the adoption of precautionary measures and proposal of solutions where systematic shortcomings are identified. These actions are crucial for ensuring a comprehensive protection of the EU budget.

In this context, OLAF and the EPPO have made use of the available mechanisms and ways of cooperation foreseen in the legislation and relevant working arrangement to ensure a comprehensive protection of the EU's financial interests.

OLAF and the EPPO are continuously streamlining ways of cooperation by developing close working relationships between OLAF investigators, European Delegated Prosecutors and staff from the EPPO Central Office. Additionally, a clearing house meeting is regularly taking place to clarify any outstanding issues of operational nature, mostly related to cases.

In 2024:

- OLAF reported 72 cases (EPPO Crime Reports ECRs) to the EPPO;

- The EPPO opened 64 criminal investigations based on OLAF reporting, (1 report transmitted in 2022, 25 in 2023 and 38 in 2024);
- OLAF opened 45 new complementary investigations;
- OLAF opened 4 support cases; and
- The EPPO reported information to OLAF in 124 instances during the past year, including dismissed cases, non-initiations and information received by EPPO from private parties.<sup>6</sup>

OLAF-EPPO cooperation is marked in 2024 by a significant increase of complementary investigations, with 26 recommendations issued in 22 investigations, and a total amount recommended for recovery and prevention from undue spending of €220 million. OLAF complementary investigations are carried out in close cooperation with the European Delegated Prosecutors in charge of the EPPO investigation by coordinating investigative activities, both during the complementary investigations and after their closure.

In addition to complementary investigations, the EPPO also relies on OLAF expertise to support its criminal investigations. In 2024, OLAF has provided support to EPPO in four instances, a stable number compared to 2023. These support measures offer another way of cooperation that ensures that all available means are put in place to safeguard EU's taxpayers' money from fraud and other irregular activities.

On 22 and 23 April 2024, OLAF and the EPPO organised their first operational partnership conference. The conference allowed staff from the two offices to share their experience with the view to improve the understanding of their formats of cooperation. Some legal aspects pertaining to the specificities of national legislative frameworks were addressed and concrete cases were presented jointly by OLAF investigators and European Delegated Prosecutors to share best practices.

In parallel, OLAF serves as Contact Point for some notification flows established under the Commission-EPPO Agreement, which provide for the notification of the Commission, by the EPPO, of information for the purpose of ensuring an effective financial, administrative and disciplinary follow-up by the Commission and its services. In 2024, OLAF supported the Commission in reviewing the annexes of the Commission-EPPO agreement in order to allow for more direct communication channels and the use of tailored templates for the exchange of information.

#### **Specific objective 4: Strengthen EU framework to combat customs fraud**

In 2024, OLAF continued to ensure an effective implementation of Regulation (EC) No 515/97 allowing Member States' national authorities to exchange information among themselves and with the Commission (OLAF) to ensure the correct application of the EU legislation.

In 2024, OLAF negotiated five **international agreements containing mutual administrative assistance (MAA)** and effective antifraud provisions to ensure that

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<sup>6</sup> The number does not include requests for complementary investigations and support.

movements of goods are compliant with the applicable rules. On 1 July 2024, the Economic Partnership Agreement with Kenya containing a Protocol on MAA as well as antifraud provisions entered into force. In 2024, OLAF continued to improve the Anti-Fraud Information System (AFIS) and to develop an analytical platform to improve the ability to detect and prevent customs fraud.

In 2024, in cooperation with Member States OLAF co-organised or supported **15 Joint Customs Operations (JCOs)** covering a broad spectrum of targets: from the detection of undervaluation of goods imported via e-commerce platforms, to the fight of tobacco smuggling, illicit trade of fluorochemical gases, counterfeit and substandard medicines, food and hazardous toys, counterfeiting of currencies and drugs smuggling.

### **Specific objective 5: Strengthen EU framework to fight illicit tobacco trade**

In 2024, the laboratory facility for the analysis of seized tobacco products (**TOBLAB**) issued 183 analysis reports. In 2024, OLAF represented the EU in the 3<sup>rd</sup> session of the Meeting of Parties (MOP3) to the **FCTC Protocol to eliminate illicit trade in tobacco products**.

### **Specific objective 6: Implementation of the Commission Anti-Fraud Strategy (CAFS) with a view to protecting the financial interests of the EU**

The **Commission Anti-Fraud Strategy (CAFS)** adopted in April 2019 plays a significant role to prevent the possible misuse of EU money. The strategy is accompanied by an **Action Plan**, revised in 2023, with **44 actions under seven themes** that cover the Commission's priorities in fighting fraud. The responsibility for the implementation of the plan is shared across the Commission. OLAF coordinates and monitors the implementation of the plan, and leads approximately half of the actions. The target date for the different actions vary from 2023 to 2026, but for a majority of actions the implementation is ongoing. Progress was made under each objective throughout 2024.

Under the first theme, **digitalisation**, OLAF further developed the Irregularity Management System, with increased user-friendliness and improved search and statistics functions. The application now relies on state-of-the-art technology, which will allow for further technical developments in the future. Also in 2024, OLAF implemented a new tool to improve the efficiency and accuracy of financial and administrative monitoring of follow-up of OLAF cases.

In the areas of the **Resilience and Recovery Fund and shared management** - the second theme of the plan - OLAF worked closely with the relevant services, for example by providing information on fraud risks and participating in events organised for the Member States. In March 2024, OLAF set up a working group with experts from the Member States to revise the 2017 "Handbook on reporting of irregularities in shared management". A first version of the handbook was issued in the context of the meeting of the Advisory

Committee for Coordination of Fraud Prevention (COCOLAF), 'Reporting and Analysis Group', in December 2024.

