

2022 ANNUAL REPORT



EUROPEAN
PUBLIC
PROSECUTOR'S
OFFICE



ANNUAL ANNUAL REPORT REPORT 2022



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OFFICE

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Foreword

Our objective is a truly independent, efficient and strong European Public Prosecutor's Office (EPPO). Our task is to build an institution that the citizens will trust. For this, we need to work consistently well.

What does this mean?

- To investigate, without delay and thoroughly, in full respect of the principle of equality in front of the law, any solid suspicion of criminal wrongdoing, and to prosecute whenever the investigation confirms an offence has been committed against the EU's financial interests.
- To recover the damages caused to the greatest extent.
- To scrupulously respect the fundamental rights of the suspects and all the applicable laws.

On 1 June 2021, the EPPO started to exercise its competence. Together with all the relevant national authorities, we managed to integrate the EPPO into the justice systems of 22 participating Member States. There was no disruption in transferring existing cases from the national to the European Union level, despite a lack of resources, suboptimal working conditions and extreme time pressure.

After just seven months, with €147 million of seizures granted in our investigations, we had demonstrated that it is worth investing in the EPPO. At that point, we also sent a simple message to all the relevant authorities: if we truly want to improve the protection of the financial interests of the EU, the level of detection of EU fraud must increase!

In **2022**, our first full calendar year of operations, we received and processed **3318 crime reports** and opened **865 investigations**. We began to narrow down historically steep differences between participating Member States in this regard. Even more importantly, we put EU fraud affecting fiscal revenue into the spotlight, in particular cross-border VAT fraud.

By the year's end, we had a total of **1117 active investigations** for **overall estimated damages of €14.1 billion** (47% of which linked to VAT fraud). Judges granted **the freezing of €359 million** in EPPO investigations.

These are encouraging numbers. They will most likely increase in the future, insofar as our current workload does not yet mirror the expected gradual improvement of the overall level of detection of EU fraud. With the first projects funded under the Recovery and Resilience Facility only starting to be implemented, neither does it mirror the growth in volume of the EU's financial interests to protect. In any case, these numbers should not make us believe that we are already as efficient as we should be. We are on the right track, but we need to do more. The EPPO is far from having deployed its full potential.

Take cross-border VAT fraud: Europol estimates that VAT fraud alone costs the EU public finances €50 billion every year. We see it in our cases: we are dealing mostly with dangerous criminal organisations, often also involved in smuggling (for example of tobacco), which causes further revenue loss to the Member States from excise duties. With our biggest investigation so far (Operation Admiral), we have just taken a first swipe at what bears the characteristics of a criminal industry. Therefore, my main message this year is that if we want the EPPO to make a lasting difference, we need organisational and legal adjustments. This is why I engaged systematically with the Chiefs of Police, Tax Administrations and Customs, as well as their respective ministers. We need to combine our own capabilities at central level, in Luxembourg, with specialised and dedicated investigators in the participating Member States. Working transnationally on complex EPPO cases, these officers will de facto constitute an elite corps of highly specialised financial fraud investigators. I consider this an absolute necessity, if we are serious about fighting economic and financial crime.

I also conveyed to the European Commission, the Justice Ministers and the European Parliament the request to review the EPPO Regulation on several critical aspects, as soon as possible. For instance, the EPPO must be able to exercise its competence for offences such as smuggling under the same conditions in all the participating Member States. Otherwise, we give criminal organisations the possibility to escape the most powerful prosecution available by simply moving their activities.

This has become even more compelling in the context of reflections about how to make sure that EU restrictive measures have a deep impact. We need consistent and effective enforcement by national authorities, as well as penalties for their circumvention to be dissuasive and their application effective.

I am convinced that in 2022, we have demonstrated that the EPPO, as the first transnational prosecution office, specialised in economic and financial criminality, has an unprecedented capacity to identify and trace volatile financial flows and opaque legal arrangements. We have proven that the speed, efficiency and information gains in EPPO-led investigations make it difficult for traditional mutual legal assistance modalities and cross-border coordination methods to compete.

One year-and-a-half after the start of our activities, the potential of the EPPO can be underexploited, but not ignored. I would like to thank the EPPO staff for this extraordinary achievement.

Laura Codruța Kövesi
European Chief Prosecutor



List of abbreviations

EU Member States		Other	
AT	Austria	CMS	Case Management System
BE	Belgium	CNA	Competent national authority
BG	Bulgaria	ECR	EPPO Crime Report
CY	Cyprus	EDP	European Delegated Prosecutor
CZ	Czechia	EP	European Prosecutor
DE	Germany	IBOAs	Institutions, bodies, offices and agencies [of the EU]
DK	Denmark	IRP	Internal Rules of Procedure
EE	Estonia	MS	Member State
EL	Greece	MTIC	Missing Trader Intra-Community
ES	Spain	NA	National authority
FI	Finland	NEDPA	National European Delegated Prosecutors' Assistant
FR	France	OLAF	European Anti-Fraud Office
HR	Croatia	PCs	Permanent Chambers [of the EPPO]
HU	Hungary	PIF	Protection of the financial interests (Protections des intérêts financiers)
IE	Ireland	VAT	Value added tax
IT	Italy	WA	Working arrangement
LT	Lithuania		
LU	Luxembourg		
LV	Latvia		
MT	Malta		
NL	Netherlands		
PL	Poland		
PT	Portugal		
RO	Romania		
SE	Sweden		
SI	Slovenia		
SK	Slovakia		

GENERAL ASPECTS

XXII

1 General aspects

ORGANISATION AND FUNCTIONING OF THE EPPO

The role of the European Public Prosecutor's Office (EPPO) is to improve the level of protection of the financial interests of the European Union (EU). We investigate fraud involving EU funds of over €10 000 and cross-border value added tax (VAT) fraud involving damages above €10 million. Any such fraud committed in the participating Member States after November 2017 falls within our jurisdiction.

We are independent from national governments, the European Commission, and other European Union institutions, bodies, and agencies. Together with the European Court of Justice, the EPPO represents the justice pillar of the EU. We speak and act on behalf of the European public interest.

We operate as a single office with a decentralised structure. With headquarters in Luxembourg, the EPPO has offices in 41 locations in the participating Member States. In practice, 22 European Prosecutors and the European Chief Prosecutor in Luxembourg oversee investigations initiated by the European Delegated Prosecutors in the participating Member States. In the first phase of our operational deployment, we intend to appoint up to 140 European Delegated Prosecutors. 114 were active in 2022.

Embedded in the national judiciaries, the European Delegated Prosecutors **remain independent** from national governments and national judicial authorities. They must have at least the same powers and conditions of work as national prosecutors. They can only be given direction with regard to their operational work by the EPPO headquarters, either via the College of the EPPO (in charge of defining the overall prosecutorial policy and the general framework

for their work), or via one of the 15 Permanent Chambers (in charge of taking key decisions in each of the investigations). Active members of the judiciary in their respective national systems, the European Delegated Prosecutors investigate and prosecute according to national criminal laws and national procedural criminal laws. They bring their cases to judgment before national tribunals. We are operating under 22 different criminal procedural law regimes. We are using different equipment, technologies, working methods and languages. This has never been attempted before.

We are a specialised prosecution office with a mandatory competence. This means that we do not have discretion to investigate only a few significant cases. Whenever we are competent, national authorities have a legal obligation to stand down and let the EPPO do its work.

The EPPO is not an addition, a new layer to improve the coordination of national authorities. As an EU body embedded in the national judiciaries, we are a systemic component of the rule of law in the EU. This is why changes affecting the judiciary of a participating Member State directly affect the EPPO. Developments affecting the EPPO's independence or efficiency in one of the participating Member States have a direct effect on the entire EPPO zone. Failure to cooperate with the EPPO by non-participating Member States has a direct effect on the overall level of protection of the financial interests of the EU. In line with recital 16 of Regulation (EU) 2020/2092 of 16 December 2020 on a general regime of conditionality for the protection of the Union Budget, the EPPO is to report such developments to the European Commission.

OPERATIONAL ACTIVITY

2 Operational activity

OVERVIEW

In all the participating Member States, our prosecutors have the same priorities and implement the same prosecutorial policy, as defined by the College of the EPPO. **We focus on complex, cross-border investigations into sophisticated economic and financial criminality** – particularly where serious organised criminality is involved.

In 2022, we practically finished the processing of the backlog of cases opened by national authorities before we became operational, and dealt with all the new reports about suspicions of fraud coming from all possible sources. In total, we received **3318 reports** and opened **865 investigations**, corresponding to damages estimated at **€9.9 billion**. The proportion of reports from private parties (58%) is very high, and is an expression of great expectations towards the EPPO as a European Union judicial body.

By 31 December 2022, we had **1117 active investigations**:

- **16.5%** of them were into **VAT fraud**, for estimated damages of **€6.7 billion**.
- **28.2%** of them had a **cross-border** dimension (acts either committed on the territory of several countries, or which caused damages to several countries).

In 2022, the EPPO's activity brought about a first positive evolution, with regard to the level of detection of fraud affecting the financial interests of the EU in some Member States. Even if a comparable dynamic could not be observed on the side of the institutions, bodies, offices and agencies of the European Union, there are now more investigations into EU fraud initiated in the 22 participating Member States than the historical average before the EPPO's establishment.

This is particularly visible on the revenue side of the EU budget, with an increased focus by some national authorities starting to bear fruit, as well as the EPPO using its 'helicopter view' and capacity to identify links that remained hidden so far.

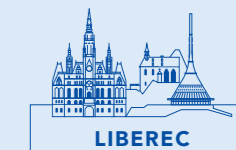


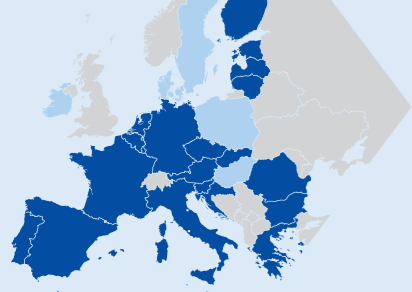
However, significant discrepancies remain, and they need to be addressed in order for the EPPO to be able to make a lasting change, particularly in the fight against cross-border VAT fraud. **Operation Admiral** brought to light that all the EU jurisdictions can be involved, no matter where the damages occur at a certain point in time, or where they are detected. It also showed the complex international ramifications of this serious financial crime phenomenon.

Finally, having started to implement a consistent damages-recovery-driven approach to investigations, the EPPO has identified further room for improvement in its own investigative practices and methods.



