EUROPEAN
COMMISSION

Brussels, 11.7.2023
SWD(2023) 245 final

COMMISSION STAFF WORKING DOCUMENT

Action Plan - 2023 revision

Accompanying the document

**COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL
COMMITTEE, THE COMMITTEE OF THE REGIONS AND THE COURT OF
AUDITORS**

Commission Anti-Fraud Strategy Action Plan - 2023 revision

{COM(2023) 405 final}

EN   **EN**

Commission Anti-Fraud Strategy Action Plan (*revised July 2023*)

1. **Foster digitalisation and the use of IT tools to fight fraud**

Nr	Action	Lead service	Due date
1	Further develop, promote and increase the use of the current Arachne system in the Commission and in Member States notably by increasing user-friendliness and exploring possibilities for interoperability and synergies with other corporate IT tools as well as national databases.	DAC, EMPL: lead Shared management DGs, JRC: support	2023 and continuous
2	Continue developing the envisaged single integrated IT system (corporate Arachne) for data mining and risk scoring, in line with the Interinstitutional Agreement and the RRF Regulation[1], with a view to extend its use to all Member States and to all management modes.	BUDG, DAC, EMPL: lead Spending DGs, OLAF, DIGIT, JRC: support	2023 and continuous
3	Further develop and increase use of EDES in the Commission and in Member States based on user feedback, in view of its possible extension to shared management, notably by: a. increasing the user-friendliness of the database; b. exploring possibilities for interoperability and synergies with other corporate IT tools as well as national databases; c. enhancing dialogue on EDES among Commission departments and Executive agencies, other EU institutions, Member States and implementing partners.	BUDG	2023 and continuous
4	Explore the possibility to strengthen the anti-fraud functionalities in SUMMA, notably by: a. considering the creation of a dashboard on unusual patterns in transactions to detect potential irregularities and provide analysis to DGs;	BUDG: lead OLAF, spending DGs: support	2025

---

[1] Regulation (EU) 2021/241.

Nr	Action	Lead service	Due date
	b. considering, after the SUMMA go-live, a screening of other databases such as Arachne and commercial databases via the SUMMA Business Partner Integrity Screening, similar to the envisaged screening of EDES and the Financial Sanctions Database, and exploring if and how these anti-fraud functionalities could be used in the Commission and beyond; c. considering additional controls of business partners (legal entities).	BUDG: lead DAC, EMPL: support BUDG	2025 2025
5	Increase the user-friendliness of the Irregularity Management System (IMS) for Member States authorities and relevant Commission staff, the use of the system and therefore the completeness and accuracy of the data in the system, notably by: a. upgrading the system technically; b. exploring the possibilities for interoperability with other Commission and national systems dedicated to protecting the EU's financial interests.	OLAF	2023 and continuous
6	Explore options to improve the efficiency and accuracy of financial and administrative monitoring of follow-up of OLAF cases, notably by increasing data interaction possibilities between OLAF and Commission departments and where appropriate monitoring of the follow-up of EPPO cases based on information received from the EPPO.	OLAF, SG, BUDG	2024
7	Explore options to improve internal communication on cases of fraud and irregularities by: a. exploring the possibilities of developing IT solutions for communication between OLAF, Commission departments and Executive agencies along the full life cycle of a case - from communicating suspicions of fraud to OLAF, through selection and investigation, to follow-up and monitoring (including on information received from the EPPO, where appropriate) - to make such communication more regular and efficient, while respecting the confidentiality of investigations; b. updating Commission departments and Executive agencies bilaterally, as well as the Secretariat-General where appropriate, on the status of OLAF cases every six months in the meantime	OLAF: lead SG: support OLAF	2025 2024
8	Set up a working group to explore available and possible future options for strengthening digital control against plagiarism, also for 'external' plagiarism comparing not only documents prepared for the Commission but also other documents.	OLAF: lead All DGs: support	2024
9	Develop a matrix of risk indicators in GETI (Get Intelligence system) to contribute to fraud prevention and to pro-actively identify high risk projects and entities, targeting aspects such as unusual behaviour, financial information and contractual patterns.	OLAF	2026
10	Set up a working group to explore available and possible future options for strengthening digital control of external service providers and experts, notably checking that they do not claim reimbursement for the same hours from several sources.	OLAF: lead All DGs: support	2024