To reinforce the **protection of funds under indirect management and in the external relations** area - third theme of the plan - OLAF held meetings with candidate countries to raise awareness about the obligation to report irregularities. OLAF delivered training to several Ukrainian authorities and the investigative units intensified their cooperation with Ukrainian authorities for cases of fraud or irregularity allegations. In 2024, OLAF, in cooperation with DG NEAR and DG AGRI, prepared the "Guidance on the reporting of irregularities by beneficiary countries of pre-accession assistance in indirect management". This document was distributed in November 2024 to the national authorities in charge of the reporting of irregularities to the Commission through the Irregularity Management System.

As regards fighting **customs fraud and protecting EU revenues**, under the fourth theme, OLAF increased its knowledge and experience in data science, improved software tools and technology, and its access to the relevant data for anti-fraud purposes.

To **reinforce the EU anti-fraud architecture**, in line with the fifth theme, in 2024, OLAF developed and disseminated a dedicated methodology for anti-fraud strategies in decentralised agencies and joint undertakings, and reinforced its anti-fraud training and guidance to these bodies. This is expected to contribute to a common approach to anti-fraud topics and the harmonisation of practices in decentralised agencies and Joint Undertakings.

In the area of **cooperation among Commission departments and Executive agencies** - sixth theme - OLAF conducted a survey to evaluate the activities of the Fraud Prevention and Detection network and identified new topics and priorities. OLAF provided advice to Commission services on their anti-fraud strategies. Drawing on its mandate and expertise, OLAF contributes to the Commission's rule of law toolbox, notably to the Commission Rule of Law Report and the Rule of Law conditionality mechanism. For this purpose, OLAF uses a dedicated module in the OLAF Case Management System (OCM) to ensure that any potential breach of the rule of law, identified during its administrative investigations, are considered.

To **strengthen the culture of ethics and anti-fraud in the Commission** - seventh theme - OLAF continues to provide tailor-made anti-fraud training to DGs and has improved the corporate "Fraud: Staying Vigilant" training. In 2024, OLAF continued **raising fraud awareness**, notably by providing around 50 training sessions to Commission services, agencies and external partners, including Member States' authorities. OLAF has also provided anti-fraud advice and training to EU decentralised agencies and Joint Undertakings, on topics ranging from fraud risk management to ethics: anti-fraud strategy advice to 17 agencies and tailored trainings to nine agencies or inter-agency bodies.

In 2024, OLAF furthermore continued to expand its **strategic analytical work**, notably through the analyses of the detection and reporting of irregularities and fraud in different sectors, as well as of the impact of and vulnerability to fraud in the different areas of the



cohesion policy. The 2023 annual report on the protection of the EU's financial interests was adopted on 25 July 2024.

OLAF cooperates directly with **EU Member State authorities** to improve fraud prevention policy and practice through the Advisory Committee for the Coordination of Fraud Prevention (COCOLAF). In 2024, under the umbrella of the COCOLAF Fraud Prevention group, OLAF set up an ad hoc expert group focusing on double funding. The group gathers national experts from 15 Member States and serves as a platform for Member States to share information and best practices.

### **Specific objective 7: Support to national authorities and other partners in the protection of EU's financial interests through the EU Anti-Fraud Programme (UAFP)**

To implement Union Anti-Fraud Programme (UAFP), the Commission adopted the Financing Decision 2024 and the Annual Work Programme on 5 February 2024, allocating €25.51 million for the implementation of the programme in 2024, out of which €16.1 million were geared towards the fight against fraud, corruption and any other illegal activities affecting the EU budget. Two calls for proposals were published in March 2024: (1) Technical assistance (indicative budget €10.4 million) and (2) Training, conferences, staff exchanges and studies (indicative budget €1 million). Following the recent years' trend, a high number (122) of proposals were received in response and the evaluation of these was finalised by the end of November 2024, with the award of 30 grant agreements.

The 2024 programme budget financed a vast array of procured events, to the benefit of Member States authorities, such as the high-level conference on customs fraud, the annual conference of the "Cigarettes" task group, or the conference on the fraud related to EU expenditure.

The procured activities financed by the programme in 2024, such as forensic and analyst training sessions and access to commercial databases, provided valuable support to the Member States authorities that are on the front-line in the fight against fraud, corruption and other illegal activities affecting the Union's budget.

An association agreement covering the participation of Ukraine (being the first third country to be associated) in the Programme was signed in March 2024. Ukraine can mainly benefit from the anti-fraud component of the programme, which provides the Member States and associated countries with targeted assistance in achieving their obligations to protect the EU's financial interests.

In support of Ukrainian efforts in the protection of the Union's financial interests, OLAF organised in Brussels, in February 2024, a training for the national anti-fraud authorities. During three days, OLAF staff trained 40 participants from all the relevant Ukrainian authorities (including case studies and practical sessions), contributing to the protection of the €50 billion aid that the EU is about to disburse under the Ukraine Facility.

As requested by the programme's legal basis, OLAF has finalised in 2024 the programme's interim evaluation. This was performed with the support of an external contractor, and

covered the three components of the programme. The evaluation's main conclusions were that UAFP has been effective in reducing the exposure of the EU's financial interests to fraud, corruption, and other illegal activities and has successfully optimized resource utilization and enhanced operational efficiency of Member States authorities. The programme demonstrated both internal coherence between the different components as well as external coherence with other EU policies. Overall, the UAFP continues to be a vital instrument in safeguarding the EU's financial interests, enhancing technical capacities and fostering cooperation and facilitating information sharing between Member States.

## 2. INTERNAL CONTROL AND FINANCIAL MANAGEMENT

Management monitors the functioning of the internal control systems on a continuous basis and carries out an objective assessment of their efficiency and effectiveness. In annex 7, there is a list and details of the reports that have been considered. The results of the above assessment are explicitly documented and reported to the Director-General.