EUROPEAN PUBLIC PROSECUTOR'S OFFICE



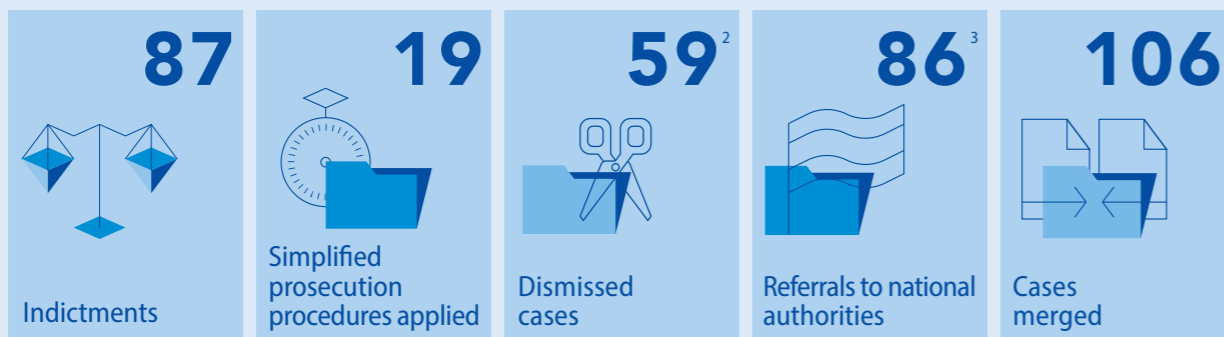
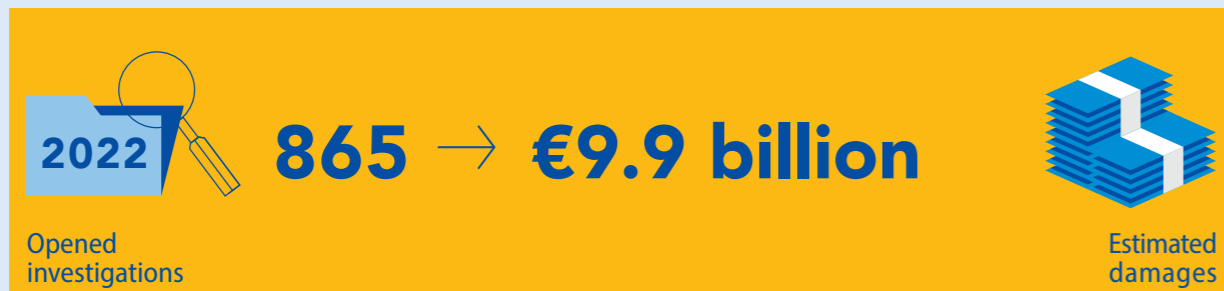


CENTRAL OFFICE



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022



RECEIVED REPORTS/COMPLAINTS

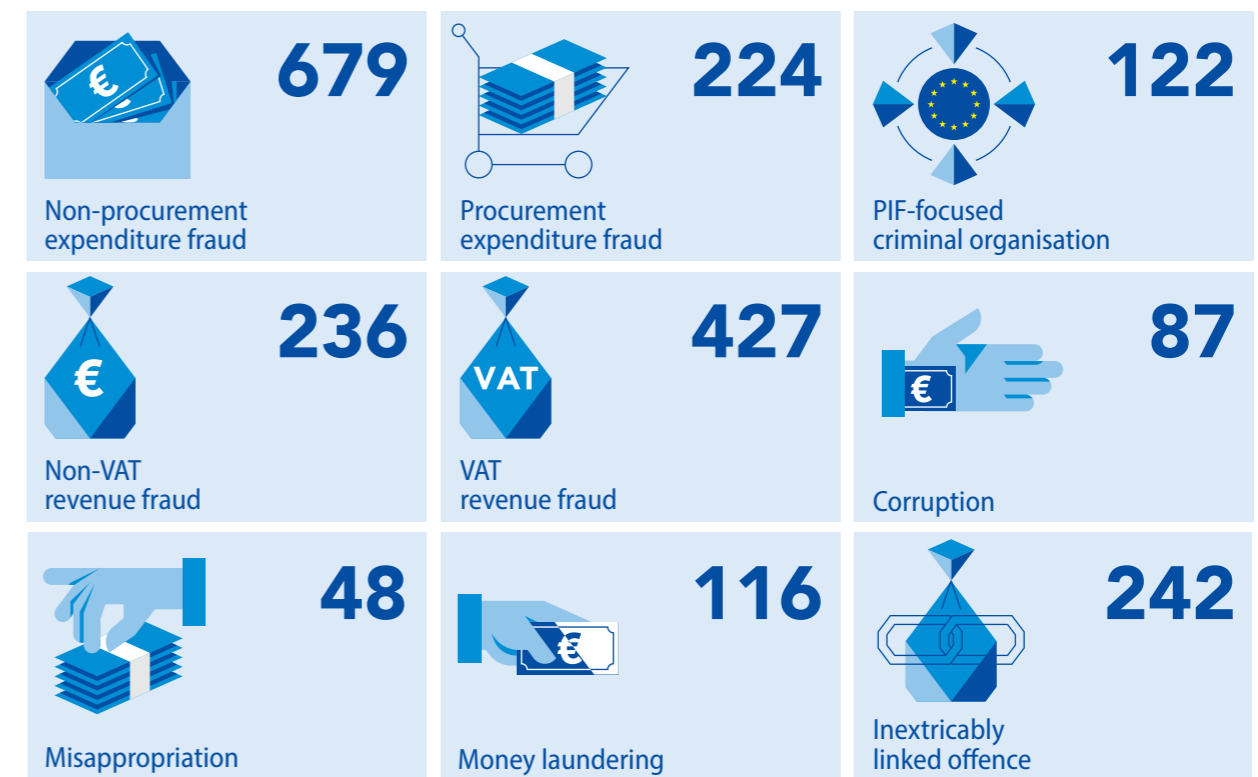
From EU institutions, bodies, offices and agencies	103	From private parties	1 924
From national authorities	1 258	Ex officio	33
TOTAL			3 318

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	73
	Number of first court decisions	15
	Number of appeals against first court decisions	2
	Number of ongoing cases in the appeal phase	2
	Number of final court decisions	20
	Number of extraordinary legal remedies against court decisions	0
	Convictions	20
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

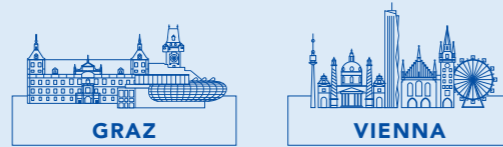
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	231	Climate and environment programmes	7
Maritime and fisheries programmes	19	Recovery and resilience programmes	15
International cooperation programmes	9	Mobility and transport, energy and digitalisation programmes	15
Regional and urban development programmes	156	Asylum, migration and integration programmes	5
Education and culture-related programmes	18	Industry, entrepreneurship and SMEs programmes	13
Research and innovation programmes	27	Security and defence programmes	3
Employment, social cohesion, inclusion and values programmes	66	Other programmes/doubt cases	108

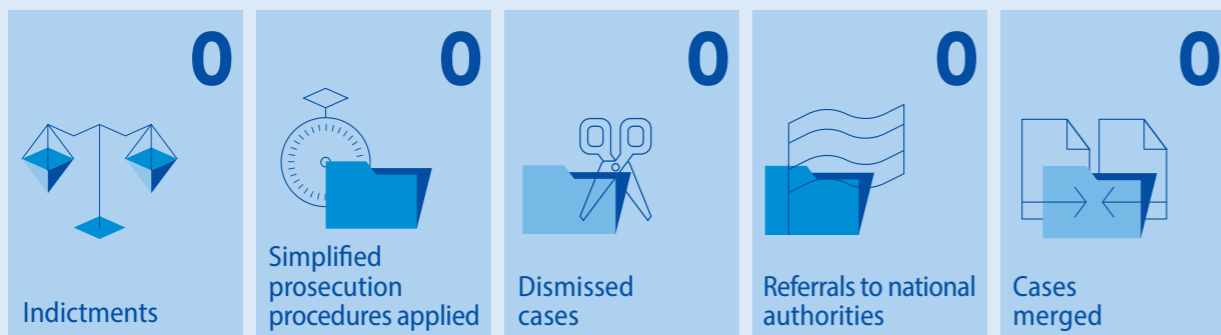
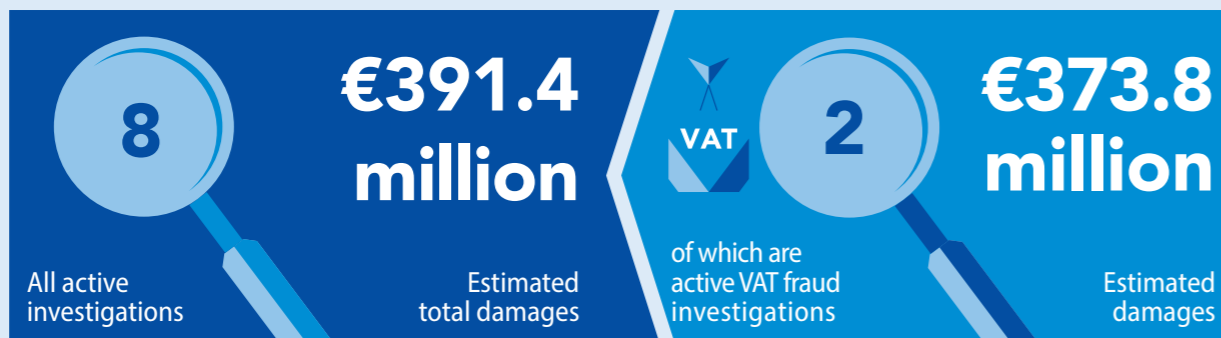
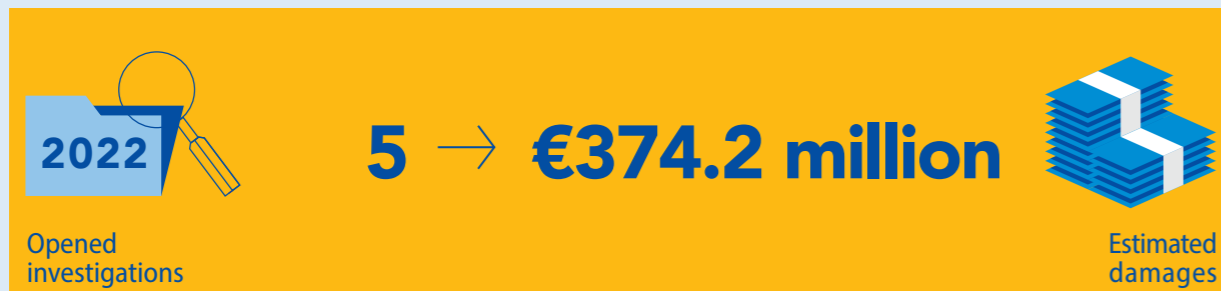
AUSTRIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **2**
European Delegated Prosecutors (Active): **2**



