



# Annual Activity Report 2021

## Annexes

THE EUROPEAN ANTI-FRAUD OFFICE (OLAF)

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## **ANNEX 1: Statement of the Director in charge of Risk Management and Internal Control**

*I declare that in accordance with the Commission's communication on the internal control framework<sup>1</sup>, I have reported my advice and recommendations on the overall state of internal control in OLAF to the Director-General.*

*I hereby certify that the information provided in the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.*

*Date 4 April 2022*

*Director Beatriz SANZ REDRADO*

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<sup>1</sup> C(2017)2373 of 19.04.2017.

## ANNEX 2: Performance tables

<b>General objective:</b> A modern, high-performing and sustainable European Commission			
<b>1. Impact indicator:</b> Image of the European Union <sup>2</sup>			
<b>Source of the data:</b> Standard Eurobarometer 95			
<b>Baseline</b> 2019	<b>Interim Milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results</b> 2021
43% (EU 27)	Increase	Increase	45%
<b>2. Impact indicator:</b> Staff engagement index in the Commission <sup>3</sup>			
<b>Source of the data:</b> European Commission			
<b>Baseline/latest known value</b> 2018	<b>Interim Milestone</b> 2021	<b>Target</b> 2024	<b>Latest known results</b> 2021
69%	Increase	Increase	72
<b>3. Impact indicator:</b> Percentage of female representation in management in the Commission <sup>4</sup>			
<b>Source of the data:</b> DG HR			
<b>Baseline</b> 2019	<b>Interim Milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results</b> 2021
40.5%	Increase	50%	45%
<b>4. Impact indicator:</b> Environmental performance in the Commission <sup>5</sup>			
<b>Source of the data:</b> Environmental Statement 2020 results			
<b>Baseline</b> 2018	<b>Interim Milestone</b> 2020	<b>Target</b> 2024	<b>Latest known results</b> 2020
<i>Energy consumption of buildings (MWh / person): -8.8%</i>	-5.2%	<i>Achieve greater reduction</i>	-23%

<sup>2</sup> This indicator is based on the question 'In general, does the EU conjure up for you a very positive, fairly positive, neutral, fairly negative or negative image?' The indicator gives the share of positive and fairly positive views on this question

<sup>3</sup> Staff engagement measures staff's emotional, cognitive and physical connection to the job, organisation and the people within it

<sup>4</sup> This indicator gives the percentage of female representation at middle and senior management level in the European Commission

<sup>5</sup> This indicator looks at percentage reductions compared to 2014 levels. It gives the weighted average for eight Commission sites participating in the Eco-Management and Audit Scheme (EMAS) on specific core parameters.

Water use (m <sup>3</sup> / person): -9.5%	-5.4%	Achieve greater reduction	-38%
Office paper consumption (sheets / person / day): -32%	-34%	Achieve greater reduction	-78%
CO <sub>2</sub> emissions from buildings (tonnes / person): -24%	-5.1%	Achieve greater reduction	-34%
Waste generation (tonnes/person): -15%	-9.7%	Achieve greater reduction	-57%

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

Related to spending programme(s): No

**Result indicator 1.1: Average duration of closed selections<sup>6</sup> (in months)**

**Source of data:** OCM

Baseline 2019	Interim Milestone 2022	Target 2024	Latest known results 2021
2.2	2.1	2.0	1.9

**Result indicator 1.2: Average duration of closed investigations (in months)**

**Source of data:** OCM

Baseline 2019	Interim Milestone 2022	Target 2024	Latest known results 2021
24.3	24	23	25.2

**Result indicator 1.3: Ongoing investigations lasting more than 20 months (%)**

**Source of data:** OCM

Baseline 2019	Interim Milestone 2022	Target 2024	Latest known results 2021
29	28	27	33

**Result indicator: 1.4: Financial impact<sup>7</sup>**

**Source of data:** OCM

<sup>6</sup> The duration being the time between the decision to open a selection and the decision of the Director-General to either open an investigation or dismiss the case

<sup>7</sup> The definition of this indicator was modified in AAR2020 compared with SP 2020-2024. Current definition: Average amounts established for recovery and prevented from being unduly spent or evaded in year N-1 and year N-2, compared to the average OLAF's administrative budget spent for the same period.

The target ratio was also modified from 3.5 to 2.

<b>Baseline</b>	<b>Interim Milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results</b> 2021
N/A	Ratio: >2 / 1	Ratio: >2 / 1	1.9
<b>Result indicator: 1.5 Advice on anti-fraud to Commission services</b>			
<b>Source of data:</b> OLAF			
<b>Baseline</b>	<b>Interim Milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results</b> 2021
N/A	50	50	195 <sup>8</sup>

<b>Main outputs in 2021:</b>			
<b>Other important outputs</b>			
<b>Output description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> 2021
Speedy initial assessment of whether a case should be opened	Average duration of closed selections (in months)	2.1	1.9
Reasonable duration of investigations	Average duration of closed investigations (in months)	24.3	25.2
Reasonable duration of investigations	Percentage of ongoing investigations lasting more than 20 months	29	33
Implementation of OLAF's financial recommendations	Financial impact Average amount established for recovery and prevented from being unduly spent or evaded compared to average OLAF's administrative budget	Ratio >2/1	1.9
Provision of advice on anti-fraud matters to Commission services	Number of instances where OLAF provides advice on antifraud	50	189

<sup>8</sup> The 2021 results include 12 administrative recommendations, 81 ad hoc notes and 102 inter-services consultation replies with anti-fraud advice.

through administrative recommendations, ad hoc notes and interservice consultations	matters		
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### Main outputs in 2021:

#### External communication actions

Output description	Indicator	Target	Latest known results 2021
Popularity of OLAF's external website	Number of visitors of OLAF's external website	>250 000	399 975
Impact generated by press releases	Number of online views of Media corner section of OLAF website	>70 000	84 379
Growing level of engagement reached via social media	Number of impressions (social media metric)	>400 000	723 000

<b>Specific objective 2:</b> Compliance with legal obligations under Regulation (EU) 2018/1725			Related to spending programme(s): No
<b>Result indicator 2: Percentage of replies to data subjects' requests (access to personal data, rectification, blocking, erasure, objection) within 3 months from registration</b>			
<b>Source of data:</b> CMS			
Baseline 2019	Interim Milestone 2022	Target 2024	Latest known results 2021
75	85	90	100
<b>Main outputs in 2020:</b>			
<b>Other important outputs</b>			
Output description	Indicator	Target	Latest known results 2021
Timely replies	Percentage of replies to data subjects' requests (access to personal data,	80 %	100 %



	rectification, blocking, erasure, objection) within 3 months from registration		
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<b>Specific objective 3:</b> Cooperation between OLAF and the EPPO to ensure that the financial interests are better protected			Related to spending programme(s): No
<b>Result indicator 3: Extent to which OLAF provides the requested support to EPPO or complements the EPPO's activity - proportion of EPPO requests that OLAF is able to deliver</b>			
<b>Source of data:</b> OLAF			
<b>Baseline</b> 2019	<b>Interim Milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results</b> 2021
N/A	80%	90%	100 <sup>9</sup>
<b>Main outputs in 2020:</b>			
<b>New policy initiatives</b>			
<b>Output description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results 2021</b>
Provision of support or complementary action to the EPPO	Percentage of EPPO requests that OLAF is able to deliver	80%	100
Commission decision determining the date of start of operations of the EPPO	Adoption	1st quarter 2021	Adopted in May 2021
Working arrangements between OLAF and the EPPO	Adoption	By end 2020	Agreement agreed in November 2020 and signed in July 2021

<b>Specific objective 4:</b> Strengthen EU framework to combat customs fraud			Related to spending programme(s) No
<b>Result indicator 4.1: Review of Regulation (EC) No 515/97</b>			
<b>Source of data:</b> EU legislation			
<b>Baseline</b> 2019	<b>Interim milestone</b> 2021	<b>Target</b> 2024	<b>Latest known results</b> 2021
Evaluation of	Adoption of the Commission	Full	Following an

<sup>9</sup> EPPO requested 9 support cases from OLAF. They were all opened as cases in OLAF.