### 2.1. Control results

Management uses control results to support its assurance and reach a conclusion about the cost-effectiveness of those controls, meaning whether the right balance between the following elements is achieved:

- **Effectiveness** The level of error found, based on the controls carried out.
- **Efficiency** The average time taken to inform or pay
- **Economy** The proportionality between the costs of controls and the funds managed

#### 2.1.1 Overview of the budget and relevant control systems (RCS)<sup>7</sup>

OLAF is a low-spending DG of the Commission, with a total budget of €93.2 million (€67.2 million administrative expenditure and €25 million operational expenditure), managed in direct management mode. The financial resources managed by the Office fall into four types:

- administrative expenditure managed through the Office's own budget, which is annexed to that of the Commission;
- operational expenditure, mainly:
- Union Anti-Fraud Programme (co-financing of projects proposed by law enforcement services in the Member States);
- Maintenance of the Anti-Fraud Information System (AFIS) and Irregularity Management System (IMS);

OLAF uses internal control processes to ensure sound management of risks relating to the legality and regularity of the underlying transactions. This is accomplished by taking into

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<sup>7</sup> Further details to Materiality criteria and RCS + indicators can be found in Annex 5 and Annex 6 respectively.  
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account the mutual character of its operational programme, its unique assignment and the nature of the payments concerned. All details are provided in Annex 6 of the current report.

Approximately 77% (€52 million) of OLAF's **administrative budget** was co-delegated to the Paymaster Office (PMO) for the settlement of the monthly salaries; the Infrastructure and Logistics Office (OIB); the Publications Office (OP) and Directorates-General for Human Resources (HR); Competition (COMP); International Partnerships (INTPA); Financial stability (FISMA), Communications (COMM) and Informatics (DIGIT). Additionally, OLAF has co-delegated the implementation of a share of its operational budget to the Directorate-General for Taxation and Customs Union (TAXUD), Informatics (DIGIT) and Communications (COMM), Informatics (DIGIT) and Communication (COMM).

Management assurance for this part of the budget depends on the assurance provided by the Authorising Offices by Delegations (AOD) of these entities in their own Annual Activity Reports. Those funds have been managed under the same Commission rules and control framework. OLAF is not aware of any issues or weaknesses which may have a significant impact on the assurance. The rest of OLAF's administrative budget mainly consist in procurement contracts mainly related to ICT (e.g. intra-muros staff for development and OLAF's IT helpdesk).

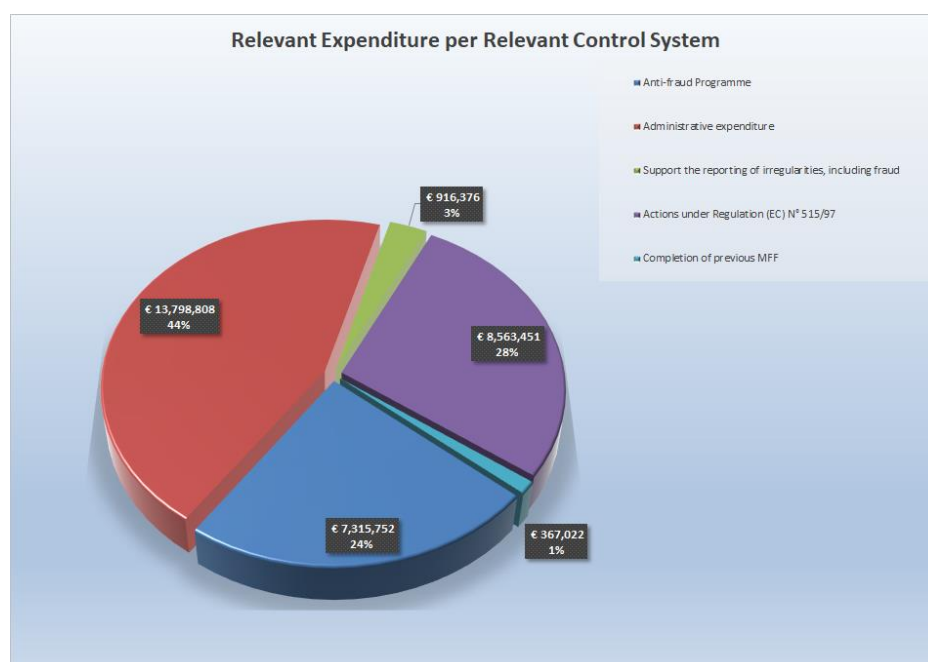
OLAF has received a co-delegation from Directorate-General for Financial Stability, Financial Services and Capital Markets Union (FISMA) to cover for the expenses related to the development and maintenance of the FIU.net and signed a Service Level Agreement with the European Union Intellectual Property Office (EUIPO) and Joint Research Centre (JRC-ISPRA).

1. OLAF signed a Service Level Agreement with EUIPO signed on 1 March 2022 for the enhancement of data collection as part of the work of the Technical Group on IP Enforcement and data Exchange (Technical Group) - Business case: "B2B MS Customs IPR national systems-CIS" (CIS-Business Case). The agreed amounts put at the disposal of OLAF are transferred by means of a recovery order
2. An administrative arrangement with OLAF was agreed with the Commission's Joint Research Centre (JRC) in December 2023 covering the period 2024-2027. This arrangement, known as CAFET (Customs Anti-Fraud Enabling Technologies), was renewed for a four-year period (2024-27) and provides scientific and technical support to OLAF and the Member States for developing and sharing their experience using data analysis to combat customs fraud.
3. OLAF has signed a specific administrative arrangement with the JRC, covering the period 20 July 2023 to 19 July 2026, to carry out chemical analyses of samples from tobacco and cigarette seizures in the Member States (as part of the 'TOBLAB project').

In 2024, OLAF paid €34.2 million by processing 1,200 transactions.