RECEIVED REPORTS/COMPLAINTS

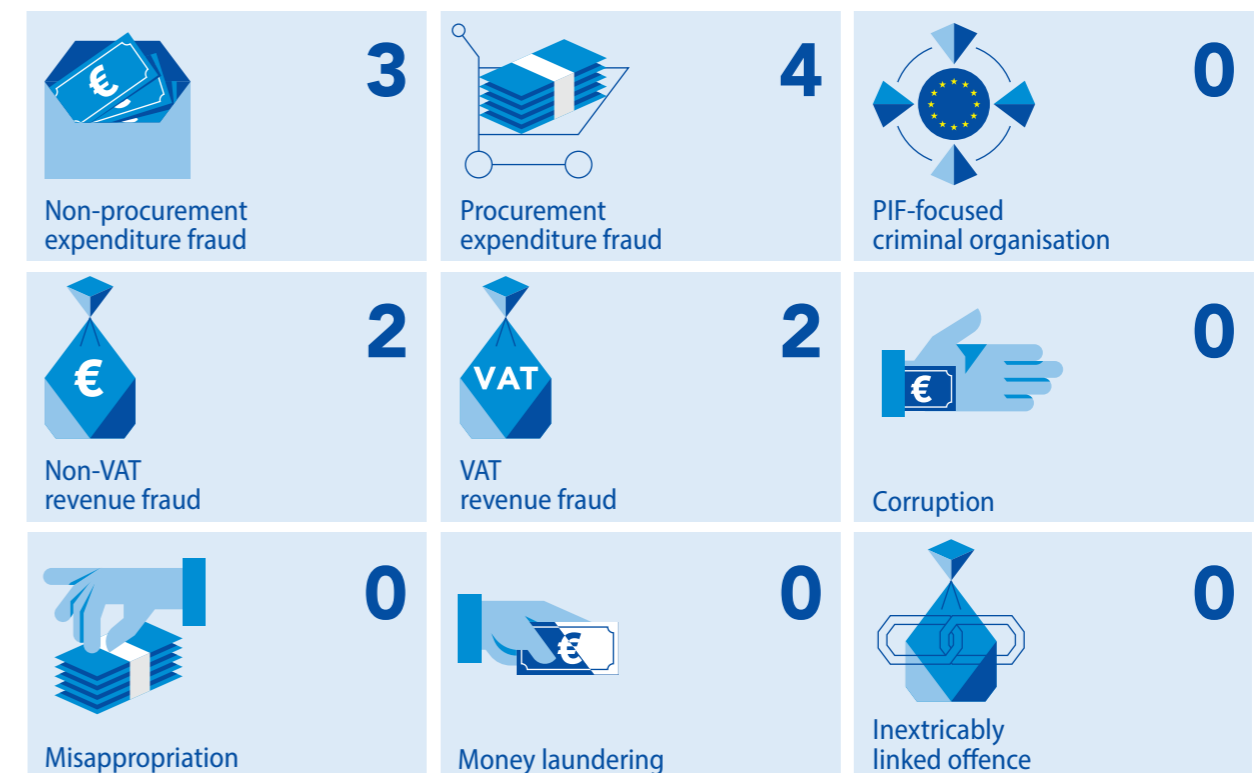
From EU institutions, bodies, offices and agencies	1	From private parties	0
From national authorities	8	Ex officio	2
TOTAL			11

JUDICIAL ACTIVITY IN CRIMINAL CASES

1	Ongoing cases in the trial phase	0
1	Number of first court decisions	0
1	Number of appeals against first court decisions	0
2	Number of ongoing cases in the appeal phase	0
1	Number of final court decisions	0
1	Number of extraordinary legal remedies against court decisions	0
1	Convictions	0
1	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	0	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	2

BELGIUM



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **2**
European Delegated Prosecutors (Active): **2**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	23	From private parties	3⁴
From national authorities	5	Ex officio	2
TOTAL			33

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

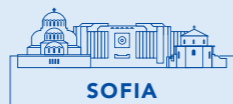


NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	0	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	2	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	2	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	6

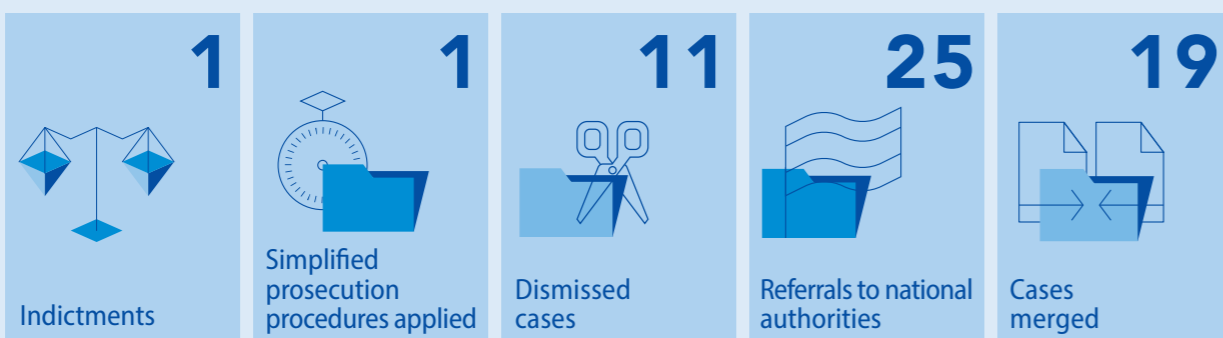
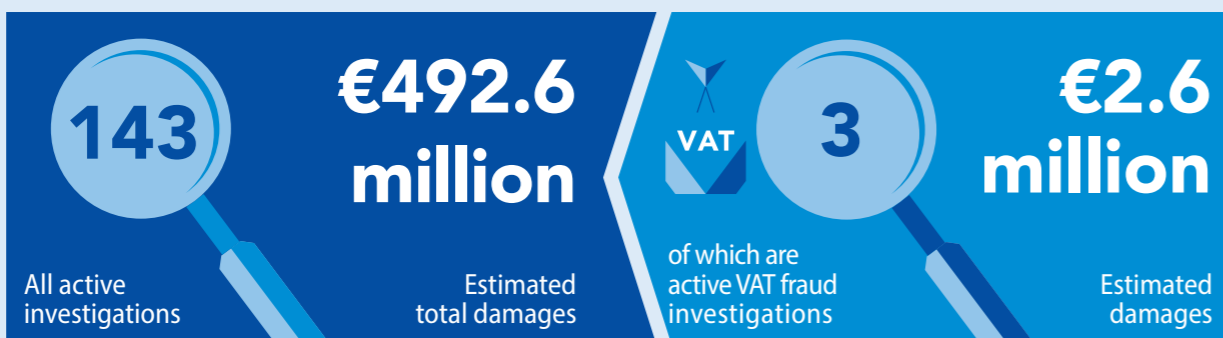
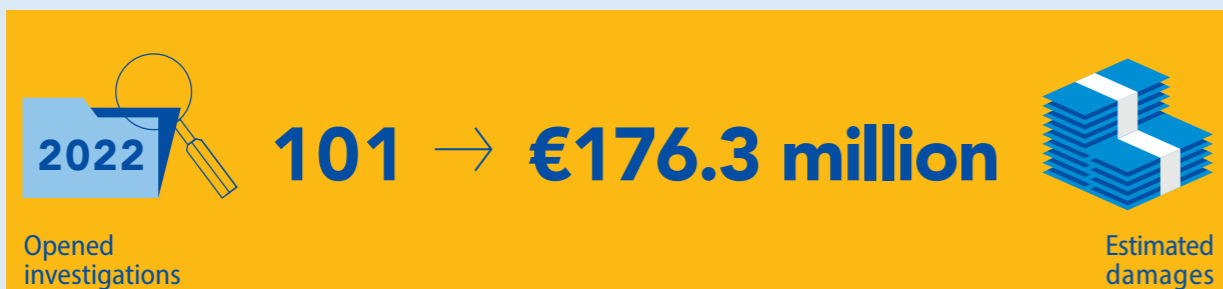


BULGARIA



OPERATIONAL ACTIVITY DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **5**
European Delegated Prosecutors (Active): **9**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	9	From private parties	36 ⁵
From national authorities	204	Ex officio	1
TOTAL		250	

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	1
	Number of first court decisions	1
	Number of appeals against first court decisions	1
	Number of ongoing cases in the appeal phase	1
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	1
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	42	Climate and environment programmes	2
Maritime and fisheries programmes	6	Recovery and resilience programmes	0
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	4
Regional and urban development programmes	25	Asylum, migration and integration programmes	1
Education and culture-related programmes	6	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	2	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	14	Other programmes/doubt cases	22



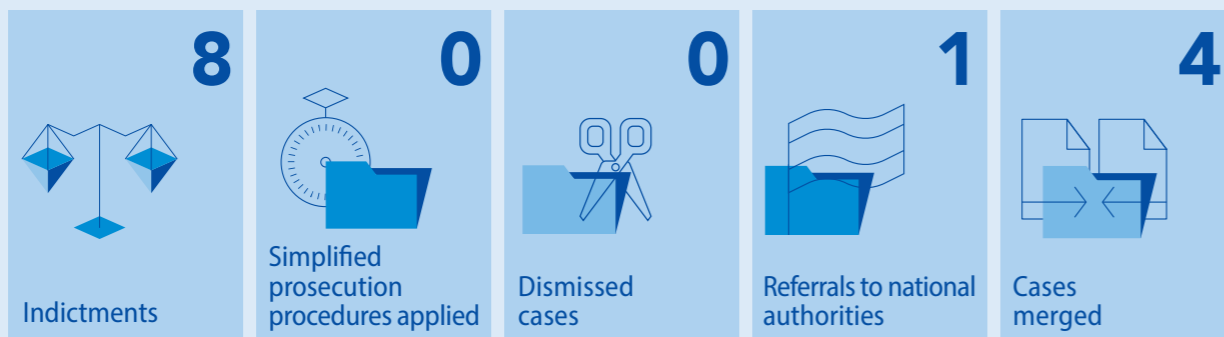
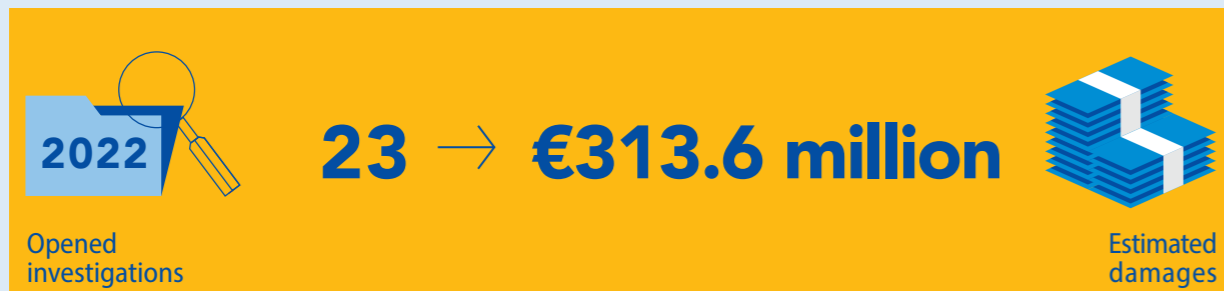
CROATIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **3**
European Delegated Prosecutors (Active): **4**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	4	From private parties	17⁶
From national authorities	29	Ex officio	1
TOTAL			51