Nr	Action	Lead service	Due date
11	Further strengthen the Commission's IT and information security to respond quickly and effectively to evolving cyber-security threats, including the threat of cyber-fraud, and minimise potential impacts, notably by:		
	a. regularly revising the IT security strategy and, as applicable, the IT security plans based on comprehensive risk assessments that take the possibility of cyber-fraud into account;	DIGIT: lead strategy All DGs: lead plans OLAF: support	2023 and continuous
	b. ensuring close cooperation on information security between EU institutions and bodies, notably on investigations of leaks of information, on common rules and tools to securely exchange information.	HR: lead OLAF: support	2023 and continuous
12	Encourage Member States, notably through available funding programmes, to digitalise as appropriate fraud prevention, detection and investigation by supporting the development and use of IT tools for data collection and analysis using advanced data mining, machine learning technologies and forensics, as well as the exploration of emerging technologies such as artificial intelligence, block chain technology and biometrics.	All DGs providing such funding	2023 and continuous

2. Support Member States to reinforce the protection of the Recovery and Resilience Facility, cohesion, agricultural and fisheries funds

Nr	Action	Lead service	Due date

13	Further improve the prevention and detection of fraud to the RRF, notably by:
	  a. developing risk indicators on fraud, corruption, conflict of interest and double funding, for the purposes of auditing and identifying potential cases to be transmitted to OLAF for possible investigation or transmission to the EPPO;
	
	  b. carrying out system audits on the protection of the EU's financial interests focusing on high-risk areas identified in risk assessments;
	  c. continuing anti-fraud awareness raising and training;
	
	  d. encouraging Member States to make use of IMS to report irregularities related to the RRF in line with an ECA recommendation.
		ECFIN: lead
		OLAF: support
			2023 and continuous

14	Encourage Member States to put in place effective and proportionate anti-fraud measures, such as strategies at national, plan, programme or authority level and, as applicable, provide guidance and support in this respect.	ECFIN, shared management DGs and OLAF	2023 and continuous
15	Provide, as relevant, regular training, awareness raising and exchanges of best practice examples with Member State authorities, either dedicated to or including as an important element anti-fraud matters, such as prevention, detection and handling of irregularities, as well as reporting in the IMS.	ECFIN, shared management DGs and OLAF	2023 and continuous
16	Promote sharing of best practice and provide guidance for Member States on preventing, detecting, handling and reporting conflict of interest situations.	BUDG: lead ECFIN, shared management DGs: support	2024 and continuous
17	Promote and support the use of IMS by Commission auditors for fraud risk assessment purposes, notably by providing training.	OLAF	2023 and continuous
18	Verify, as relevant, that the work done by audit authorities and certification bodies includes checking on the existence of adequate procedures for timely and accurate reporting of detected irregularities, their handling, follow-up and transmission of information to the competent investigative bodies. This might include cases where the irregular expenditure is withdrawn from EU funding or, in the case of the RRF, corrected and recovered from the final recipients.	ECFIN, shared management DGs	2023 and continuous

Nr	Action	Lead service	Due date
19	Support Member State authorities to improve the quantity and quality of irregularity reporting to the Commission via the IMS, notably by:		
	a. developing and updating guidance on reporting, for example, the IMS handbook, including on issues related to conflicts of interest;	OLAF: lead Shared management DGs: support	2024
	b. reminding Member State authorities in the communication on the outcome of a Commission audit or an investigation on the obligation to report in IMS irregularities above the threshold, also when identified during a Commission audit or an investigation, and to confirm explicitly their reporting of those irregularities to allow for their exact identification.	Shared management DGs: lead OLAF: support	2023 and continuous