- €14.7 million related to the implementation of the Anti-Counterfeit and anti-contraband tobacco agreements. The amounts paid by the Tobacco Manufacturers are immediately distributed amongst the Member States. This falls outside the scope of OLAF's budget since the amounts are kept outside the budget of the EU;

- Operational budget (€20 million):
  - €10.1.million related to strand 1 of the Union Anti-fraud Programme Preventing combatting fraud, grants paid under the Union Anti-Fraud Programme. These payments are subject to a highly automated approval workflow integrated in the corporate application Compass (eGrants);
  - €9.5 million related to the maintenance of strand 2 AFIS and strand 3 IMS, as well as strand 1 organisation of conferences and training for national authorities, and provision of access to databases;
  - €0.4 million related to open commitments from the previous Multiannual Financial Framework.
- Administrative budget (€13.8 million)
  - Procurement of goods and services (€7.4 million), mainly for IT hardware and database and services for events organisation. In 2024, all procurement payments above €15,000 were performed using framework contracts;
  - Rent of OLAF's office (€6.3 million): repetitive, stable payment, very low risk;
  - Payments for experts (€0.06 million): mainly travel costs, very low materiality.



Relevant Expenditure per Relevant Control System<sup>8</sup>  
Source: ABAC

<sup>8</sup> The amounts of the RCS Antifraud programme mentioned in the pie chart do not contain the amounts of new pre-financing payments plus the cleared pre-financing payments during 2024 which are included in the bullet points above.

## Intangible Asset

The intangible assets managed by DG OLAF are above the reporting thresholds. The main intangible asset is the OLAF Case Management System. DG OLAF's current procedures and controls are considered robust and effective.

### 2.1.2 Effectiveness of controls

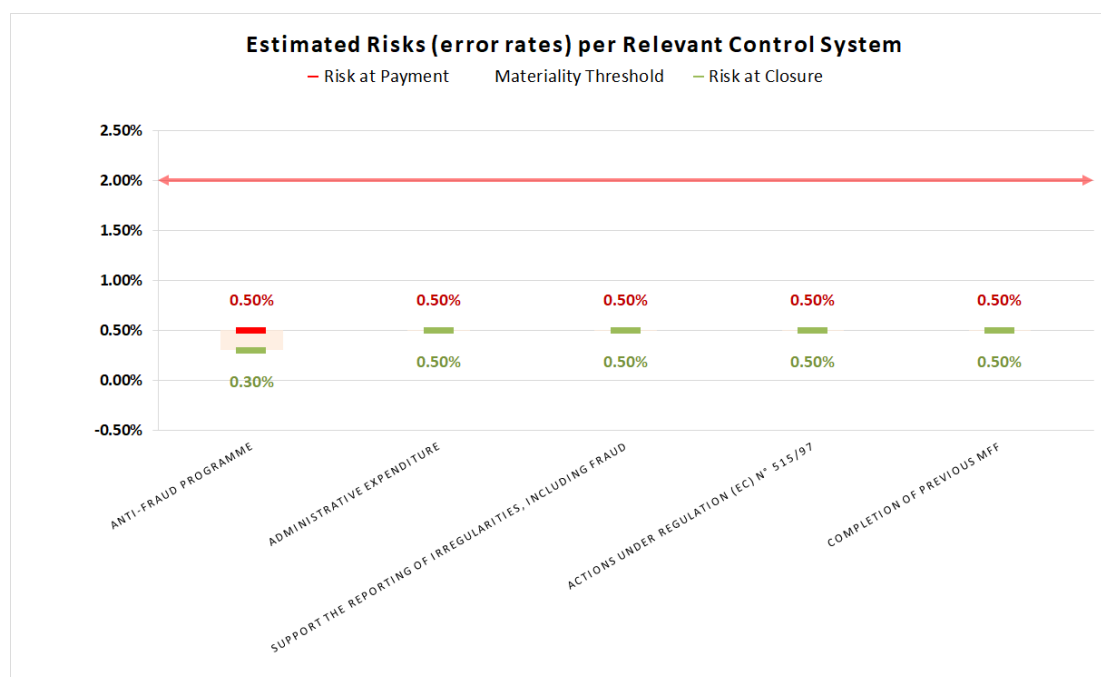
#### a) *Assessment of control results per RCS for expenditure*

OLAF uses internal control processes to ensure sound management of risks relating to the legality and regularity of the underlying transactions. This is accomplished by taking into account the mutual character of its operational programme, its unique assignment and the nature of the payments concerned. All details are provided in Annex 6 of the current report.

##### *Control objective*

The control objective is to ensure that the estimated error rate does not exceed 2% annually and aim at ensuring the efficiency of financial transactions, with the main share of our expenditure resulting from services offered by external providers

##### *Assessment of the control results*



The estimated overall risk at payment for 2024 expenditure is 0.5% of OLAF's total relevant expenditure for 2024. This is the delegated Authorising Officer's (AOD) 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.

OLAF has reviewed the following indicators on legality and regularity grounds as well as on sound financial management. More information is covered in annex 7.

#### *Ex ante controls*

The Financial Verifying Agent performs ex ante controls on every transaction (administrative, grants and procurement files) which requires an approval of the Authorising Officers by Sub-delegation. During these ex-ante controls, the legality and regularity of transactions are checked on the basis of checklists. When errors and/or weaknesses are noted, the checklists are updated to cover the risk identified.

The accounts are also systematically checked in the framework of the Accounting Quality exercise by OLAF's Accounting Correspondent supervised by the AOSD of the Budget Unit.

No erroneous payments were detected during the year and for this reason OLAF didn't have to recover any unduly paid amounts.

#### *Ex post controls*

OLAF's Internal Control Capacity proceeded with ex post controls on commitments, payments and recovery orders. No material issues were noted for any of the transactions. Any potential weaknesses highlighted in 2024 will be reviewed and addressed appropriately by OLAF.

The ex-post controls confirm all transactions checked in the ex-post controls were acceptable and only 2 had minor shortcomings, mainly missing supporting documents (mission reports).

These minor issues will be addressed during at an internal OLAF staff training.

#### *Reporting*

Management reporting focused on finances (quarterly financial reporting on payment delays), budget execution (monthly financial reporting on the evolution of appropriations).