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	2
	Number of first court decisions	6
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	6
	Number of extraordinary legal remedies against court decisions	0
	Convictions	6
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	6	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	1
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	7	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	2	Other programmes/doubt cases	2

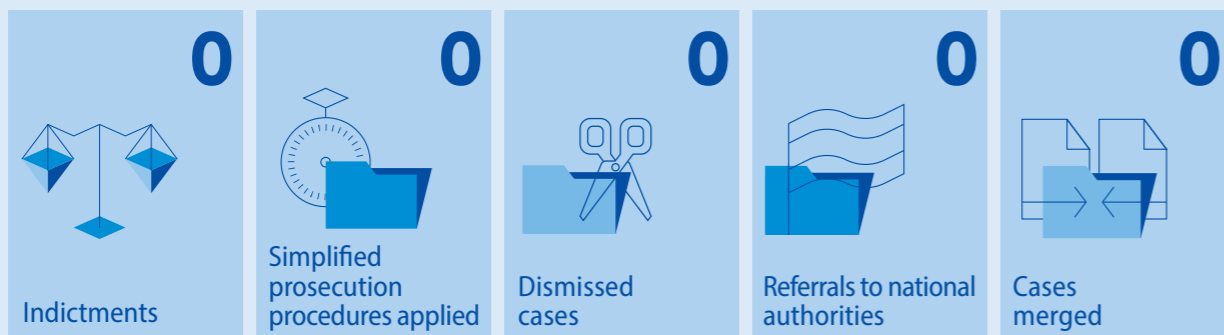
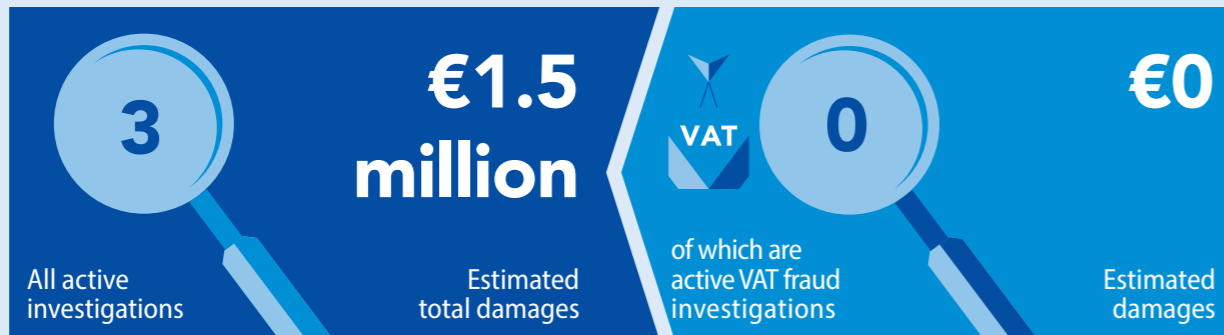
CYPRUS



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **1**
European Delegated Prosecutors (Active): **1**



RECEIVED REPORTS/COMPLAINTS

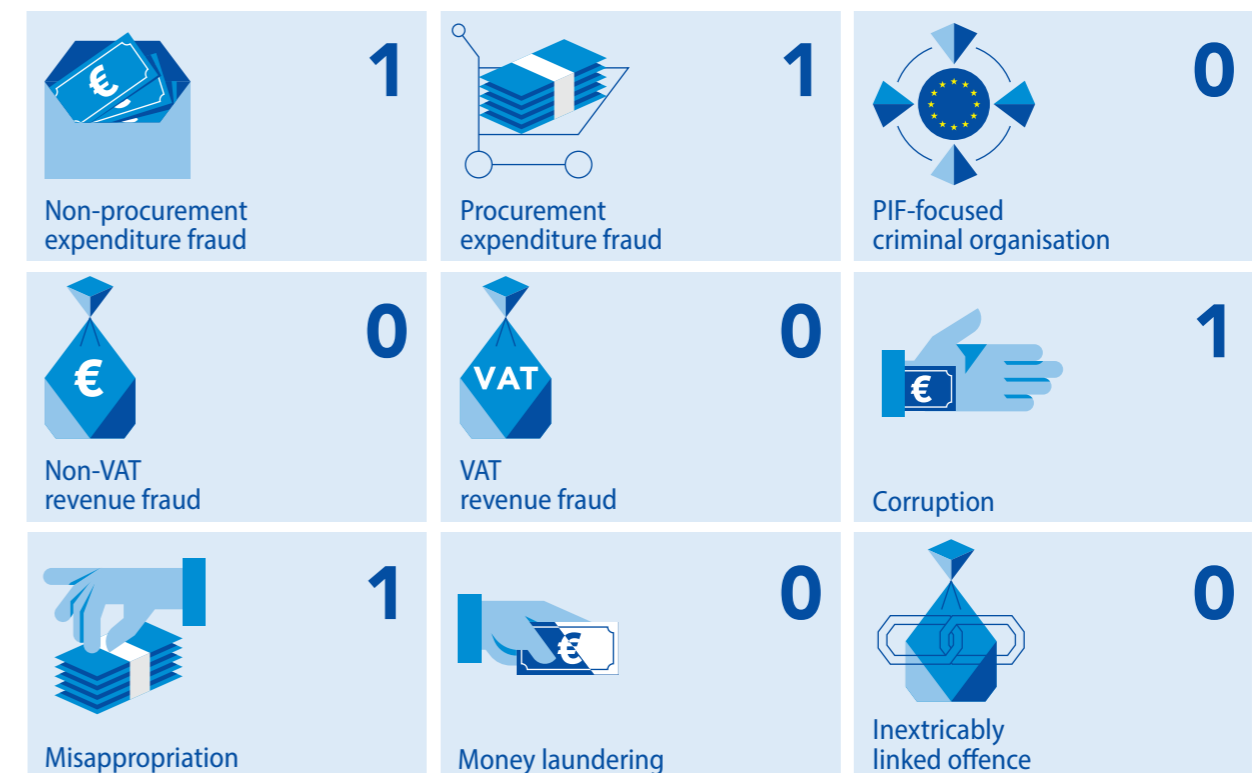
From EU institutions, bodies, offices and agencies	0	From private parties	0
From national authorities	2	Ex officio	0
TOTAL			2

JUDICIAL ACTIVITY IN CRIMINAL CASES

1	Ongoing cases in the trial phase	0
1	Number of first court decisions	0
1	Number of appeals against first court decisions	0
2	Number of ongoing cases in the appeal phase	0
1	Number of final court decisions	0
1	Number of extraordinary legal remedies against court decisions	0
1	Convictions	0
1	Acquittals	0

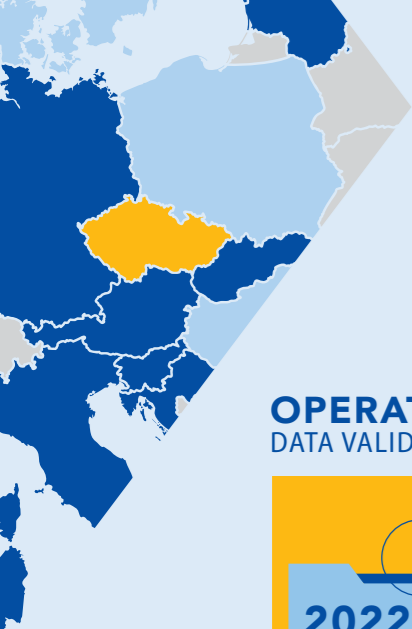
TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

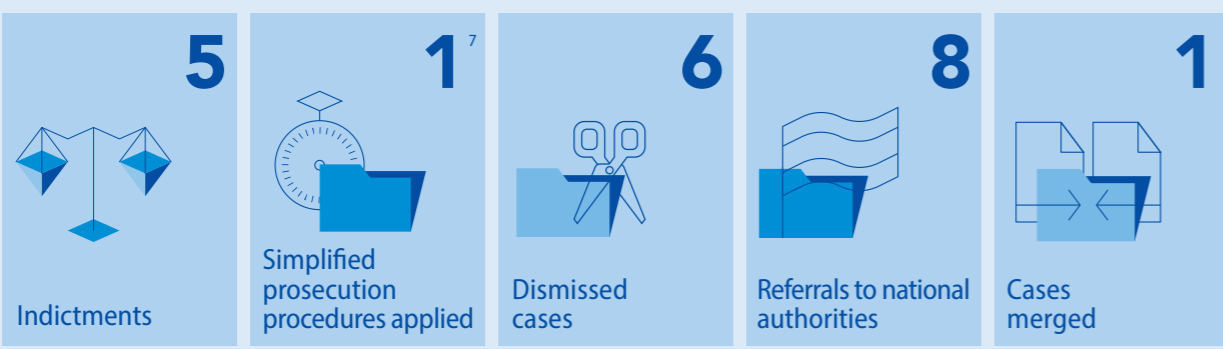
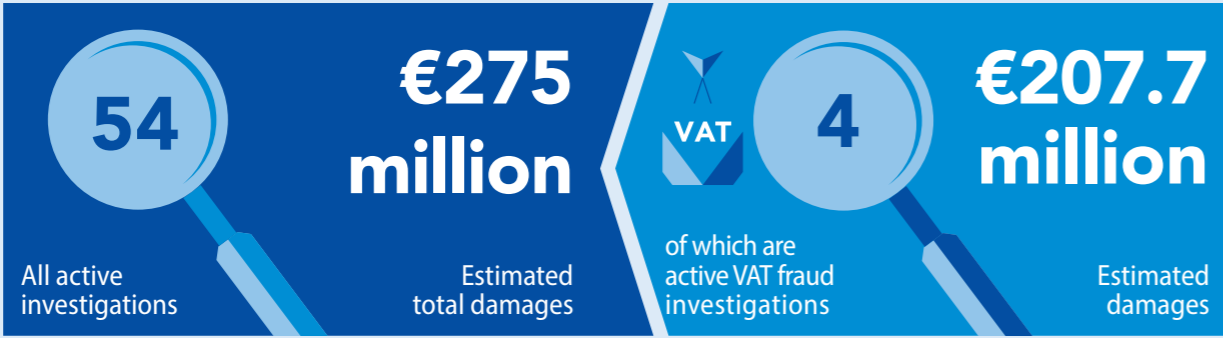
Agricultural and rural development programmes	0	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	0