Regulation (EC) No 515/97	proposal for an amending act	implementation of the reform including relevant secondary acts	evaluation, it was decided in February 2021 not to amend the regulation
<b>Result indicator 4.2: Number of third countries having an agreement with the EU containing antifraud measures in the customs area</b>			
<b>Source of data:</b> Commission and OLAF			
<b>Baseline</b> 2019	<b>Interim milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results 2021</b>
56	60	At least 65	59
<b>Result indicator 4.3: Number of Joint Customs Operations (JCOs) organised or supported by OLAF per year</b>			
<b>Source of data:</b> OLAF			
<b>Baseline</b> 2019	<b>Interim milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results 2021</b>
12 (an exceptional year)	6	8	11
<b>Result indicator 4.4: Number of mutual administrative assistance information made available in relevant AFIS-Anti-Fraud Information System-applications: (CIS-Customs Information System, FIDE-Customs File Identification Database, MAS-Mutual Assistance System) <sup>10</sup></b>			
<b>Source of data:</b> OLAF			
<b>Baseline</b> 2019	<b>Interim milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results 2021</b>
18 639	22 000	≥24 000	19 919
<b>Result indicator 4.5: Advanced analysis of container movements for anti-fraud purposes</b>			
<b>Source of data:</b> OLAF			
<b>Baseline</b> 2019	<b>Interim milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results 2021</b>

<sup>10</sup> Disclaimer: The proposed Result Indicator 4.4 can only be met if the Anti-Fraud Programme is adopted as proposed (i.e. no significant cuts of the proposed budget).

Preparations for integration of IET (Import, Export and Transit) with CSM (Container Status Messages) in order to exploit SAD-Single Administrative Document- data combined with container movements for the analytical purpose	Preliminary work on migration of IET data to the IET data lake	First steps in advance search of IET data available for end users, and offer training	Successful Proof of Concept for the generation of container fraud origin signals based on IET and CSM data; Steering Committee endorsed in December 2021 implementation of data analysis platform
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#### Main outputs in 2020:

#### Evaluations and fitness checks

Output description	Indicator	Target	Latest known results 2021
Assess whether there is a need for a revision of Regulation (EC) No 515/97 on mutual administrative assistance in customs matters	Decision on revision of Regulation (EC) No 515/97	December 2021	Following the findings of the evaluation, it was decided in February 2021 not to amend the regulation

#### Other important outputs

Output description	Indicator	Target	Latest known results 2021
Ensure protection of EU budget and citizens through effective anti-fraud provisions in international agreements	Number of additional third countries having negotiators' tentative agreement on bilateral customs antifraud provisions	4 by end 2021	4
Support customs mutual assistance through the provision of secure information exchange tools for Joint Customs Operations	Number of Joint Customs Operations organised or supported by OLAF	6 by end 2021	11
Support customs	Number of Mutual	19 500	19 919

mutual assistance through the provision of secure information exchange tools for specific customs antifraud information exchange modules and databases (CIS, FIDE, MAS)	Administrative Assistance (MAA) information made available in relevant AFIS applications (CIS, FIDE, MAS)		
Support and contribute to the antifraud research capabilities of OLAF, other Commission Services and MS analysts and investigators	Progress in preparing for integration of IET with CSM in order to exploit SAD data combined with container movements for analysis: First analysis of the necessary steps for integration	By end of 2021	Successful Proof of Concept for the generation of container fraud origin signals based on IET and CSM data; Steering Committee endorsed in December 2021 implementation of data analysis platform

<b>Specific objective 5:</b> Strengthen EU framework to fight illicit tobacco trade			Related to spending programme(s): No
<b>Result indicator 5: Implementation and update of the EU Strategy to fight illicit tobacco trade</b>			
<b>Source of data:</b> OLAF			
<b>Baseline</b> 2019	<b>Interim Milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results</b> 2021
Begin implementation of the 2nd Action Plan	Implementation of the 2nd Action Plan largely completed	Reviewed and updated policy framework	22 actions completed of at least 25 for which OLAF is responsible

<b>Main outputs in 2021:</b>			
<b>Other important outputs</b>			
<b>Output description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results 2021</b>

Implement the 2 <sup>nd</sup> Action Plan 2018-2022 with 50 items	Progress in implementing the Action Plan: half of the action items for which OLAF is responsible completed or on-going	By end 2021	22 action items completed, of at least 25 for which OLAF is responsible, completed
Engaging with Eastern neighbours	Make progress in the negotiations of a Customs Cooperation and Mutual Administrative Assistance Agreement with Belarus	By end 2021	Start of negotiations remains on hold for political reasons
Operation of the laboratory facility for the analysis of seized cigarettes (TOBLAB)	Tobacco samples analysed by TOBLAB, a laboratory independent from the industry: Usage of results by investigators across Member States (at least 50 TOBLAB Reports produced by JRC)	By end of 2021	91
FCTC Protocol	<ol style="list-style-type: none"> <li>Active contribution to the international work on implementation of the FCTC Protocol: EU proposal on establishing a Global Information Sharing Focal Point (GISFP) sent to the relevant Working Group.</li> <li>Participation in at least 3 (virtual/in-person) events)</li> </ol>	By end of 2021	<ol style="list-style-type: none"> <li>EU proposal on GISFP adopted by the Working Group (April 2021); proposal adopted by the Meeting of Parties (MOP2, November 2021)</li> <li>Participation in 5 official virtual events (Pre-MOP meeting, Meeting of Parties, two Working Groups meetings, webinar), several</li> </ol>

			meetings of the drafting group of the WGs and many informal meetings
<b>Specific objective 6:</b> Implementation of the CAFS			Related to spending programme(s): No
<b>Result indicator 6.1: Percentage of actions from the CAFS Action Plan for which OLAF is in the lead that have been implemented over the Strategic Plan lifecycle (2020–2024)</b>			
<b>Source of data:</b> Commission services, Executive Agencies and OLAF			
<b>Baseline</b> 2019	<b>Interim Milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results 2021</b>
10%	100%	100%	80% <sup>11</sup>
<b>Result indicator 6.2: Percentage of Commission services and Executive Agencies whose anti-fraud strategies reflect specific advice provided by OLAF on the design of those strategies</b>			
<b>Source of data:</b> Reporting by Commission services, Executive Agencies and OLAF			
<b>Baseline</b> 2019	<b>Interim Milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results 2021</b>
20%	50%	≥75%	82%

<b>Main outputs in 2020:</b>			
<b>Stakeholder communication</b>			
<b>Output description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results 2021</b>
Organise COCOLAF plenary and sub-group meetings (AFCOS <sup>12</sup> , OAFCN <sup>13</sup> , Fraud prevention, Reporting and analysis of irregularities)	Number of COCOLAF meetings	Five by end 2021	Seven (Two COCOLAF plenaries, one AFCOS, one OAFCN, one Fraud Prevention, two Reporting and analysis of irregularities)
	Number of attendees	≥60 in plenary &	COCOLAF plenaries:

<sup>11</sup> 25 actions led by OLAF. The 20 following actions have been fully implemented: 1, 2, 3, 6, 7, 10, 16, 17, 18, 19, 20, 26, 34, 45, 47, 48, 55, 57, 59 and 63. The following 5 actions still need to be implemented: 4, 5, 8, 43 and 61.