Reports by the Authorising Officers by sub-delegation (AOSDs)

Director received a copy of each individual AOSD report. An analysis of these reports did not highlight any problems or weaknesses.

#### *Estimated risk at payment and at closure*

Based on all the above, OLAF presents in the following Table X, an estimation of the risk at payment and risk at closure for the expenditure managed during the reporting year.

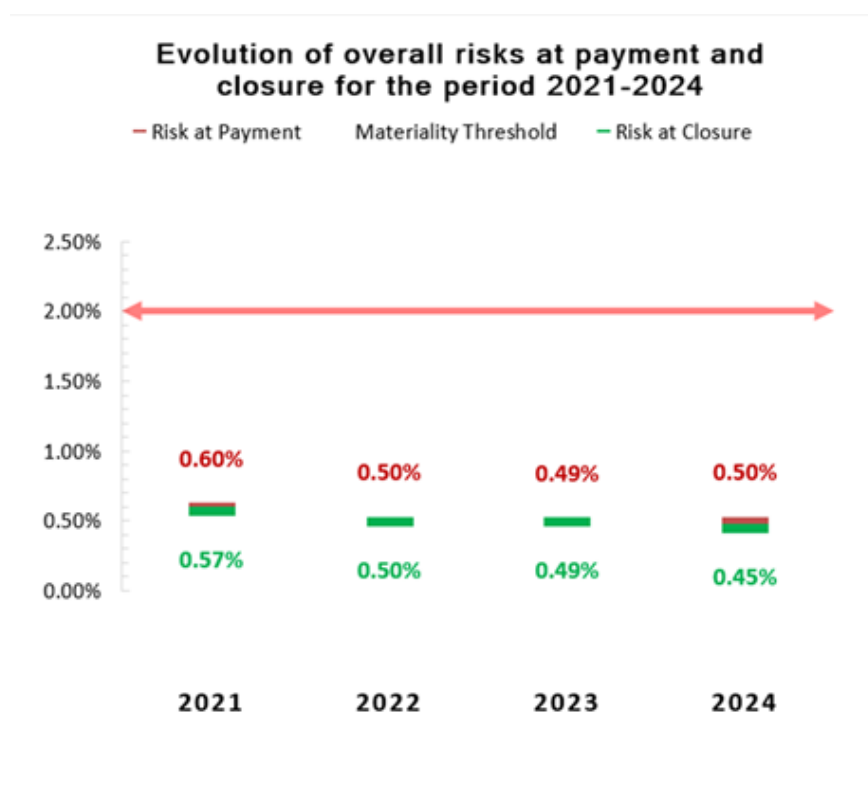
*Table X: Estimated risk at payment and at closure (amounts in EUR million)*

Budget Line	Payments	Estimated Risk at payment		Estimated future corrections	Estimated Risk at closure	
	mEUR	mEUR	%	mEUR	mEUR	%
Administrative expenditure	13.8	0.0-0.07	0.0-0.5	0	0.068	0.5
Anti-Fraud Programme	7.3	0.0-0.03	0.0-0.5	0.014	0.02	0.3
Support the reporting irregularities	0.9	0.0-0.004	0.0-0.5	0	0.004	0.5
Provide funding for actions carried out in accordance with Regulation (EC) N° 515/97	8.6	0.0-0.042	0.0-0.5	0	0.042	0.5
Completion of previous MFF	0.37	0.0-0.002	0.0-0.5	0	0.002	0.5
<b>Total</b>	<b>30.9</b>	<b>0.15</b>	<b>0.5</b>	<b>0.014</b>	<b>0.14</b>	<b>0.45</b>

The full detailed version of the table is provided in Annex 9.

Source: OLAF

### ***b) Estimation of the overall risk at payment and risk at closure***



Source: DG OLAF

The estimated overall risk at payment for 2024 expenditure, 0.5%, is the AOD's best conservative estimation of the amount of relevant expenditure not in conformity with the contractual and regulatory provisions applicable at the time the payment was made.

Considering the intensive controls and the low error rate (0%) on multiannual payments for grants, no further corrections to the expenditure are expected and the estimated future corrections are thus set at 0%. As a result, the estimated overall risk at closure corresponds to the estimated overall risk at payment.

The estimated overall risk at closure remains similar to the one of 2023 (0.45%); OLAF maintained the same intensive controls as last year and did not launch any large public procurement procedure.

For an overview at Commission level, the departments' estimated overall risk at payment, estimated future corrections and risk at closure are consolidated in the AMPR.

### ***c) Quantitative benefits of controls: Preventive and corrective measures***

With its ex-ante and ex-post controls, OLAF has an effective mechanism in place for detecting and correcting errors. Ex-ante controls resulted to €0 million and ex-post controls resulted to €0 million. Please see details in annex 3 table 8.

This is similar to last year with €0 million.

### ***d) Assessment of control results for non-expenditure items***

The only non-expenditure item within OLAF is its own Case Management System. Hence, the objective of the control is ensuring that the Commission establishes its assets ownership and liabilities correctly and sets up its management reporting and information security; Sound Financial Management (effectiveness, efficiency, cost-effectiveness); Prevention of fraud (anti-fraud strategy); Safeguarding Assets (incl. accounting); Reliable Reporting (true and fair view).

### ***d) Fraud: prevention, detection, and correction***

OLAF has developed and implemented its own anti-fraud strategy since 2013 based on its own methodology applied across all Commission. It is updated in principle every three years and was last updated in September 2024, following a fraud risk assessment. The implementation of the OLAF Anti-Fraud Strategy 2021-2024 was monitored and reported to the management at least once a year in the annual activity report. All actions in the OLAF AFS have been fully implemented. Notably, since December 2023 and throughout 2024, five training sessions on ethics were delivered to OLAF staff, in collaboration with DG HR. 100% of OLAF staff were trained.