CZECHIA

OPERATIONAL ACTIVITY DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **4**
European Delegated Prosecutors (Active): **9**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	1	From private parties	0
From national authorities	47	Ex officio	0
TOTAL			48

JUDICIAL ACTIVITY IN CRIMINAL CASES

1	Ongoing cases in the trial phase	4
1	Number of first court decisions	1
0	Number of appeals against first court decisions	0
2	Number of ongoing cases in the appeal phase	0
1	Number of final court decisions	1
0	Number of extraordinary legal remedies against court decisions	0
1	Convictions	1
0	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	4	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	20	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SMEs programmes	1
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	12	Other programmes/doubt cases	6

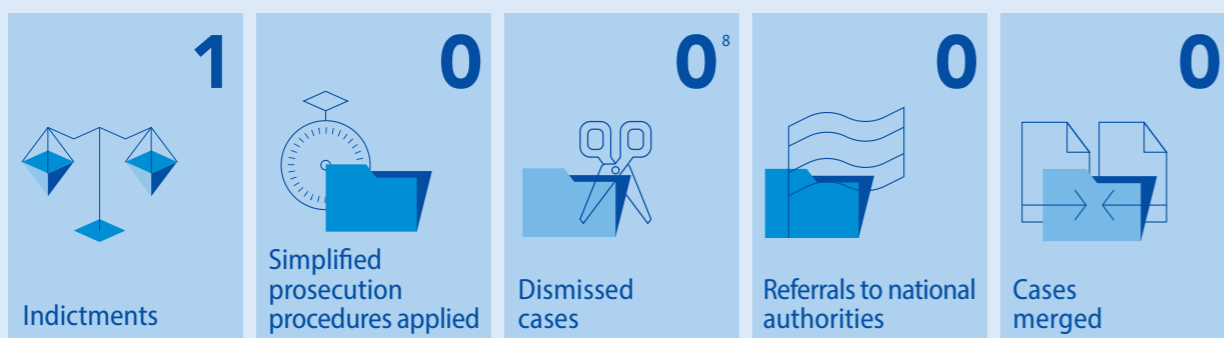
ESTONIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **1**
European Delegated Prosecutors (Active): **2**



RECEIVED REPORTS/COMPLAINTS

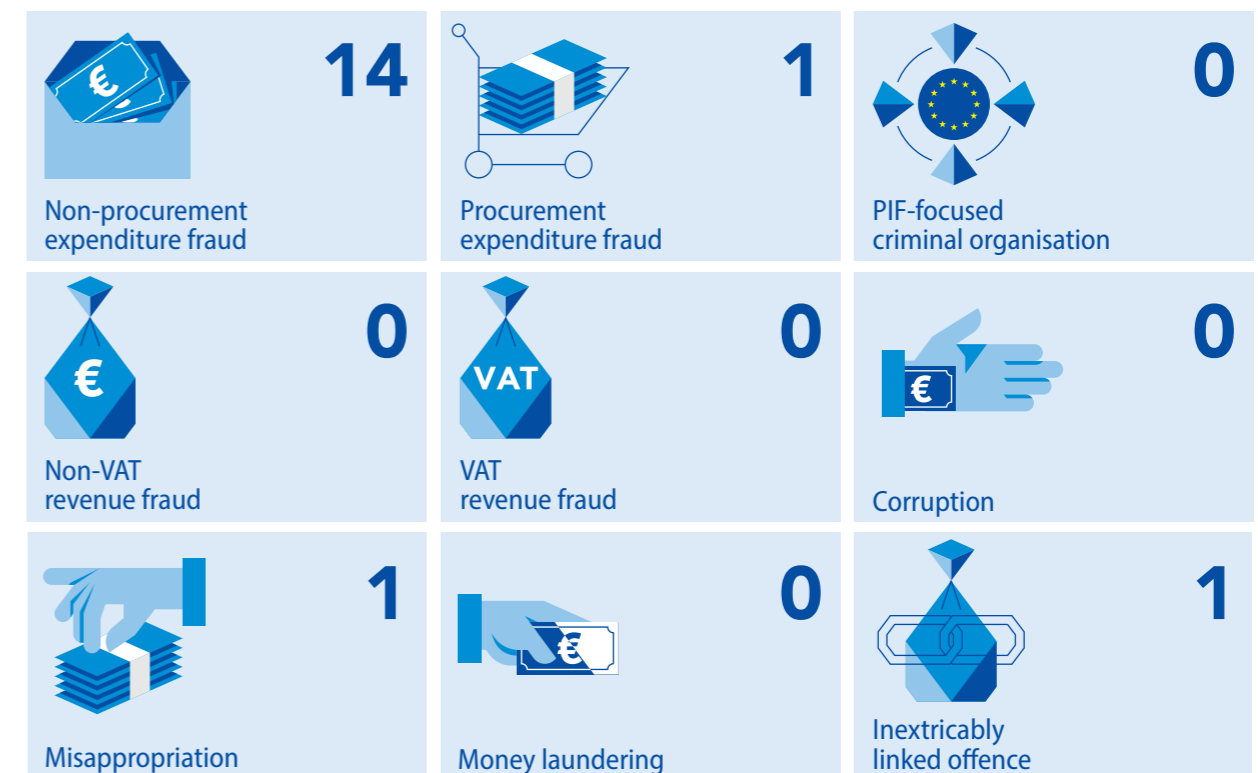
From EU institutions, bodies, offices and agencies	1	From private parties	2⁹
From national authorities	5	Ex officio	0
TOTAL			8

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	1
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

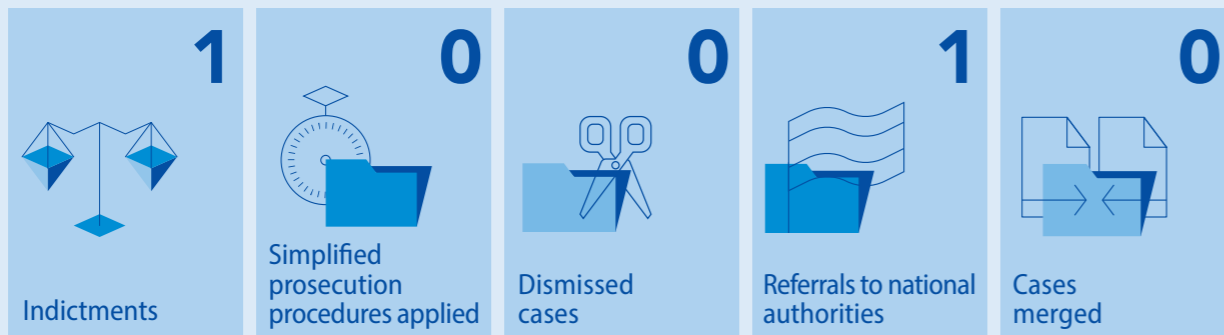
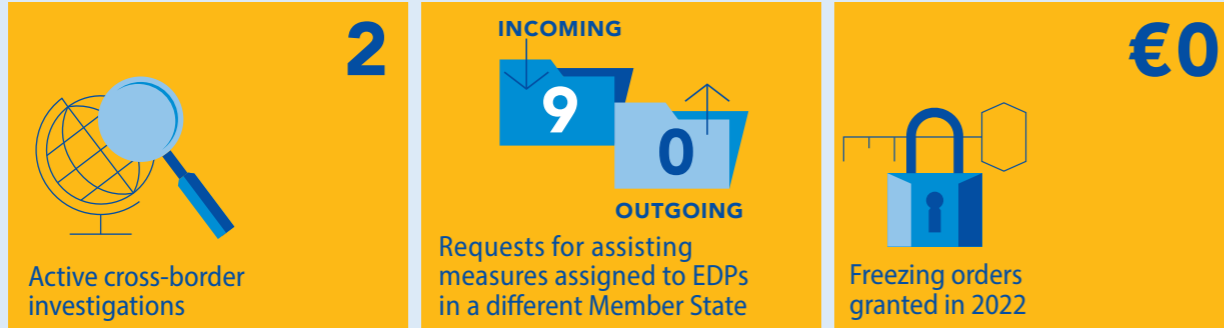
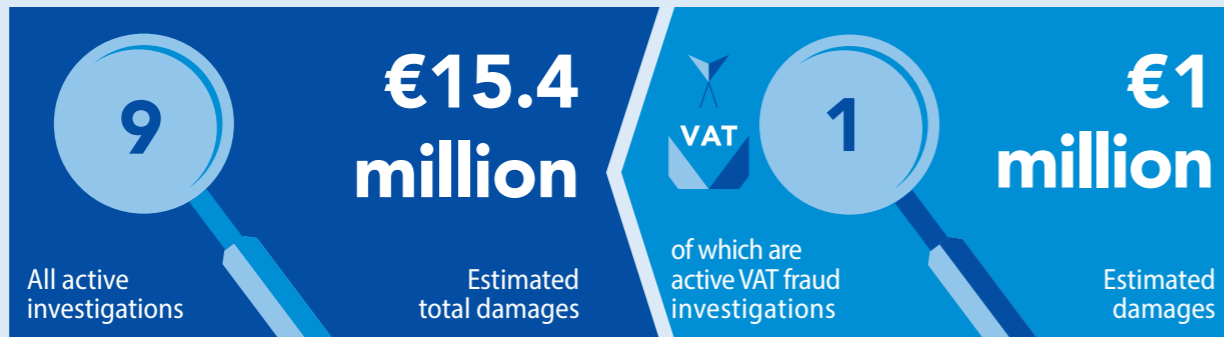
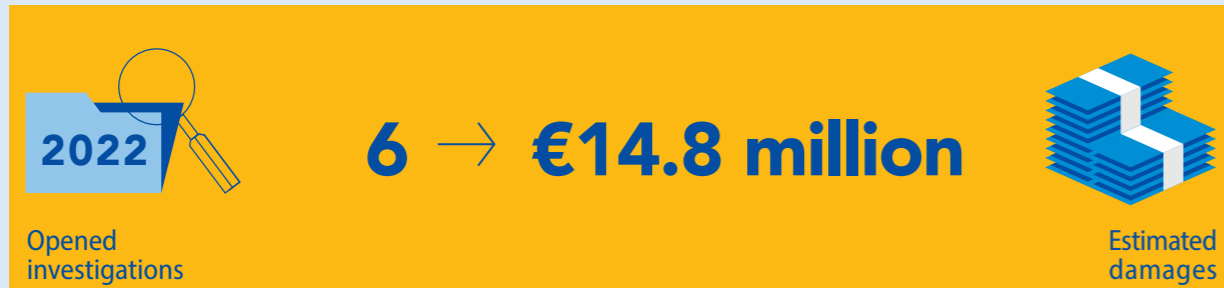
Agricultural and rural development programmes	2	Climate and environment programmes	2
Maritime and fisheries programmes	1	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	3	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	1