<sup>12</sup> Anti-Fraud Coordination Services

<sup>13</sup> OLAF Anti-Fraud Communicators' Network

		40 in sub-groups	140 participants for each meeting; AFCOS: 76; OAFCN: 68; Fraud Prevention: 170 and Reporting & analysis of irregularities: 130 for each meeting
	Attendees' satisfaction rate	≥80%	81%
Organise AFCOS seminar with Candidate Countries and Potential Candidates		One per year	Due to the COVID-19 pandemic, the OLAF-AFCOS seminar was postponed. (A webinar was held in May 2021)
	Number of attendees	N/A	N/A
	Attendees' satisfaction rate	N/A	N/A
<b>Other important outputs</b>			
<b>Output description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results 2021</b>
Organise FPDNet plenary meetings	Number of meetings organised	2	3
	Number of FPDNet subgroup meetings	Six by end of 2021	11
	Number of attendees in plenary	At least 60 attendees	92 participants in March, 103 in June and 81 in October
	Attendees' satisfaction rate in plenary	At least 80%	80%
Reply to inter-service consultations through DECIDE, the Commission's all-in-one IT system to handle its decision-making processes	Percentage of consultations for which deadlines were met	90%	99.5 %
Actions in the CAFS Action Plan for which OLAF is in the lead that have been implemented	Percentage of actions implemented	80%	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 (PIF Report)	Adoption of the report	3rd quarter 2021	Published on 20 September 2021
Support Member States and Candidate and Potential Candidate Countries' users of IMS	IMS user satisfaction rate	At least 70%	84% <sup>14</sup>
Fraud awareness trainings for internal and external stakeholders	Participant satisfaction rate	75%	93%
Review of OLAF's financial monitoring guidelines in consultation with the Directorate-General for Budget and the Commission's FPDNet	Revised guidelines adopted	Second semester of 2021	Postponed to the second semester of 2022

<b>Specific objective 7:</b> Support to national authorities and other partners in the protection of the Union's financial interests through the EU Anti-Fraud Programme			Related to spending programme: EU Anti-Fraud Programme
<b>Result indicator 7.1: Satisfaction rate of activities (co-) financed by the Programme</b>			
<b>Source of data:</b> Final technical and implementation reports, surveys of event participants			
<b>Baseline</b> 2019	<b>Interim Milestone</b> 2022	<b>Target</b> 2024	<b>Latest known results</b> 2021
95% <sup>15</sup>	≥80%	≥95%	94% <sup>16</sup>
<b>Result indicator 7.2: Percentage of Member States receiving support from the programme</b>			
<b>Source of data:</b> OLAF			

<sup>14</sup> 2020 figures. There was no IMS user satisfaction survey in 2021.

<sup>16</sup> The target satisfaction rate in the Strategic Plan 2016-2020 was 70% for an aggregate indicator covering also other activities outside Hercule (result indicator 4.4).

<sup>16</sup> Calculated as average between the satisfaction rates expressed by both "Anti-fraud Training" participants and "Technical Assistance" beneficiaries



<b>Baseline</b>	<b>Interim Milestone</b>	<b>Target</b>	<b>Latest known results</b>
2019	2022	2024	2020
100%	80%	85%	100% <sup>17</sup>
<b>Result indicator 7.3: User satisfaction rate for the use of the Irregularity Management System (IMS)</b>			
<b>Source of data:</b> IMS. Baseline is result of 2019 user's survey.			
<b>Baseline</b>	<b>Interim milestone</b>	<b>Target</b>	<b>Latest known results</b>
2019	2022	2024	2020
72%	At least maintain the baseline satisfaction rate	At least maintain the baseline satisfaction rate	84% <sup>18</sup>

<b>Main outputs in 2021:</b>			
<b>New policy initiatives</b>			
<b>Output description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results 2021</b>
Regulation on an EU Anti-Fraud Programme (MFF 2021-2027)	Entry into force	1 <sup>st</sup> quarter 2021	Adoption of Regulation (EU) 2021/785 of the European Parliament and of the Council of 29 April 2021 establishing the Union Anti-Fraud Programme and repealing Regulation (EU) No 250/2014 (OJ L 172, 17.5.2021, p. 110–122)
<b>Evaluations and fitness checks</b>			
<b>Output description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results 2021</b>
Evaluation of Hercule III	Commission evaluation report	31/12/2021	Final evaluation Report from the COM to EP/C adopted on 16 December 2021 (COM(2021) 809 final) with the

<sup>17</sup> All the Member States received support via the programme through the procured access to commercial databases and IT analytical tools made available to them. No data yet on Member States receiving grants in 2021 via the programme as the evaluation process of the Calls for Proposals is still ongoing.

<sup>18</sup> 230 of 273 respondents, scoring 6 to 10 (scale 1 to 10)

			accompanying SWD(2021) 386 final
<b>Other important outputs</b>			
<b>Output description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results 2021</b>
Annual overview with information on the results of the Hercule III Programme in 2020	Commission Staff Working Document accompanying the PIF report 2020	3rd quarter 2021	Annual overview attached to the PIF report – 2020, COM(2021) 578 final, 20.9.2021.: SWD(2021) 257 final, 20.9.2021
High stakeholder satisfaction with the Programme	Satisfaction rate of activities (co-) financed by the Programme	80%	94%, calculated as average between the satisfaction rates expressed by both “Anti-fraud Training” participants and “Technical Assistance” beneficiaries
Sufficient geographical spread of programme activities	Percentage of Member States receiving support from the programme	65% <sup>19</sup>	100% of MS received support via the programme through the procured access to commercial databases and IT analytical tools made available to them.

**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

**Indicator: Estimated risk at closure**

**Source of data:** DG BUDG

<b>Baseline 2019</b>	<b>Target 2024</b>	<b>Latest known results 2021</b>
<0.5%	<2% of relevant expenditure	0.6%

<sup>19</sup> In the Strategic Plan, the interim milestone (2022) is 80% and the final milestone 85% (2024). Given the risk of a delayed adoption of the Anti-Fraud Programme Regulation, the number of activities financed in 2021 might be limited. In such circumstances, it is appropriate to aim at a lower target for the initial year of programme implementation.

Main outputs in 2021:			
Output	Indicator	Target	Latest known results 2021
Effective controls: Legal and regular transactions	Risk at payment	Remains <2% of relevant expenditure	0.5%
	Estimated risk at closure	Remains <2% of relevant expenditure	0.6%
Efficient controls	Time-to-pay	Remains >90% of payments executed within legal time limits	98.53%
Economical controls	Overall estimated cost of controls	Remains <4 % of funds managed	4.37%

**Objective:** The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy<sup>16</sup> aimed at the prevention, detection and correction<sup>17</sup> of fraud

**Indicator** Implementation of the actions included in OLAF's anti-fraud strategy over the whole strategic plan lifecycle (2020-2024)

**Source of data:** OLAF's anti-fraud strategy and reporting

Baseline 2019	Target 2024	Latest known results 2021
All actions implemented	100% of action points implemented in time	100 %
Main outputs in 2021:		
Output	Indicator	Target
		Latest known results 2021
Review of OLAF anti-fraud strategy	New anti-fraud strategy 2020-2023	By end 2020
		Postponed to 2021 due to reorganisation

<sup>16</sup> Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD(2019) 170 – 'the CAFS Action Plan'.

<sup>17</sup> Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.



## ANNEX 3: Draft annual accounts and financial report

AAR 2021 Version 2

### Annex 3 Financial Reports - DG OLAF - Financial Year 2021

**Table 1 : Commitments**

**Table 2 : Payments**

**Table 3 : Commitments to be settled**

**Table 4 : Balance Sheet**

**Table 5 : Statement of Financial Performance**

**Table 5 Bis: Off Balance Sheet**

**Table 6 : Average Payment Times**

**Table 7 : Income**

**Table 8 : Recovery of undue Payments**

**Table 9 : Ageing Balance of Recovery Orders**

**Table 10 : Waivers of Recovery Orders**

**Table 11 : Negotiated Procedures**

**Table 12 : Summary of Procedures**

**Table 13 : Building Contracts**

**Table 14 : Contracts declared Secret**

**Table 15 : FPA duration exceeds 4 years**

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

### Additional comments

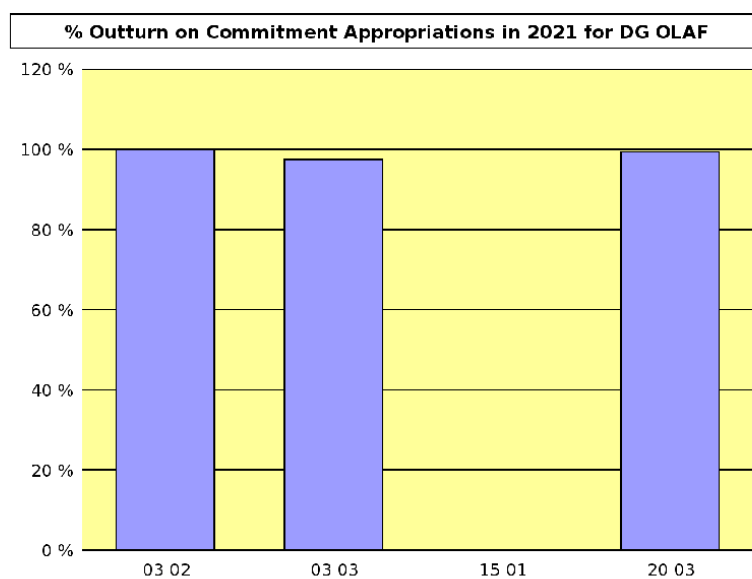
*The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer.*