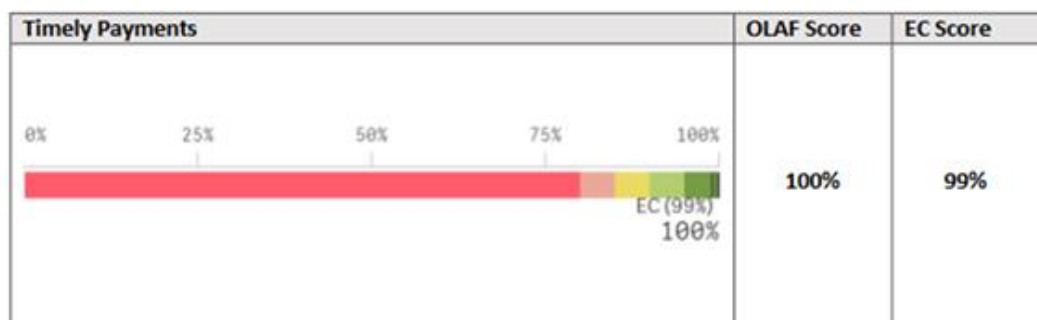
The new Anti-Fraud Strategy for 2025-2027 contains 19 actions under two objectives: promote the highest standards of professional ethics and maintain, for funds managed by OLAF, a level of control proportionate to the risks.

OLAF is also coordinating the implementation of the 2023 Commission anti-fraud strategy Action Plan, together with other Commission services, and is in the lead or co-lead for 24 of the 44 actions. For more details, please see specific objective 6.1.

On the basis of the available information, OLAF has reasonable assurance that the anti-fraud measures in place are effective overall. No additional measures are necessary.

### 2.1.3. Efficiency of controls

In 2024 the Office made 1 200 payments for an amount of EUR 34.2 million. As from 2020, the former 'payments-on-time (%)' indicator changes from the number of payments on time (in percentage) to the payment accepted amount in time (in percentage).



Source: OLAF

Timely Payments	OLAF Score	EC Score
<b>Ensure efficient processing of payments within the legal deadlines.</b>	<b>100%</b>	<b>99%</b>
<p>OLAF processed all payments within the legal deadlines, compared to 99,2% in 2023. For the second year in row, OLAF managed to decrease the amounts paid late and paid quicker than the EC average. OLAF processed all payments within the legal deadlines. For the second year in row, OLAF managed to decrease the amounts paid late and paid quicker than the EC average.</p> <p>OLAF will continue to closely monitor the payment deadlines and strengthen the follow-up of the invoices or cost claims.</p> <p>Results show that the measures put in place by the Office to ensure the timely processing of payments are effective and efficient.</p>		
Payment Forecast Implementation	OLAF Score	EC Score
<b>Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year</b>	<b>66%</b>	<b>99%</b>

The main reason why this indicator scores very low is the timing of the implementation of the budget which consequently had an impact on the payment time. Last year an important share of the budget implementation happened in the last months, consequently the invoices are only due in the year+1. In 2023, the Payment Forecast Implementation score for OLAF was 90%.

In the future, OLAF will take this in consideration when drafting the forecast.

Based on the above it can be concluded that the controls are efficient.

#### **2.1.4. Economy of controls**

In 2024, the total costs of controls for grants, procurement and other administrative expenditure was €1.45 million, or 4.26% of the managed funds, as compared with €1.42 million or 3.6% in 2023 (see Table Y in Annex 7 for further details).

The main reason for this increase of costs compared to 2023 is the high number of call for tenders OLAF organised in 2024, and the complexity of the tendered service (see also sub-heading ‘time to procure’ in supra), OLAF dealt with 6 tender procedures which required a publication in the Official Journal.

Given that no changes were implemented in 2024 in the control strategy, and costs of controls are stable, the Office concludes that the controls are cost-effective.

#### **2.1.5. Conclusion on the cost-effectiveness of controls**

Based on the most relevant key indicators and control results reported above, OLAF has assessed the effectiveness, efficiency and economy of its control system and reached a positive conclusion on the cost-effectiveness of the controls for which it is responsible.

### **2.2 Audit observations and recommendations**

This section sets out briefly the state of play for all audit observations and recommendations reported by auditors related to internal control and financial management – including the limited conclusion of the Internal Auditor on the state of internal control. Further details for IAS and ECA audits can be found in Annex 8.

Where an audit has detected weaknesses affecting any internal control principle or the department’s assurance, a detailed analysis is provided further below in section 2.3 and 2.4, accordingly.





#### **Internal Audit Service**

OLAF is audited by its Internal Audit Function (IAF), the Commission Internal Audit Service (IAS) and the European Court of Auditors (ECA). OLAF’s investigative function is also



regularly monitored by the OLAF Supervisory Committee, in accordance with Article 15 of Regulation (EU, EURATOM) No 883/2013.

## IAS

Reported	Audit Title	Accepted Recommendation	State of play in 2024	Impact on the assurance for 2024
2024	Audit on IT security risk management at the Commission – OLAF	Very important : 1		
		Very important : 2		



**Action plan implemented and closed by IAS or ECA / No impact on the assurance**



Action plan implementation is ongoing or awaiting review from IAS or ECA



Preparation of the action plan



Impact on the assurance

## Internal Audit Function

The IAS' work does not cover issues that fall under OLAF Director-General's independence with respect to investigations<sup>9</sup>. To ensure internal audit coverage for processes and procedures not covered by the IAS, OLAF management maintains an internal audit function in-house. In 2024, the Internal Audit Function finalised the audit on "OLAF's Management of staffing needs". There is no very important outstanding recommendations from the Internal Audit Function.

## Internal Audit Service

There are two very important recommendations from the IAS audit on IT Security Risk Management performed in 2024. The Final Report was received in January 2025. The action plan to implement the recommendations is under preparation.

The IAS has issued a limited conclusion on the state of internal control in OLAF based on the audit work carried out in the period 2021-2024 and has concluded that the internal control systems in place for the audited processes are effective.