FINLAND



OPERATIONAL ACTIVITY DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **1**
European Delegated Prosecutors (Active): **2**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	2	From private parties	0
From national authorities	4	Ex officio	0
TOTAL	6		6

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	1
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	1	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	0

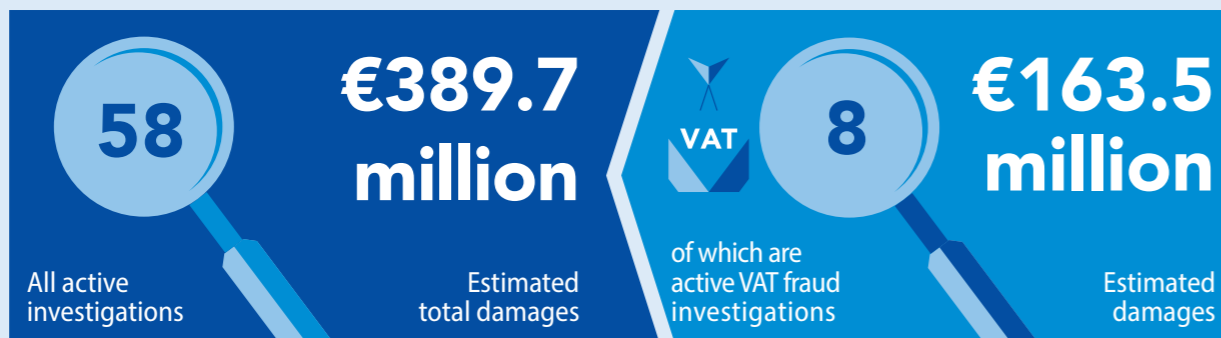
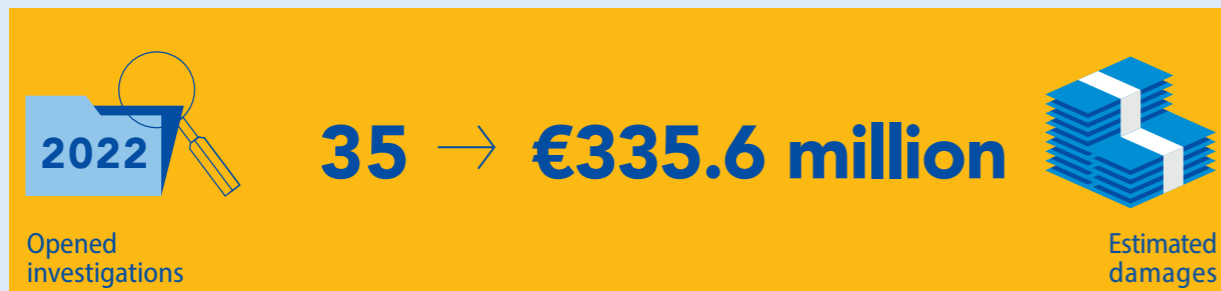
FRANCE



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **6**
European Delegated Prosecutors (Active): **5**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	2	From private parties	1 ¹⁰
From national authorities	36	Ex officio	7
TOTAL			46

JUDICIAL ACTIVITY IN CRIMINAL CASES

1	Ongoing cases in the trial phase	0
1	Number of first court decisions	0
1	Number of appeals against first court decisions	0
2	Number of ongoing cases in the appeal phase	0
1	Number of final court decisions	1
1	Number of extraordinary legal remedies against court decisions	0
1	Convictions	1
1	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	18	Climate and environment programmes	0
Maritime and fisheries programmes	1	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	1	Asylum, migration and integration programmes	0
Education and culture-related programmes	2	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	2

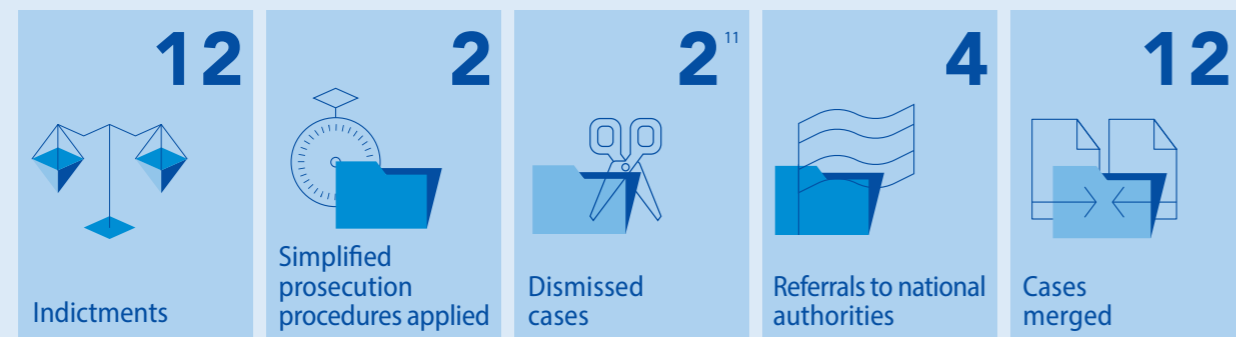
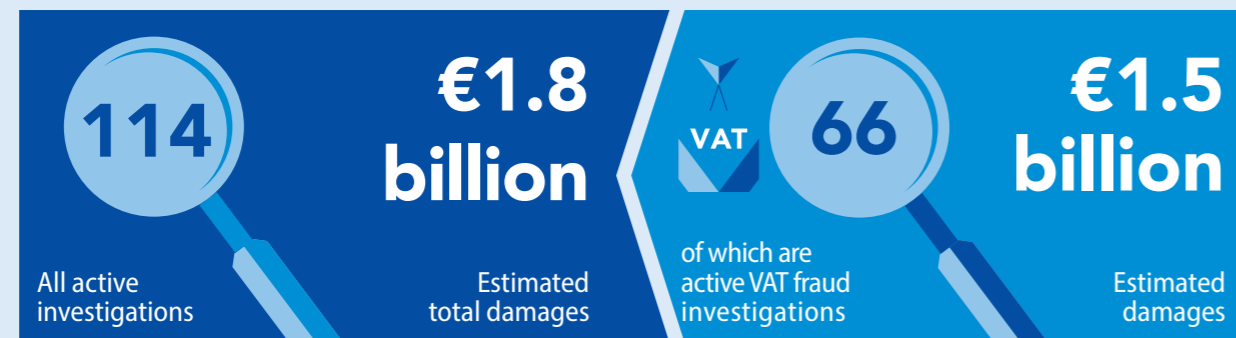
GERMANY



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **9**
European Delegated Prosecutors (Active): **11**



RECEIVED REPORTS/COMPLAINTS

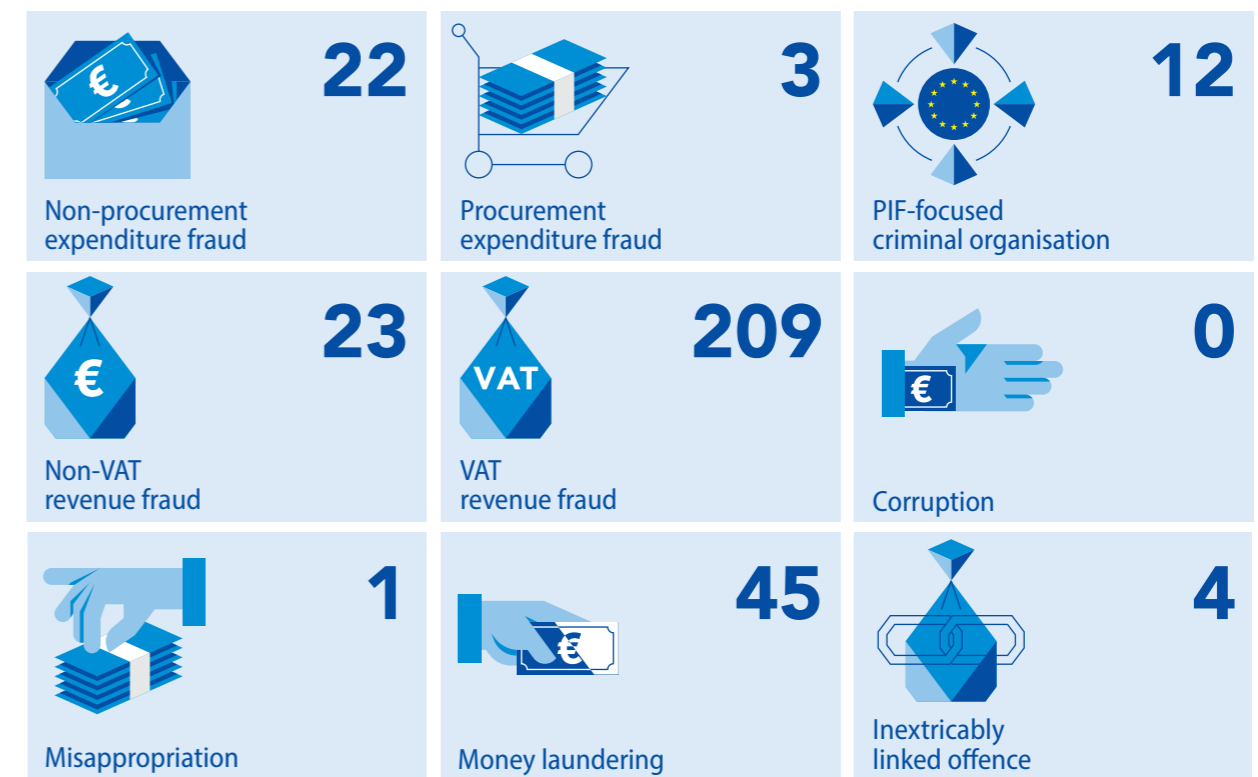
From EU institutions, bodies, offices and agencies	5	From private parties	4 ¹²
From national authorities	90	Ex officio	7
TOTAL			106