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2021 (in Mio €) for DG OLAF					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 03 Single Market					
03	03 02	Single Market Programme	0.25	0.25	100.00 %
	03 03	EU Anti-Fraud Programme	24.39	23.79	97.54 %
<b>Total Title 03</b>			<b>24.64</b>	<b>24.04</b>	<b>97.56 %</b>
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	0.00	0.00	0.00 %
<b>Total Title 15</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
Title 20 Administrative expenditure of the European Commission					
20	20 03	Administrative Operating expenditure	13.89	13.79	99.31 %
<b>Total Title 20</b>			<b>13.89</b>	<b>13.79</b>	<b>99.31 %</b>
<b>Total Excluding NGEU</b>			<b>38.53</b>	<b>37.83</b>	<b>98.19 %</b>
<b>Total DG OLAF</b>			<b>38.53</b>	<b>37.83</b>	<b>98.19 %</b>

\* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

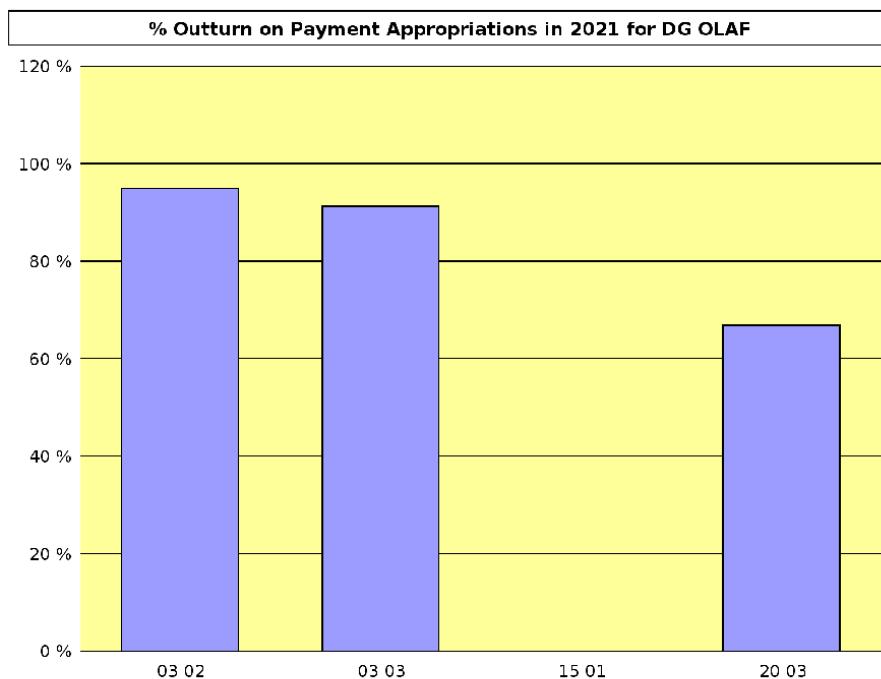


Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2021 (in Mio €) for DG OLAF					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 03 Single Market					
03	03 02	Single Market Programme	0.59	0.56	94.94 %
	03 03	EU Anti-Fraud Programme	16.30	14.88	91.30 %
<b>Total Title 03</b>			<b>16.89</b>	<b>15.45</b>	<b>91.43%</b>
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	0.00	0.00	0.00 %
<b>Total Title 15</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
Title 20 Administrative expenditure of the European Commission					
20	20 03	Administrative Operating expenditure	19.79	13.22	66.81 %
<b>Total Title 20</b>			<b>19.79</b>	<b>13.22</b>	<b>66.81%</b>
<b>Total Excluding NGEU</b>			<b>36.68</b>	<b>28.67</b>	<b>78.15%</b>
<b>Total DG OLAF</b>			<b>36.68</b>	<b>28.67</b>	<b>78.15 %</b>

\* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

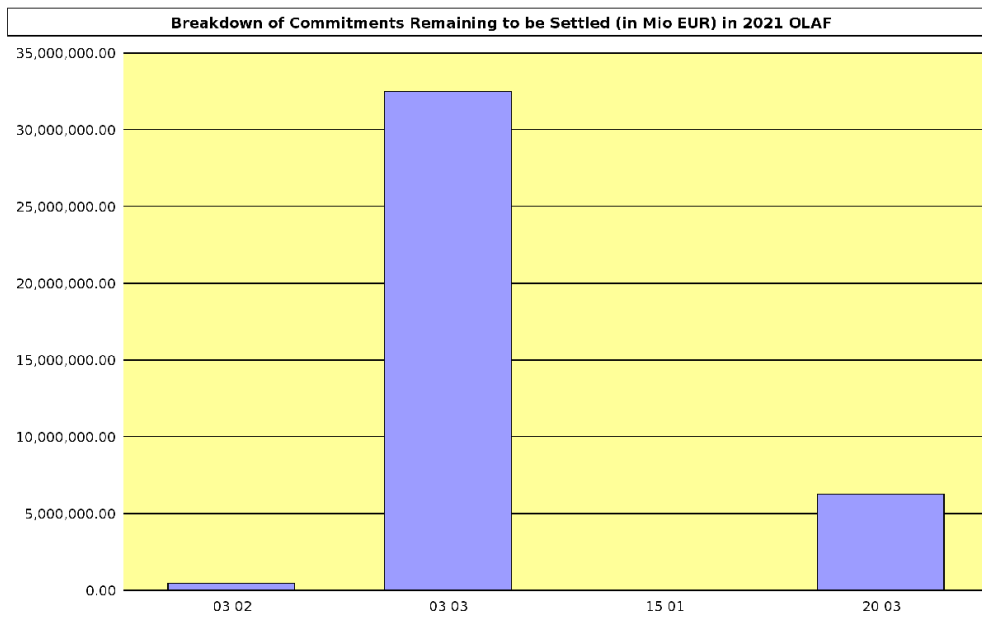
Refresh date : 14/03/2022



TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OLAF									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	03 02	Single Market Programme	0.25	0.01	0.24	96.49%	0.20	0.44	0.75
	03 03	EU Anti-Fraud Programme	23.79	2.54	21.24	89.31%	11.25	32.50	27.99
Total Title 03			24.04	2.55	21.49	89.39%	11.45	32.94	28.74
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OLAF									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	0.00		0.00	0.00%	0.00	0.00	0.00
Total Title 15			0.00		0.00	0.00%	0.00	0.00	0.00
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OLAF									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 03	Administrative Operating expenditure	13.79	7.53	6.26	45.40%	0.00	6.26	5.90
Total Title 20			13.79	7.53	6.26	45.40%	0.00	6.26	5.90
Total Excluding NGEU			37.83	10.08	27.75	73.35%	11.45	39.20	34.64
Total for DG OLAF			37.83	10.08	27.75	73.35 %	11.45	39.20	34.64

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

TABLE 4 : BALANCE SHEET for DG OLAF

BALANCE SHEET	2021	2020
<b>A.I. NON CURRENT ASSETS</b>	<b>17,904,913.18</b>	<b>13,922,054.66</b>
A.I.1. Intangible Assets	17,089,530.67	13,515,093.44
A.I.2. Property, Plant and Equipment	815,382.51	406,961.22
<b>A.II. CURRENT ASSETS</b>	<b>10,287,338.84</b>	<b>17,277,368.44</b>
A.II.2. Current Pre-Financing	10,289,714.84	17,185,376.08
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	-2,376.00	91,992.36
<b>ASSETS</b>	<b>28,192,252.02</b>	<b>31,199,423.1</b>
<b>P.I. NON CURRENT LIABILITIES</b>	<b>-1,100,000</b>	<b>-1,100,000</b>
P.I.2. Non-Current Provisions	-1,100,000.00	-1,100,000.00
<b>P.II. CURRENT LIABILITIES</b>	<b>-12,655,654.83</b>	<b>-343,367.28</b>
P.II.3. Current Financial Liabilities	0.00	0.00
P.II.4. Current Payables	-1,028,665.79	-343,367.28
P.II.5. Current Accrued Charges & Defrd Income	-11,626,989.04	0.00
<b>LIABILITIES</b>	<b>-13,755,654.83</b>	<b>-1,443,367.28</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>14,436,597.19</b>	<b>29,756,055.82</b>
<b>P.III.2. Accumulated Surplus/Deficit</b>	<b>156,191,009.63</b>	<b>136,261,653.32</b>
<b>Non-allocated central (surplus)/deficit*</b>	<b>-170,627,606.82</b>	<b>-166,017,709.14</b>
<b>TOTAL DG OLAF</b>	<b>0.00</b>	<b>0.00</b>