## European Court of Auditors

In 2024, the ECA did not make any observation or recommendation related to financial management and internal control and affecting OLAF's control systems. There are no overdue recommendation from previous ECA audits.

## 2.3. Assessment of the effectiveness of internal control systems

<sup>9</sup> Article 17 of Regulation 883/2013 and Articles 3, 5 and 6 of Commission Decision 1999/352  
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The Commission has adopted an Internal Control Framework based on the highest international standards. <sup>(10)</sup>

OLAF has adapted the Internal Control Framework to their specific characteristics and organisational structure. The internal control systems are suited to achieving its policy and internal control objectives in accordance with the internal control principles, having due regard to the risks associated with the environment in which it operates.

In line with the Commission's Internal Control Framework DG OLAF has assessed its internal control system during the reporting year and has concluded that it is effective and the components and principles are present and functioning as intended.

## **2.4. Conclusions on the assurance**

In conclusion, based on the elements reported above, management has reasonable assurance that, overall, suitable controls are in place and working as intended; risks are being appropriately monitored and mitigated; and necessary improvements and reinforcements are being implemented. The Director-General, in his capacity as Authorising Officer by Delegation has signed the Declaration of Assurance.

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<sup>(10)</sup> The Committee of Sponsoring Organizations of the Treadway Commission Internal Control Integrated Framework, the golden standard for internal control systems.

## 2.5 Declaration of Assurance

### Declaration of Assurance

*I, the undersigned, Ville Itälä, Director-General of OLAF,*

*In my capacity as authorising officer by delegation declare that the information contained in this report gives a true and fair view <sup>(11)</sup>.*

*State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.*

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, ex-post controls, the work of the Internal Audit Service.

*Confirm that I am not aware of anything not reported here which could harm the interests of the institution.*

*Place: Brussels, date: 28 March 2025*

.....

*(signature)*

*Ville Itälä*

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<sup>(11)</sup> True and fair in this context means a reliable, complete and correct view on the state of affairs in the DG/Executive Agency.

## **3. MODERNISING THE ADMINISTRATION**

### **3.1. Human resource management**

OLAF continued to offer specialised trainings and development paths for successful laureates of specialised competitions in grades AD7 and AD9 recruited throughout the year. In 2024, OLAF staffing remained unchanged. However, during the year, OLAF redeployed internal staff to address business needs.

#### **Equal opportunities**

The Commission target on gender balance in management remained a priority for OLAF. In 2024, women accounted for 42% of OLAF's management. To ensure that OLAF proactively supports female colleagues, it has continued and implemented a 'Local Female Talent Development Programme'. In 2024, 8 female colleagues of AD 7 grade and above took part in the programme, combining individual, targeted learning actions and group activities. The different training methods and activities helped participants to develop their management competences and leadership behaviours.

OLAF has reached its objectives for the appointment of first female appointment as middle managers and as senior managers.

#### **Well-being**

OLAF resumed on-site wellbeing activities such as yoga, pilates, chair massage, tango and salsa, krav-maga and ketbell and encouraged its staff to participate in wellbeing activities offered by DG HR's corporate 'BeWell' programme. 2024, OLAF's cycling group continued to organise regular road cycling events. Regarding mental health, OLAF has continuously communicated, via its intranet, monthly training activities and events to promote mindfulness, mental health. OLAF is represented in the Mental Health First Aid network.

#### **Talent management and career development**

OLAF invested in targeted recruitments through reserve lists for grades AD7 and AD 9 to ensure that profiles that are needed are recruited. Throughout 2024, OLAF invested in external training consuming 93% of its independent training budget to ensure that its workforce is well equipped with the relevant specialised skills and knowledge.

In 2024, OLAF focused on External Management Development Programme to open OLAF more to a modern management thinking. OLAF will continue to invest in its staff via a tailor-made learning and development (L&D) package that includes both in-house and external training.

OLAF participation rate in the last EC staff survey was 65%. The results can be found in the Staff Survey. The Action plan following the Staff survey has been published on OLAF intranet and shared with the related central HR services

## 3.2. Digital transformation and information management

OLAF contributed to the implementation of the EC digital strategy through a number of activities.

### Digital culture

OLAF improved the **skills** of its staff through a series of targeted trainings, i.e. on data-driven investigations, analysis, digital forensic, cybersecurity delivered in a variety of forms i.e. physical, remote or e-learning. Acknowledging the importance of digital skills in the performance of investigative activities, OLAF has developed the concept of “**e-Investigator**” as a network to promote the use of digital means by investigators when identifying, collecting and examining case-related information. We have a generous **mobile** attribution policy in place and equip our staff with portable devices allowing them to perform their duties remotely as if they were working from within the office.

It is to be highlighted that not only did we invest in our staff’s digital development but also contributed to upskilling the capacity of our key stakeholders. As an example, is worth mentioning the two flagship training initiatives offered by OLAF to national authorities. First of all, the **Digital Forensics and Analysts Training** (DFAT, 25-29 Nov 2024 in Prague), that put together 120 experts from 38 countries and 74 different relevant agencies. Secondly, the **Anti-Fraud Intelligence Analysis** (AFIA) training provided by OLAF’s analysts themselves on a yearly basis to around 30 intelligence analysts from the Member States. This course benefits from administrative and financial support from CEPOL and offers an advanced technical curriculum targeting anti-fraud specialists.

Looking ahead on how we could further improve our collaboration with our external stakeholders, we conducted a study<sup>12</sup> on our exchanges with our partners which is actually a cartography of information types and digital channels used. This work will continue in 2025 to identify possibilities for improvement or simplification, including by reorganising the digital environment supporting such exchanges.