JUDICIAL ACTIVITY IN CRIMINAL CASES

1	Ongoing cases in the trial phase	11
1	Number of first court decisions	3
1	Number of appeals against first court decisions	1
2	Number of ongoing cases in the appeal phase	1
1	Number of final court decisions	3
1	Number of extraordinary legal remedies against court decisions	0
1	Convictions	3
1	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	3	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	2	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	1
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	4	Other programmes/doubt cases	4

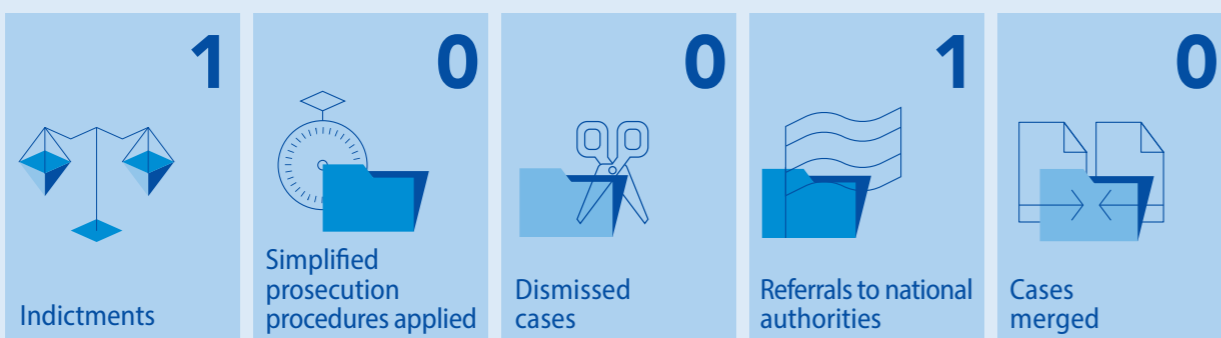
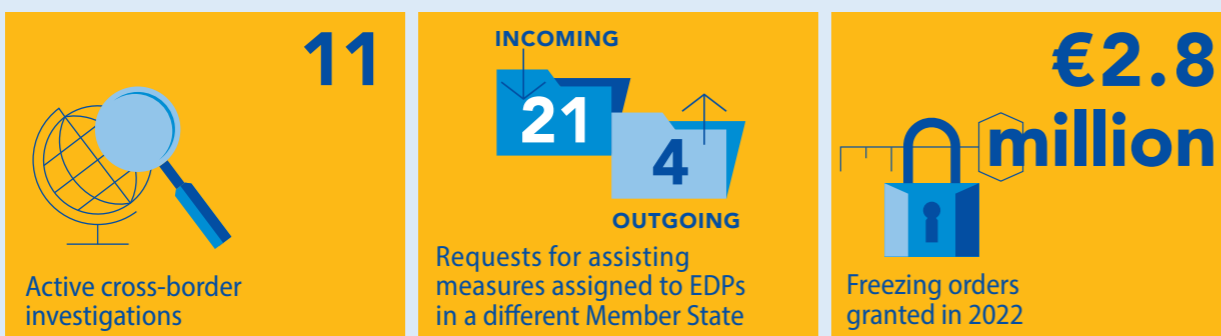
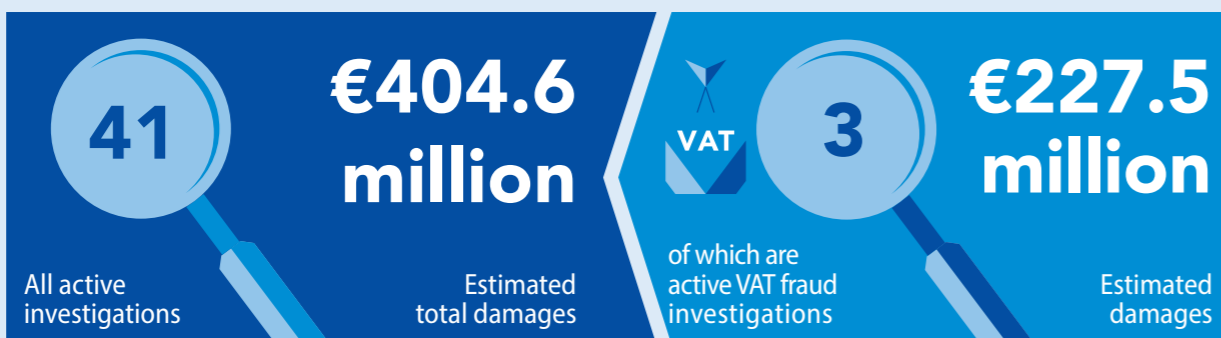
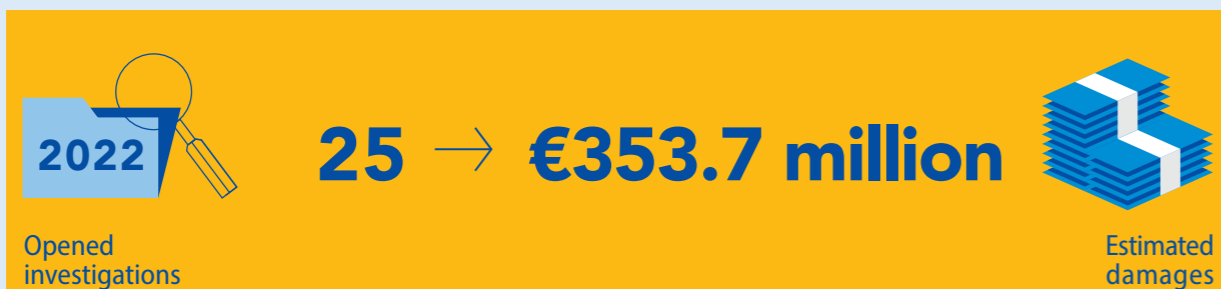
GREECE



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **4**
European Delegated Prosecutors (Active): **7**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	8	From private parties	1 ¹³
From national authorities	24	Ex officio	3
TOTAL			36

JUDICIAL ACTIVITY IN CRIMINAL CASES

1	Ongoing cases in the trial phase	1
1	Number of first court decisions	0
1	Number of appeals against first court decisions	0
2	Number of ongoing cases in the appeal phase	0
1	Number of final court decisions	0
1	Number of extraordinary legal remedies against court decisions	0
1	Convictions	0
1	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

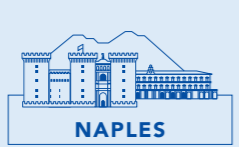


NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	9	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	3	Asylum, migration and integration programmes	2
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	3	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	3	Other programmes/doubt cases	10



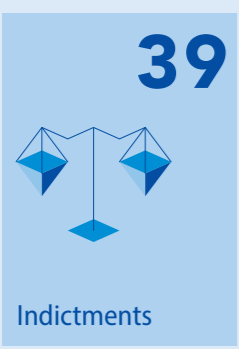
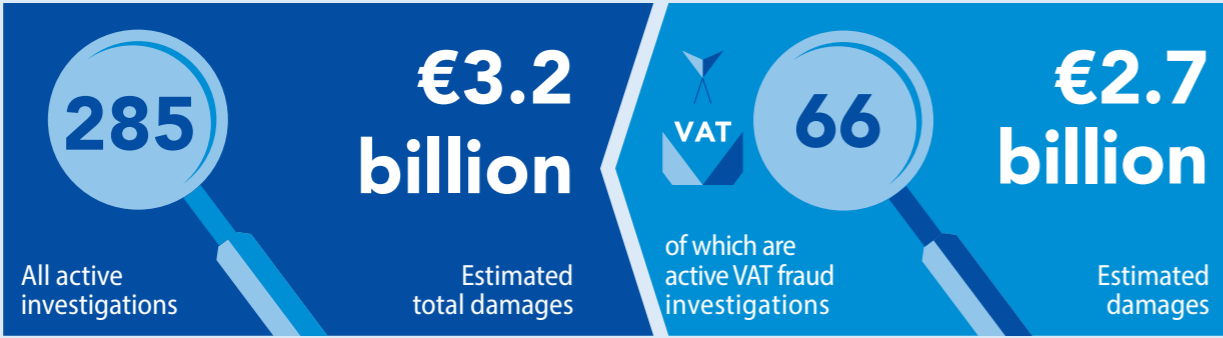
ITALY



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **45**
 European Delegated Prosecutors (Active): **16**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	18	From private parties	4¹⁴
From national authorities	330	Ex officio	2
TOTAL		354	

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	40
	Number of first court decisions	1
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	4
	Number of extraordinary legal remedies against court decisions	0
	Convictions	4
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	83	Climate and environment programmes	1
Maritime and fisheries programmes	7	Recovery and resilience programmes	9
International cooperation programmes	2	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	22	Asylum, migration and integration programmes	0
Education and culture-related programmes	4	Industry, entrepreneurship and SMEs programmes	7
Research and innovation programmes	6	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	5	Other programmes/doubt cases	8

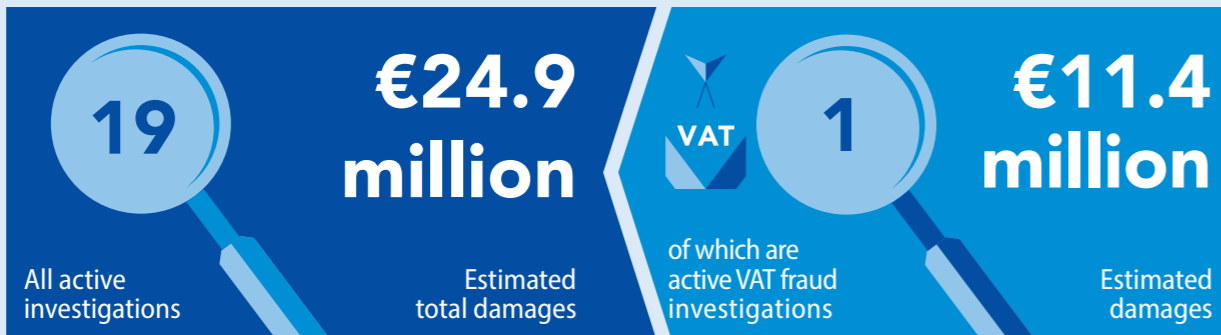
LATVIA



RIGA

OPERATIONAL ACTIVITY DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **4**
European Delegated Prosecutors (Active): **4**