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

**TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG OLAF**

STATEMENT OF FINANCIAL PERFORMANCE	2021	2020
II.1 REVENUES	-1,984,872.8	-2,935,521.78
II.1.1. NON-EXCHANGE REVENUES		0
II.1.1.7. OTHER NON-EXCHANGE REVENUES		0.00
II.1.2. EXCHANGE REVENUES	-1,984,872.8	-2,935,521.78
II.1.2.2. OTHER EXCHANGE REVENUE	-1,984,872.80	-2,935,521.78
II.2. EXPENSES	28,195,371.14	22,864,878.09
II.2. EXPENSES	28,195,371.14	22,864,878.09
II.2.10. OTHER EXPENSES	6,897,602.70	7,616,401.76
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC	20,571,934.12	14,880,154.65
II.2.6. STAFF AND PENSION COSTS	-521,120.00	-950,330.00
II.2.8. FINANCE COSTS	1,246,954.32	1,318,651.68
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>26,210,498.34</b>	<b>19,929,356.31</b>

*Explanatory Notes (facultative):*

*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use `\\\"ctrl+enter\\\"` to go to the next line and `\\\"enter\\\"` to validate your typing.*

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Refresh date : 14/03/2022

TABLE 5bis : OFF BALANCE SHEET for DG OLAF

OFF BALANCE	2021	2020
OB.1. Contingent Assets	19,500	19,500
GR for performance	19,500.00	19,500.00
OB.2. Contingent Liabilities	-20,668,606.14	-256,217.4
OB.2.7. CL Legal cases OTHER	-20,668,606.14	-256,217.40
OB.4. Balancing Accounts	20,649,106.14	236,717.4
OB.4. Balancing Accounts	20,649,106.14	236,717.40
<b>OFF BALANCE</b>	<b>0.00</b>	<b>0.00</b>

*Explanatory Notes (facultative):*

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Refresh date : 14/03/2022

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	823	810	98.42 %	10.31	13	1.58 %	55.62	405,405.38	2 %
60	48	38	79.17 %	23.08	10	20.83 %	141.2	129,391.82	1 %
90	6	6	100.00 %	27.67				0	0 %

Total Number of Payments	877	854	97.38 %		23	2.62 %		534,797.2	2 %
Average Net Payment Time	13.15			11			92.83		
Average Gross Payment Time	19.66			16.69			129.91		

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	27	212	24.17 %	877	8,653,658.42	30.19 %	28,665,440.05

Late Interest paid in 2021			
DG	GL Account	Description	Amount (Eur)
OLAF	65010100	Interest on late payment of charges New FR	559.38
			559.38

NB: Table 6 only contains payments relevant for the time statistics. Please consult its exact scope in the AAR Annex3 BO User Guide ( [https://myintracomm.ec.europa.eu/budgweb/EN/abac/dwh/Pages/its-030-10-20\\_documentation.aspx](https://myintracomm.ec.europa.eu/budgweb/EN/abac/dwh/Pages/its-030-10-20_documentation.aspx) ).

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2021 for DG OLAF								
	Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	
33	Other administrative revenue	3,134,495.88	0.00	3,134,495.88	3,134,495.88	0.00	3,134,495.88	0.00
60	Single market, innovation and digital	456,446.48	0.00	456,446.48	456,446.48	0.00	456,446.48	0.00
67	Completion for outstanding recovery orders prior to 2021	0.00	94,368.36	94,368.36	0.00	94,368.36	94,368.36	0.00
<b>Total DG OLAF</b>		<b>3,590,942.36</b>	<b>94,368.36</b>	<b>3,685,310.72</b>	<b>3,590,942.36</b>	<b>94,368.36</b>	<b>3,685,310.72</b>	<b>0</b>

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

**TABLE 8 : RECOVERY OF PAYMENTS in 2021 for DG OLAF**  
**(Number of Recovery Contexts and corresponding Transaction Amount)**

Year of Origin (commitment)	Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2019			2	456,446.48		
No Link			14	3,134,495.88		
Sub-Total			16	3,590,942.36		

EXPENSES BUDGET	Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS	6	13,051.61			6	13,051.61	6	13,051.61	100.00%	100.00%
CREDIT NOTES							46	1,439,788.51		
Sub-Total	6	13,051.61			6	13,051.61	52	1,452,840.12	11.54%	0.90%
GRAND TOTAL	6	13,051.61			6	13,051.61	68	5,043,782.48	8.82%	0.26%

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors.

Refresh date : 14/03/2022



**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2021 for DG OLAF**

	Number at 1/1/2021 1	Number at 12/31/2021	Evolution	Open Amount (Eur) at 1/1/2021 1	Open Amount (Eur) at 12/31/2021	Evolution
2020	2		-100.00 %	94,368.36		-100.00 %
	<b>2</b>		<b>-100.00 %</b>	<b>94,368.36</b>		<b>-100.00 %</b>

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2021 for DG OLAF						
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	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG OLAF	
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Number of RO waivers	
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*Justifications:*

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Refresh date : 14/03/2022

**TABLE 11 : Negotiated Procedures in 2021 for DG OLAF**

**Internal Procedures > € 60,000**

<b>Negotiated Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Annex 1 - 11.1 (a) - Follow-up of an open/restricted procedure where no (or no suitable) tenders/requests to participate have been submitted	1	76,100.00
<b>Total</b>	<b>1</b>	<b>76,100.00</b>

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

**TABLE 12 : Summary of Procedures in 2021 for DG OLAF**

**Internal Procedures > € 60,000**

<b>Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Negotiated procedure without prior publication (Annex 1 - 11.1)	1	76,100.00
<b>Total</b>	<b>1</b>	<b>76,100.00</b>

**Additional Comments:**

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

**TABLE 13 : BUILDING CONTRACTS in 2021 for DG OLAF**

Legal Base	Procedure subject	Contract Number	Contractor Name	Contract Subject	Contracted Amount (€)

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

**TABLE 14 : CONTRACTS DECLARED SECRET in 2021 for DG OLAF**

Legal Base	LC Date	Contract Number	Contract Subject	Contracted Amount (€)

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

TABLE 15 : FPA duration exceeds 4 years - DG OLAF

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022

**TABLE 16 : Commitments co-delegation type 3 in 2021 for DG OLAF**

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 14/03/2022



## ANNEX 4: Financial Scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2021, 10 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes):

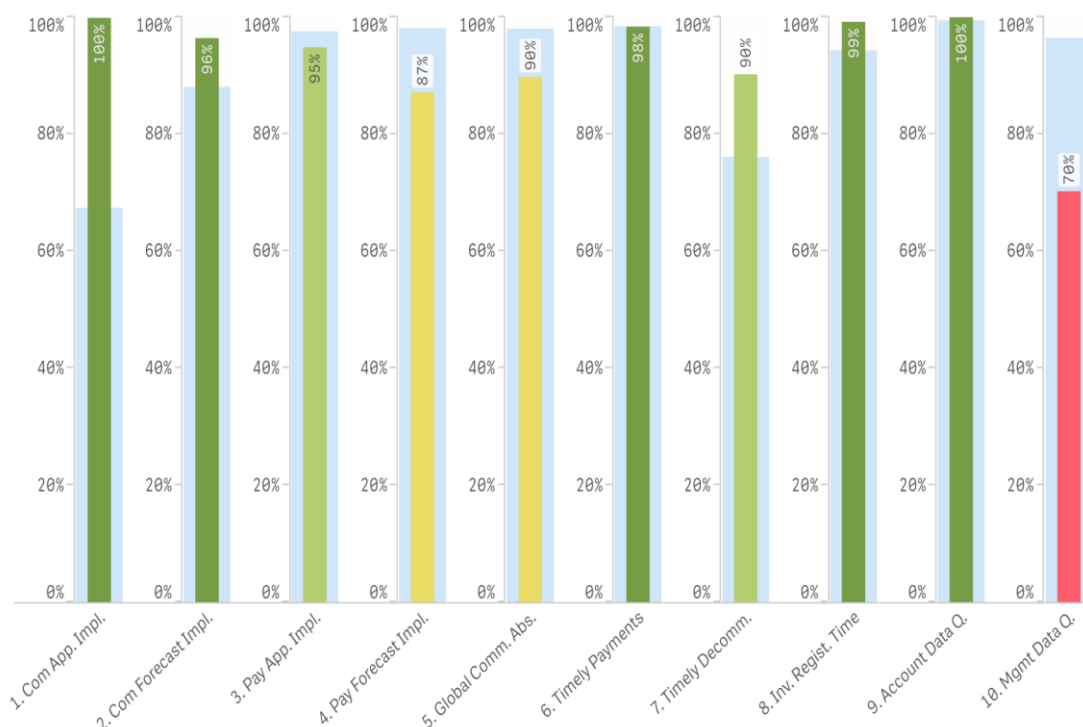
- Commitment Appropriations (CA) Implementation
- CA Forecast Implementation
- Payment Appropriations (PA) Implementation
- PA Forecast Implementation
- Global Commitment Absorption
- Timely Payments
- Timely Decommitments
- Invoice Registration Time
- Accounting Data Quality
- Management Data Quality