3. Reinforce the protection of funds under indirect management and in the external relations area

Nr	Action	Lead service	Due date
20	Develop a joint ethics and anti-fraud training plan with the EEAS, to ensure that specialised training is delivered consistently for targeted groups of staff notably in the Representations, Delegations and Missions.	External action DGs: lead OLAF, HR: support	2024
21	Raise awareness of pillar-assessed partners in the field of external action on their obligation to notify the Commission of cases of detected irregularities, fraud and exclusion situations, notably by:		
	a. providing the partners with guidance on the information to be shared with the Commission when notifying cases;	INTPA: lead External action DGs, OLAF, BUDG: support	2024
	b. inviting OLAF to participate in relevant meetings with major recipients of EU funding.	External action DGs: lead OLAF: support	2023 and continuous
22	Develop common lines of action with the EEAS to reduce the risks associated with local agents who remain in the same post for a long period of time in the Delegations.	External action DGs: lead OLAF, HR: support	2024
23	Improve the use of IMS in candidate countries, notably by: a. developing guidance on irregularity reporting in IMS;	OLAF: lead NEAR: support	2024
	b. providing training to relevant national authorities;	OLAF: lead NEAR: support	2023 and continuous
	c. raising awareness among relevant authorities on the need to report irregularities in IMS in a complete and correct manner.	NEAR, OLAF	2024 and continuous
24	Develop guidance and exchange of best practice on addressing the risks to spending in emergency situations (follow-up to 2019 CAFS action 29), focusing on conflict of interest.	ECHO, FPI, HOME: lead OLAF, BUDG: support	2024

Nr	Action	Lead service	Due date

25	Cooperate with Ukraine authorities, international donors and their anti-fraud services to protect EU funding from fraud and corruption, notably by:
	    a. strengthening national anti-fraud structures through capacity building, in particular by:
	        i. providing targeted anti-fraud support to national authorities, e.g. through training and exchange of expertise;
	        ii. supporting accession to the Union Anti-Fraud Programme;
	    b. collaborating on possible cases affecting the EU's financial interests, including through exchange of information.
		OLAF	2023 and continuous

4. Reinforce the EU's capacity to fight customs fraud and protect EU revenues

Nr	Action	Lead service	Due date
26	Strengthen the Commission's and Member States' analytical capacities in the customs anti-fraud area by developing data analysis tools and increasing exchange of and access to relevant data for anti-fraud purposes, to improve the prevention and detection of customs fraud.	OLAF, JRC, TAXUD, BUDG: lead	2023 and continuous

27	Ensure effective complementarity between customs risk management and anti-fraud activities, notably by:
	   a. strengthening data sharing in the Customs Risk Management System;
	
	   b. developing and better defining risk indicators related to anti-dumping and undervaluation in the new Financial Risk Criteria Decision;
	   c. developing new common risk criteria for intellectual property rights at import.
		TAXUD: lead OLAF, BUDG: support	2024

28	Define an anti-fraud strategy for new own resources and identify and implement mitigating measures on fraud risks concerning the Carbon Border Adjustment Mechanism, the EU Emissions Trading System and other new own resources.	OLAF, BUDG, TAXUD, CLIMA	Within two years of adoption

29	Minimise the potential fraud risks associated with the EU Emissions Trading System (ETS), notably by:
	   a. implementing and enhancing security measures;
	
	   b. exploring alternative operating models for the ETS Union Registry, and conducting an in-depth feasibility assessment and cost–benefit analysis to inform the decision on a potentially new operating model.
		CLIMA
		
		CLIMA: lead SG, BUDG, DIGIT, TAXUD: support
			2023 and continuous
			2024

5. Reinforce the EU anti-fraud architecture

Nr	Action	Lead service	Due date
30	Ensure effective cooperation between the Commission and the European Public Prosecutor's Office (EPPO), notably by:		
	a. providing guidance to Commission departments and Executive agencies;	Central services as appropriate	2024 and continuous
	b. establishing Commission wide cooperation on EDES and on the application of the Conditionality Regulation;	BUDG	2023 and continuous
	c. assessing potential compliance issues with the Member States' transposition and implementation of the PIF Directive.	JUST: lead OLAF: support	2023 and continuous
31	Strengthen the support to Decentralised agencies and Joint Undertakings[2] in their effort to fight fraud, notably in establishing a coherent anti-fraud framework across agencies by:		
	a. providing training on ethics and anti-fraud matters;	OLAF: lead HR: support	2023 and continuous
	b. providing methodology and advice on anti-fraud strategies;	OLAF	2023 and continuous
	c. sharing knowledge, allowing the agencies to publish relevant information on the inter-agency website;	OLAF	2023 and continuous
	d. regularly participating in relevant meetings of the EU Agencies Network to inform on anti-fraud matters.	OLAF	2023 and continuous
32	Protect and empower investigative journalists as an important source of information on suspected fraud, notably by ensuring that appropriate EU legislation is in place including on SLAPP (strategic lawsuit against public participation) and on media freedom (European Media Freedom Act), and that Member States take appropriate measures to put in practice the Commission Recommendation on SLAPP and that on the safety of journalists, while funding projects in support of investigative journalism.	CNECT, JUST	2023 and continuous
33	Enhance the involvement of civil society in the Commission's anti-fraud efforts, notably by exploring the possibility to work with civil society organisations to increase whistleblowing and reporting of suspicions of fraud.	OLAF, DGs as appropriate	2024