### Business-driven digital transformation

OLAF continued **business requested improvements** in its flagship systems, i.e. the **Anti-Fraud Information System (AFIS)** and the **Case Management System (OCM)**. In particular, AFIS analytical platform (Fraud AP) being in full operational mode helped to deliver more than a hundred of reports in areas such as Russian sanctions circumvention, tobacco smuggling, waste management, F-gases, bio-fuels, e-commerce, etc. thus feeding the investigative work of the Office. Similarly, OCM evolved towards implementing and optimising business needs such as case duration management, special handling, staffing procedures, etc.

In parallel, we further expanded the analytical capabilities of **GETI** (Get Intelligence) and **GETI4ALL** systems, which provide streamlined access to integrated datasets sourced from various platforms and internal databases (on direct and indirect management projects

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<sup>12</sup> The end result was a report constituting a CAFS Action Plan deliverable for action 7a.  
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throughout the EU, including on RRF-related information), national and commercial repositories, and public sources. Specifically, in 2024, OLAF established collaborations with two **National Business Registries** and direct access to their databases will be finalized by early 2025. From a data resource standpoint, OLAF identified additional publicly available data sources with information published by national authorities relevant to anti-fraud activities.

During the reporting period, OLAF accelerated its **digitalisation transformation** by not only further fortifying its existing analytical capabilities, but also by adding novel ones based on generative **Artificial Intelligence (AI)** technology as well as satellite imagery analysis.

As concerns AI, OLAF identified certain tasks in support to investigations, which could be enhanced by **generative AI** tools operating in OLAF's secure IT environment and successfully tested those innovative approaches. Ultimately, these efforts should help to shorten the duration of cases, reduce administrative burden on investigators, improve quality of results, or identify new risk patterns and cases. The Office has also begun the technological preparations to see these tools gradually introduced for OLAF's operations in 2025 in compliance with regulatory requirements, including from the AI Act.

In parallel, OLAF started research into the usage of **satellite imagery** for anti-fraud purposes and is in the process of establishing connections with the relevant European entities. OLAF has obtained access to public, commercially available, as well as non-public satellite data, and continues to build capacity in terms of data and knowledge to exploit this type of analysis.

Recognising data as a key asset for OLAF, continuous efforts are made to strengthen **data management** and enhancing our datasets, with a view to improving the quality and speed of the intelligence produced. Throughout the reporting period, OLAF largely implemented corporate data governance principles and established data policies for managing its key data assets. By the end of 2024, OLAF had recorded 26 entries in the EC Data Catalogue, including both commercial sources and those managed by OLAF as the lead service.

### **Seamless digital environment**

OLAF continued the operation of its local datacentre while preparing for a future possible opening to the **cloud**. In this respect, various AFIS components were refactored towards a cloud—based continuous delivery architecture. Similarly, all new OCM modules are using containers and micro-services, latest example being the **legal requests management** module that was developed in the course of 2024 and will be put in production by early next year. Another example of a potential cloud adoption is the possibility of using a cloud-based Solution-as-a-Service successor for our legacy Fraud Notification System (FNS). This is still under assessment especially with regard to the data protection dimension of this technological scenario.

## Green, Secure and resilient infrastructure

During the reporting year, OLAF and DIGIT conducted a due-diligence exercise on the technological and cost-related aspects of OLAF's migration to the Commission's **Digital Work Place (DWP)** and WELCOME domain. The produced report will feed OLAF's decision on this migration early next year, which would also be a technological step towards a cloud-based environment for the administrative part of OLAF activities.

OLAF is very sensitive on **cybersecurity** aspects and applies strictly the relevant corporate decisions and standard. In 2024, we advanced in terms of security compliance including with the development and update of the security plans for our information systems. No major security incident was reported or digital services' unavailability occurred.

### 3.3. Sound environmental management

During 2024, OLAF continued its commitment to environmentally responsible practices by prioritising effective measures to minimise the environmental impact and reduce the CO2 emissions. These include the acquisition of a hybrid vehicle to replace the combustion engine car and the participation in the corporate energy saving actions through building closures during summer and at the end of year. Furthermore, a bicycle repair station was installed in the garage of the building to encourage colleagues to make use of alternative means of transportation for their daily commute.

OLAF also pursued the existing efforts in the prevention and proper recycling of waste by increasing the separate collection facilities within the building. Efforts are also ongoing to increase awareness regarding greening OLAF events. OLAF staff is also embracing paperless working methods especially through the use of collaborative working tools. OLAF also completed an extensive refurbishment project of an outside terrace, a green area furnished with plants that contribute to biodiversity while providing OLAF staff with an alternative calm area for better wellbeing. During the course of the year the entire OLAF building, including internal terraces, were declared as smoke-free auguring for a healthier working environment.

The traditional EMAS activities, intended primarily at awareness raising, continued through the year while new initiatives and appeals, aimed at encouraging more staff to volunteer to join the EMAS team, continue.

### 3.4. Examples of economy and efficiency

In OLAF's current structure, flexibility and adequate prioritising of all activities, by combining some tasks and creating synergies, has progressed remarkably throughout the whole Office. In fact OLAF's average payment time of over 99% shows that the monitoring and sharing responsibilities between the business units and OLAF's budget unit, are effective.

OLAF's improved back-up procedure for senior management, investigators, desk officers and file managers remains in place. The structure foresees the substitution of OLAF staff

members, as well as for the replacements of the substituting agent (level 2). This system has many advantages, such as business continuity, as there are no interruptions during short or long absences. Since the risk of interruptions is removed, the risk of not respecting deadlines, - e.g. payment time, has been mitigated.

Further efficiency was also developed for the investigators' use of the forensics network which is now directly accessible for all investigators through their laptop on the secure environment. The analysis of electronic data can now be done remotely, doing away with the obligatory physical presence in the forensic lab, thus saving time and speeding up investigations. Direct access to the networks of other agencies (such as Europol's SIENA network) through the secure working environment, also allows the concerned OLAF staff members to fulfil the required tasks without the need to use stand-alone computers at the OLAF premises, also saving time and speeding up operations.