For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

The detailed definitions of the indicators are available on the internal DG BUDG site (BudgPedia) and managed by unit BUDG.C5 Financial Reporting.

OLAF Indicator Scores 2021



For each indicator the light blue bar denotes the EC Score.

Indicator	Objective	Comment	OLAF Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	67%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		96%	88%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		95%	97%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		87%	98%
5. Global Commitment Absorption <sup>20</sup>	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		90%	98%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	The mitigation actions deployed in 2020 continuous having a positive effect on the time to pay and should be considered efficient. OLAF managed to decrease the amounts paid late and with a better result than the EC average. OLAF will continue to closely monitor the payment deadlines and strengthen even more the follow-up of the invoices and cost claims	98%	98%
7. Timely Decommittments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		90%	76%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		99%	94%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		100%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	This rather low % is mainly caused by the historical backlog of open legal commitments dated 2005-2016, which should have been closed manually by OLAF desk officers. In 2017, in order to rectify the situation, OLAF asked for a technical intervention from the central finance service (DG BUDG). Past that date, with exception of 2018, the situation normalised again.	70%	96%

<sup>20</sup> Due to technical limitation, the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.



## ANNEX 5: Materiality criteria

Since 2019<sup>(21)</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

The implementation of this 'de minimis' threshold applies at the level of the AAR reservations, i.e. not at all affecting the detailed reservations at the level of the Payment Agency(s)/Operational Programme(s). Given the amounts involved, this threshold has no effect on the AAR reservations of DG OLAF for 2021.

In OLAF, the main control indicators are based on results of ex-ante controls, exception and non-compliance reporting, recommendations of audit services and results of the ex-post controls from OLAF's internal control capacity. Reservations would be made if the residual risk of error on legality and regularity of the underlying transactions is higher than 2%.

In conformity with the current guidelines, OLAF applies the following quantitative and qualitative materiality criteria, in order to assess the overall impact of a weakness and judge whether it is material enough to have an impact on the assurance:

Qualitative assessment is implemented through enforcement and involves a very modest level of financial management. Qualitative criteria cover significant reputational risks for the DG or the Commission and significant weaknesses in the internal control systems.

For assessing the significance of the weakness, the nature and scope, duration, existence of mitigating controls and/or remedial actions are taken into account.

For weaknesses, which are considered significant in qualitative terms but not in quantitative terms, OLAF takes into account the possible reputational impact they may entail to the image of OLAF and the Commission. They will be assessed according to the context and nature of the impact, awareness and duration.

Quantitative assessment as regards legality and regularity, the proposed standard quantitative materiality threshold of 2% of the residual error rate of the executed payments is applied to the 3 subject areas (cfr annex 7). OLAF considers it an appropriate threshold above which weaknesses detected should be considered "material". In OLAF, this applies to all non-compliance events detected throughout the year and with a quantifiable impact on legality and regularity.

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<sup>(21)</sup> Agreement of the Corporate Management Board of 30/4/2019.

## ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

### GRANTS – DIRECT MANAGEMENT

#### STAGE 1 : Programming, evaluation and selection of proposals

##### **A - Preparation, adoption and publication of the Annual Work Programme and Calls for proposals**

**Main control objectives:** Ensuring that the Commission selects the proposals that contribute the most towards the achievement of the policy or programme objectives (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The annual work programme and the subsequent calls for proposals do not adequately reflect the policy objectives, priorities are incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals.	Hierarchical validation within the authorising department on the draft Work Programme  Consultation of the Commission's Services on the draft Work Programme	If risk materialises, all grants awarded during the year under this work programme or call would be irregular. Possible impact 100% of budget involved and significant reputational consequences. Coverage / Frequency: 100% Depth: Checklist includes a list of the requirements of the regulatory provisions identified.	Budget amount of the work programmes concerned.  Effectiveness: Success ratio calculated as the total value of the proposals received over the budget available.  Efficiency: Time-to-inform, time-to-grant.  Economy: Average cost related to the preparation, adoption and publication of an annual work programme

## **B - Selecting and awarding: Evaluation, ranking and selection of proposals**

**Main control objectives:** Ensuring that the most promising projects for meeting the policy objectives are among (a good balance of) the proposals selected (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

<b>Main risks</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Control indicators</b>
The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, selection and award criteria defined in the annual work programme and subsequent calls for proposals.	Assignment of staff (e.g. programme officers as Committee members) and/or selection and appointment of expert evaluators (if foreseen as deviation from FR) Review (e.g. by a mixed panel) and hierarchical validation by the AO of ranked list of proposals  Redress procedure	100% vetting for technical expertise and independence (e.g. conflicts of interests, nationality bias, ex-employer bias, collusion of the members) 100% of proposals are evaluated. Coverage: 100% of ranked list of proposals. Supervision of work of evaluators. 100% of contested decisions are analysed by redress committee	Effectiveness: Proposals challenged under the redress procedure. Number of litigation cases reported. Efficiency: Time-to-grant, time-to-inform Economy: Average cost per selected proposal. Number of selected proposals/total number of proposals received.

**STAGE 2 - Contracting:** Transformation of selected proposals into legally binding grant agreements

**Main control objectives:** Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

<b>Main risks</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Control indicators</b>
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Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action.</p> <p>The beneficiary lacks operational and/or financial capacity to carry out the actions.</p> <p>Procedures do not comply with regulatory framework.</p>	<p>Hierarchical validation of proposed adjustments.</p> <p>Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) evaluations.</p> <p>Signature of the grant agreement by the AO.</p> <p>In-depth financial verification and appropriate measures for high risk beneficiaries.</p> <p>Robust financial circuits.</p>	<p>100% of the selected proposals and beneficiaries are scrutinised.</p> <p>Coverage: 100% of draft grant agreements.</p> <p>Depth may be determined after considering the type or nature of the beneficiary and/or the total value of the grant.</p>	<p>Effectiveness: % of errors or challenges to contractual procedures</p> <p>Efficiency: Time-to-grant, time-to-inform</p> <p>Economy: Value of grant agreements completed over budget requested in the corresponding proposals</p>

### **STAGE 3 - Monitoring the execution**

This stage covers the monitoring of the operational, financial and reporting aspects related to the project and grant agreement.