---

[2] Bodies set up under the Treaty on the Functioning of the European Union and Euratom Treaty and referred to in Articles 70 and 71 of Regulation (EU, Euratom) 2018/1046.

6. Reinforce the Commission's anti-fraud governance and maintain a high level of coordination and cooperation among Commission departments and Executive agencies

Nr	Action	Lead service	Due date
34	Maintain a high level of coordination and cooperation on anti-fraud matters between Commission departments and Executive agencies through the Fraud Prevention and Detection Network (FPDNet) and its subgroups.	OLAF	2023 and continuous
35	Regularly include aspects of the Commission's anti-fraud policy on the agenda of the Corporate Management Board meetings, for example: a. the follow-up to OLAF's recommendations and – where applicable – information received from the EPPO; b. overall progress in the implementation of the Commission's anti-fraud strategy and its accompanying action plan.	SG, OLAF: lead All DGs: support	2023 and continuous
36	Improve continuously service-level anti-fraud strategies and their implementation, notably by: a. updating such strategies and fraud risk assessments in principle every three years[3]; b. seeking OLAF's advice at an early stage in the development of such a strategy or update, submitting the drafts for OLAF's mandatory review and to peer review, and justifying in writing when OLAF's recommendations on the anti-fraud strategy have not been followed. Any issues that cannot be resolved between OLAF and the Commission department concerned may be discussed in suitable fora or be brought to the attention of the Corporate Management Board.	All DGs and executive agencies OLAF: support	2023 and continuous
37	Make use of OLAF's investigative experience in the Commission's work with individual Member States, notably in the European Semester and in the Rule of Law processes where appropriate.	OLAF	2024 and continuous
38	In implementing the EU's anti-corruption policy[4], exploit the synergies between anti-fraud and anti-corruption policies, notably by identifying common areas of high risk and measures to address such risks.	HOME, OLAF	2023 and continuous
39	Exploit the synergies between policies against organised crime, fraud and corruption, notably by identifying sectors at risk of fraud and corruption by organised crime, and of its infiltration in the legal economy, and measures to address such risks.	HOME, OLAF	2023 and continuous

---

[3] In line with the 2019 CAFS and the anti-fraud strategy methodology of June 2021, ref. Ares(2021)4589215.
[4] See the Anti-corruption package adopted by the Commission on 3 May 2023.

7. Strengthen the culture of ethics and anti-fraud in the Commission

Nr	Action	Lead service	Due date
40	Map, enhance and promote existing ethics and anti-fraud training and awareness raising for staff at all levels across the Commission, and reinforce the existing financial learning activities with additional messages on ethics and anti-fraud matters.	OLAF, HR, SG, BUDG: lead All DG's: support	2024
41	Promote awareness on Members' ethical obligations among Members of the Commission and Cabinets through the Network of Ethics and Transparency Contact Points and through targeted information for Members at the beginning and end of their mandates.	SG: lead OLAF, HR: support	2023 and continuous
42	Provide corporate training and guidance on grants and procurement, including on simplified forms of reimbursement for grants, while ensuring that the training and guidance contain relevant anti-fraud elements.	BUDG	2024 and continuous
43	Based on identified needs and priorities of Commission departments and Member States, perform and disseminate strategic analysis and guidance, notably to: a. feed into training and awareness raising, fraud risk assessments, and other prevention and detection activities of Commission departments, agencies, Member States and other anti-fraud partners; b. translate audit results and experience from investigations into concrete advice on fraud risks, fraud patterns and red flags, for example, in the form of case compendia.	OLAF: lead All DGs: support	2023 and continuous
44	Consider anti-fraud aspects when reviewing the recruitment process in the context of the implementation of the Commission's new HR strategy, notably in the behavioural assessments and in the training of selection panels, and reinforce the checks of originals of qualifications and certificates of candidates.	HR: lead OLAF: support	2023