**Main control objectives:** ensuring that the operational results (deliverables) from the projects are of good value and meet the objectives and conditions (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy); ensuring appropriate accounting of the operations (reliability of reporting, safeguarding of assets and information)

Main risks	Mitigating controls	Coverage, frequency & depth of controls	Control indicators
The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the grant agreement and/or the amounts paid exceed the applicable contractual and regulatory provisions.	<p>Operational and financial checks in accordance with the financial circuits.</p> <p>Authorisation by the AOSD</p> <p>For high risk operations: ex-ante in-depth and/or on-site verification plus reinforced monitoring</p> <p>Recommended: consider an ex-ante verification on-the-spot (OV and/or FV) - e.g. monitoring visit.</p> <p>Earmark projects for risk-based ex-post audit.</p> <p>If needed: application of suspension or interruption of payments and penalties.</p> <p>Consider referring grant to OLAF</p>	<p>100% of the projects are controlled.</p> <p>Riskier operations subject to in-depth and/or on-site controls.</p> <p>Red flags: delayed interim deliverables, many amendments, recurring errors when claiming costs, EDES or anti-fraud flagging, etc.</p> <p>Depth: depends from results of ex-ante controls.</p>	<p>Effectiveness: Number of cost claims with adjustments. Budget amount of the errors concerned. Success ratios; % of value of cost claims items adjusted over cost claims value.</p> <p>Efficiency: time-to-pay</p> <p>Economy: Average cost per open project. % cost over annual amount disbursed.</p>

#### **STAGE 4 - Ex-Post controls**

##### **A - Reviews, audits and monitoring**

**Main control objectives:** Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).





## **B - Implementing results from ex-post audits/controls**

**Main control objectives:** Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting)

<b>Main risks</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Control indicators</b>
The errors, irregularities and cases of fraud detected are not addressed or not addressed in a timely fashion	Systematic registration of audit / control results to be implemented.  Financial operational validation of recovery in accordance with financial circuits.  Authorisation by AO	Coverage: 100% of final audit results with a financial impact.  Depth: consider 'extending' the findings of systemic errors into non-audited projects by the same beneficiary	Effectiveness: Error rate of the ex-post controls  Efficiency: Value of the errors, detected by ex-post controls, which have actually been corrected (offset or recovered).  Economy: ratio costs for ex-post controls over funds managed

## **PROCUREMENT – DIRECT MANAGEMENT**

### **STAGE 1 :**

#### **A - Planning**

**Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity)**

<b>Main risks</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Control indicators</b>
<p>Planned procurements are not in line with the DG's objectives and priorities</p> <p>Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement process)</p>	<p>Verification of coherence with set priorities and objectives</p> <p>Validation by AO(S)D of the justification (economic , operational) for launching a procurement process</p>	<p>100% of the procurements (open procedures with prior notification) are justified in a note addressed to the AOSD</p>	<p>Percentage of procurements approved by Senior Management</p> <p>Effectiveness: Number of foreseen tender procedures cancelled. Number of contracts discontinued due to lack of use.</p>

## **B - Needs assessment and definition of needs**

**Main control objectives:** Effectiveness, efficiency and economy. Compliance (legality and regularity).

<b>Main risks</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Control indicators</b>



The most economically advantageous offer is not selected, due to a biased, inaccurate or 'unfair' evaluation process	Formal evaluation process: Opening committee and Evaluation committee Standstill period, opportunity for unsuccessful bidders to put forward their concerns on the decision Opening and Evaluation Committees' declaration of absence of conflict of interests Exclusion criteria documented	100% of the offers analysed  Depth: all documents transmitted 100% of the members of the opening committee and the evaluation committee 100% checked. Depth: required documents provided are consistent	Effectiveness: Numbers of 'valid' complaints or litigation cases filed  Efficiency: % of contracts concluded in a timely fashion  Economy: Average cost of a tendering procedure
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## **Stage 2 - Financial transactions**

**Main control objectives:** Ensuring that the implementation of the contract is in compliance with the signed contract

<b>Main risks</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Control indicators</b>
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The products/ services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions. Business discontinues because contractor fails to deliver	Operational and financial checks in accordance with the financial circuits. Authorisation by the AOSD	100% of the contracts are controlled  Depth: all underlying documents	Effectiveness: % of contracts carried out as foreseen  Efficiency: Time-to-pay Economy: costs of control over value of contracts
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### **Stage 3 - Supervisory measures**

**Main control objectives:** Ensuring that any weakness in the procedures (tender and financial transactions) is detected and corrected

<b>Main risks</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Control indicators</b>
An error or non-compliance with regulatory and contractual	Supervisory desk review of procurement and financial	Representative sample. <i>Depth:</i> review of the procedures	Effectiveness: Amounts associated with errors detected during ex-post controls.

provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex-ante control, prior to payment	<p>Ex-post publication (possible reaction from tenderer / potential tenderer such as whistle</p> <p>Review of ex post results</p> <p>Review of exceptions reported</p> <p>Review of the process after each procedure</p>	<p>Potentially 100%</p> <p>100% at least once a year. Depth: look for any systemic problem in the procurement procedure and in the financial transaction procedure and any weakness in the selection process of</p> <p>100% at least once a year. Depth: look for any weakness in the procedures (procurement and financial transactions)</p> <p>100%. Depth: review any significant problem that occurred</p>	<p>Efficiency: % errors addressed in a timely fashion</p> <p>Economy: Costs of the ex post controls over value of contracts</p>
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## RENT

**Main control objectives:** Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
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<p>The amounts paid (rent) exceed the applicable contractual provisions.</p>	<p>Financial checks in accordance with the financial circuits</p> <p>Check cost inflation index</p> <p>Authorisation by the AOSD</p>	<p>100% of the payments are controlled</p> <p>Depth: all underlying documents</p>	<p>Effectiveness: 100% of the contract carried out as foreseen</p> <p>Efficiency: Time-to-pay</p> <p>Economy: costs of control over value of contracts</p>
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## ANNEX 7: Specific annexes related to "Financial Management"

In 2021, the IAS carried out an audit on preparedness of OLAF to implement the EPPO regulation and issued three very important recommendations to OLAF related to planning and monitoring of the internal preparatory process, investigation and data protection guidelines and IT aspects. OLAF will prepare actions to implement these recommendations.

During the reporting period, there were no audits by the European Court of Auditors where OLAF was the main auditee or where recommendations on financial management and internal control were addressed to OLAF.

**Table Y - Overview of OLAF's estimated cost of controls at Commission (EC) level**

*The absolute values are presented in EUR*

### EXPENDITURE

OLAF	Ex ante controls			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR	EC total costs	related payments made	Ratio (%) (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%) (g)/(b)
<b>Control System N°1</b>	465,436.00 €	16,591,979.18 €	2.81%	4,047.00 €	2,751,568.05 €	0.16%	469,483.00 €	2.83%
<b>Procurement process</b>	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
<b>Control System N°2</b>	603,873.33 €	5,441,491.62 €	11.10%	2,360.00 €	3,990,570.27 €	0.06%	606,233.33 €	11.14%
<b>Grant process</b>	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
<b>Control System N°3</b>	51,940.00 €	6,631,969.25 €	0.78%	337.00 €	3,031.20 €	11.12%	52,277.00 €	0.79%
<b>Administrative process</b>	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
<b>OVERALL total estimated cost of control at EC level for expenditure</b>	<b>1,121,249.33 €</b>	<b>28,665,440.05 €</b>	<b>3.91%</b>	<b>6,744.00 €</b>	<b>6,745,169.523 €</b>	<b>0.10%</b>	<b>1,127,993.33 €</b>	<b>3.94%</b>

## **ANNEX 8: Specific annexes related to "Assessment of the effectiveness of the internal control systems" (not applicable)**

## ANNEX 9: Specific annexes related to "Control results" and "Assurance: Reservations"

### 1) Annex related to "Control results" - Table X: Estimated risk at payment and at closure

Table X : Estimated risk at payment and at closure

DG OLAF	'payments made' (2021;MEUR)	minus new prefinancing [plus retentions made] (in 2021;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2021;MEUR)	'relevant expenditure' (for 2021;MEUR)	Detected error rate or equivalent estimates	estimated risk at payment (2021;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC, %)	estimated future corrections [and deductions] (for 2021;MEUR)	estimated risk at Closure (2021;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
20.0317 - Administrative budget	13.23	0.00	0.00	13.23	0.00% - 0.60%	0.00 - 0.08	0.00% - 0.03%	0.00 - 0.00	0.00 - 0.08
03.030100 - Operational budget UAFP strand 1	0.23	0.00	0.00	0.23	0.00% - 0.60%	0.00 - 0.00	0.00% - 0.03%	0.00 - 0.00	0.00 - 0.00
03.030200 - Operational budget UAFP strand 2	0.00	0.00	0.00	0.00	0.00% - 0.60%	0.00 - 0.00	0.00% - 0.03%	0.00 - 0.00	0.00 - 0.00
03.030300 - Operational budget UAFP strand 3	2.31	0.00	0.00	2.31	0.00% - 0.60%	0.00 - 0.01	0.00% - 0.03%	0.00 - 0.00	0.00 - 0.01
03.039901 - Operational budget HIII completion	12.36	- 0.90	7.34	18.80	0.00% - 0.60%	0.00 - 0.11	0.00% - 0.03%	0.00 - 0.00	0.00 - 0.11
03.029905 - Operational budget CODEL FISMA	0.53	0.00	0.00	0.53	0.00% - 0.60%	0.00 - 0.00	0.00% - 0.03%	0.00 - 0.00	0.00 - 0.00
<b>DG total</b>	<b>28.67</b>	<b>- 0.90</b>	<b>7.34</b>	<b>35.10</b>	<b>Overall risk at payment in %</b>	<b>0.00% - 0.21%</b> (7) / (5)	<b>0.00% - 0.03%</b>	<b>0.00 - 0.01</b>	<b>0.00 - 0.20</b> (10) / (5)

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the DG total

(2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex-ante) control measures have already been implemented earlier in the cycle.

In all cases of co-delegations (Internal Rules Article 3), "payments made" are reported by the Delegated DGs. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the delegating DGs.

(3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). As per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated DGs, even for Cross-SubDelegations.

(4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption').

(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological Annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out, and adds the pre-financing actually cleared during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

(6) In this column, we disclose the detected error rates or equivalent estimates.

For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (e.g. administrative expenditure, operating contributions to agencies), the rate which should be used is 0.5% as a conservative estimate, unless the DG has a more precise estimate based on evidence.

(8) The adjusted average recovery and corrections percentage is mostly based on the 7 years historic average of recoveries and financial corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years.

## ANNEX 10: Reporting – Human resources, digital transformation and information management and sound environmental management

**Objective:** OLAF employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business

**Indicator 1:** Number and percentage of first female appointments to middle management positions

**Source of data:** SEC2020(146)

Baseline (2019)	Target (2022)	Latest known results 2021
9 of 19 (47%)	+1 first female appointment	1 female appointment in 2021. OLAF reached its target for 2020-2022

**Indicator 2:** OLAF staff engagement index

**Source of data:** Commission staff survey

Baseline 2018	Target 2024	Latest known results 2021
62 %	At least equal to the Commission's average	70 %

Main outputs in 2020:			
Output	Indicator	Target	Latest known results 2021
Continue to encourage female candidates by targeted information, by stimulating participation in trainings and by endorsing the Commission Female Talent Development	Percentage of female representation in the middle management	At least maintaining the level of 2020 (42%)	44%

Programme			
Continue to encourage female candidates by targeted information diffusion, by stimulating participation to specific training and by endorsing the Commission Female Talent Development Programme	Number of first female appointments to middle management positions	+1 first female appointment between 2020-2022	1 appointment in 2021
Reviewing and further updating the specific actions included in the OLAF Development Plan in the context of the OLAF reorganisation	OLAF staff engagement index in the next staff survey	At least equal to the Commission's average	70% (above Commission average)
Internal staff survey to measure the impact of the new organisation on staff satisfaction and well-being	Launch of the staff survey	Q1	Survey launched in Q1. Results elaborated in Q2
Review and update the 2018 OLAF HR Strategy	HR Strategy	Q2	Planned for Q2 of 2022

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

**Indicator 1:** Degree of implementation of the digital solutions modernisation plan<sup>22</sup>

**Source of data:** OLAF Unit C3 OCM & AFIS

Baseline <sup>22</sup> 2019	Interim milestone 2022	Target 2024	Latest known results 2021
OCM: 40.9% AFIS: 54,5%	OCM: 65% AFIS: 70%	OCM: 75% AFIS: 85%	OCM: 59.1% AFIS: 63.6%

**Indicator 2:** Percentage of OLAF's key data assets for which corporate principles for data governance have been implemented

**Source of data:** OLAF (the projects' documentation)

Baseline 2019	Interim milestone 2022	Target 2024	Latest known results 2021
80%	90%	100%	94%

**Indicator 3:** Percentage of staff attending awareness raising activities on data protection compliance

**Source of data:** EU Learn

Baseline 2019	Interim milestone 2022	Target 2024	Latest known results 2021 <sup>23</sup>
46%	80%	100%	90%

Main outputs in 2020:			
Description	Indicator	Target	Latest known results 2021
Implementation of the amended Regulation (EU, EURATOM) No	OLAF has in place a Case Management System	The amended Regulation (EU, EURATOM) No 883/2013 is well implemented in OCM by	The revised Regulation 883/2013 will be implemented in OCM in two phases.

<sup>22</sup> The baseline and targets below have been estimated by comparing the level of compliance of each system with the 11 principles of the EC digital strategy, 100% compliance means a total score of 22.

<sup>23</sup> According to an internal audit based on EU Learn data presented in the beginning of 2021, 88% of investigative staff had participated in the data protection training provided by OLAF DPO during 2019, 2020 or 2021. In March 2021, another training was held which increased participation rate of investigative staff to 95%. The non-investigative staff was also provided training (at least one session per unit) in the same period. However, it is reasonable to assume that the participation rate among non-investigative staff was somewhat lower. Therefore an average of 90 % is a conservative estimation.

883/2013 in OCM	compatible with its regulatory framework	Q3/2021	Phase 1 was delivered in October 2021. Phase 2 will be delivered in January 2022.
Improved interoperability of AFIS with partner administrations' systems	Anti-fraud cases and cash declarations in CIS+ are automatically exchanged with more than one partner administration	Web service for CIS+ extended to additional case types implemented and operational with more than partner administration by the end of 2021	Web service for CIS+ extended to cases of infringement of the Cash Control Regulation and operational with 5 Member States (AT, BE, BG, EE and FR).
Analyse the closed data assets reported in the EC Data Inventory in order to identify OLAF relevant data sources for OLAF anti-fraud activities and obtain access to these specific sources	Access obtained	85%	86%
Explore the existing publicly available data relevant to OLAF in order to corroborate with operational information	Interoperability New resources added	>5 resources added	6 (3 CZ and 3 RO)
Implement state-of-the-art software and make use of open sources software to analyse the data	Corporate tools New tools added	>1 tool/technique added	2 (i2 Connect and TABULA)
All OLAF staff to attend awareness	Attendance registered via EU	70%	90%



raising activities or targeted data protection training	Learn		
<b>Objective:</b> OLAF takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work			
<b>Indicator 1:</b> Annual electricity and gas consumption in J30 (KWh per person)			
<b>Source of data:</b> OIB			
<b>Baseline 2018</b>	<b>Target 2024</b>		<b>Latest known results 2021</b>
8054 kWh per person	5921 kWh per person (around -5% per year)		4032
<b>Indicator 2:</b> Annual water consumption in J30 (m3 per person)			
<b>Source of data:</b> OIB			
<b>Baseline 2018</b>	<b>Target 2024</b>		<b>Latest known results 2021</b>
8 m3 per person	6.6 m3 per person (around -3% per year)		6.31
<b>Indicator 3:</b> Awareness raising: Number of articles with eco-tips in OLAF's newsletters (per year)			
<b>Source of data:</b> OLAF Newsletters			
<b>Baseline 2019</b>	<b>Interim milestone 2022</b>	<b>Target 2024</b>	<b>Latest known results 2021</b>
2	6	12	3
<b>Indicator 4:</b> Number of environmental awareness-raising actions/events organised by the EMAS correspondents or the OLAF Green Team in OLAF (e.g. conferences during EMAS campaigns or ad hoc activities) (per year)			
<b>Source of data:</b> EMAS correspondents in OLAF			
<b>Baseline 2019</b>	<b>Interim milestone 2022</b>	<b>Target 2024</b>	<b>Latest known results 2021</b>
2	3	4	2
<b>Main outputs in 2020:</b>			
<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b>
Monitor consumption of electricity and gas	Number of Kwh of electricity and gas per person	Reduction of 5%: 7268,74 Kwh (baseline 2018: 8054 Kwh)	4032
Consumption of water	Cubic meter water per person	Reduction of 3%: 7,52 m3 (baseline 2018: 8m3)	6.31
Promote staff awareness of eco-tips in OLAF's	Articles with eco-tips in OLAF's	≥3	3

newsletters	newsletters		
Raise staff awareness through events and actions organised by the EMAS correspondents or the OLAF Green Team	Number of conferences, meetings and campaigns	2	1

**ANNEX 11: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (not applicable)**

## **ANNEX 12: EAMR of the Union Delegations (not applicable)**

## **ANNEX 13: Decentralised agencies and/or EU Trust Funds (not applicable)**