RECEIVED REPORTS/COMPLAINTS

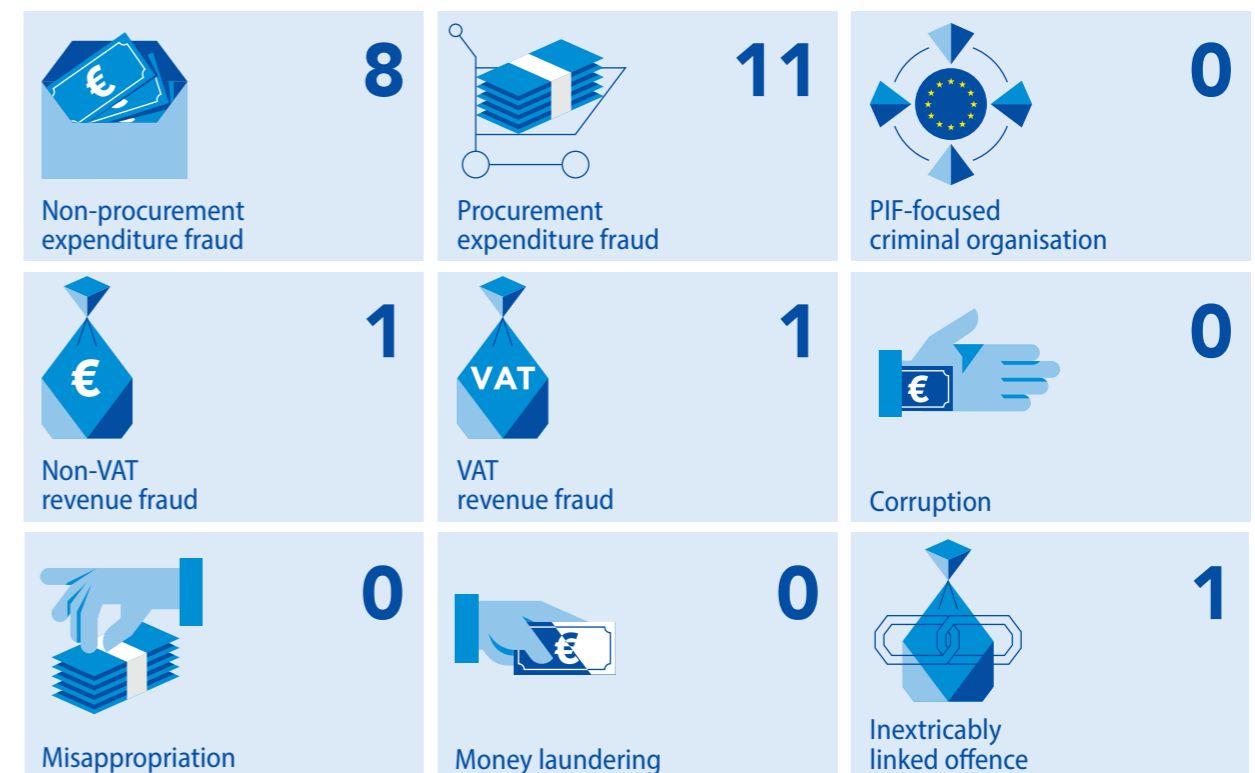
From EU institutions, bodies, offices and agencies	0	From private parties	1 ¹⁶
From national authorities	22	Ex officio	0
TOTAL			23

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	2
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	2
	Number of extraordinary legal remedies against court decisions	0
	Convictions	2
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	5	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	7	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	0	Security and defence programmes	1
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	1

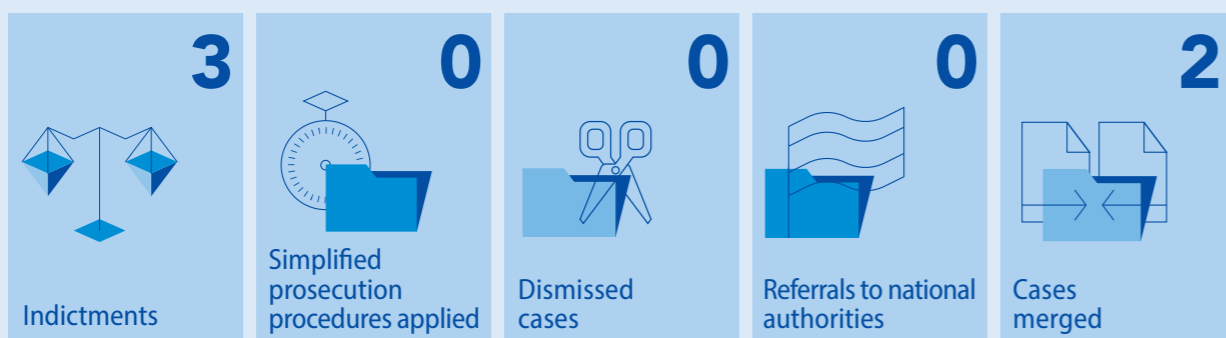
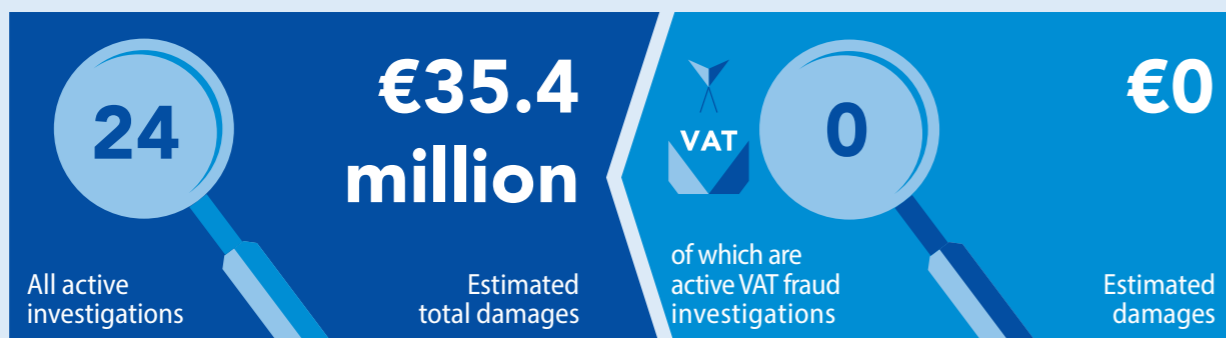
LITHUANIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **3**
European Delegated Prosecutors (Active): **4**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	1	From private parties	0
From national authorities	22	Ex officio	0
TOTAL			23

JUDICIAL ACTIVITY IN CRIMINAL CASES

1	Ongoing cases in the trial phase	3
1	Number of first court decisions	0
1	Number of appeals against first court decisions	0
2	Number of ongoing cases in the appeal phase	0
1	Number of final court decisions	0
1	Number of extraordinary legal remedies against court decisions	0
1	Convictions	0
1	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	6	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	3	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	4

LUXEMBOURG



OPERATIONAL ACTIVITY DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **2**
European Delegated Prosecutors (Active): **2**



RECEIVED REPORTS/COMPLAINTS

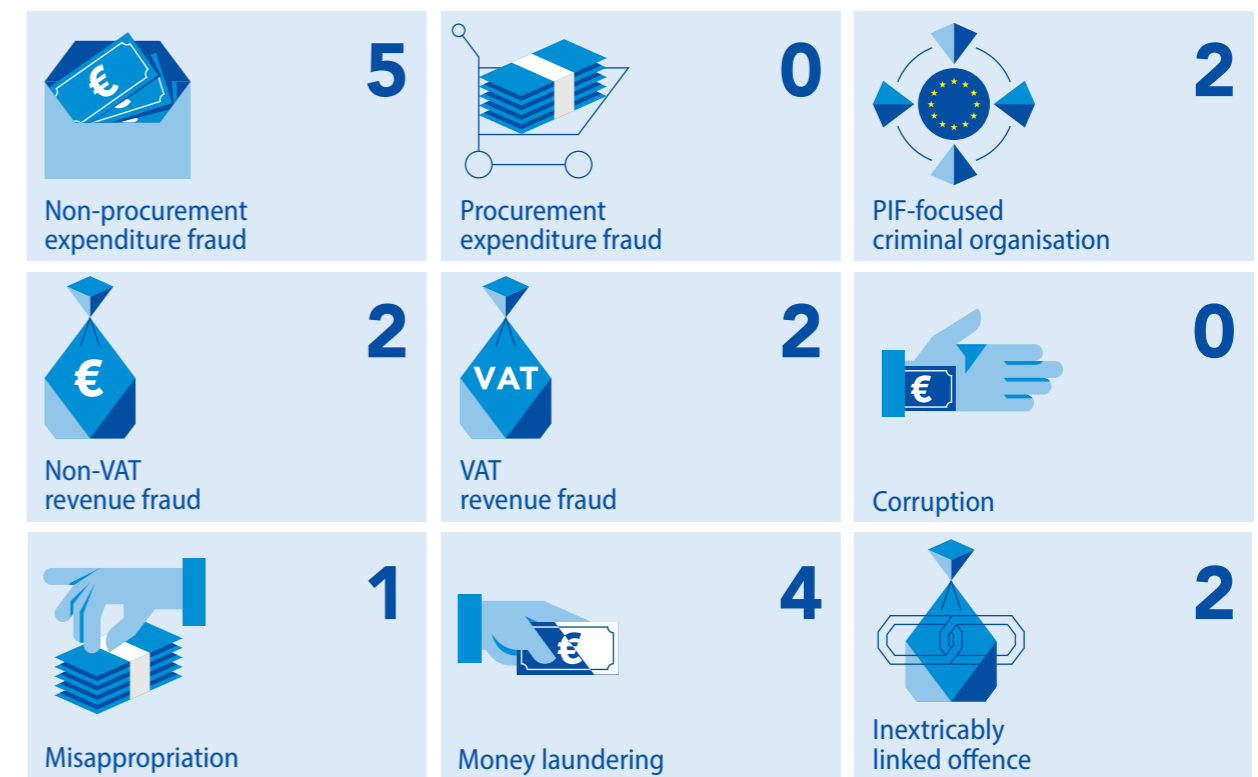
From EU institutions, bodies, offices and agencies	6	From private parties	0
From national authorities	1	Ex officio	2
TOTAL			9

JUDICIAL ACTIVITY IN CRIMINAL CASES

1	Ongoing cases in the trial phase	0
1	Number of first court decisions	0
1	Number of appeals against first court decisions	0
2	Number of ongoing cases in the appeal phase	0
1	Number of final court decisions	0
1	Number of extraordinary legal remedies against court decisions	0
1	Convictions	0
1	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	0	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	3

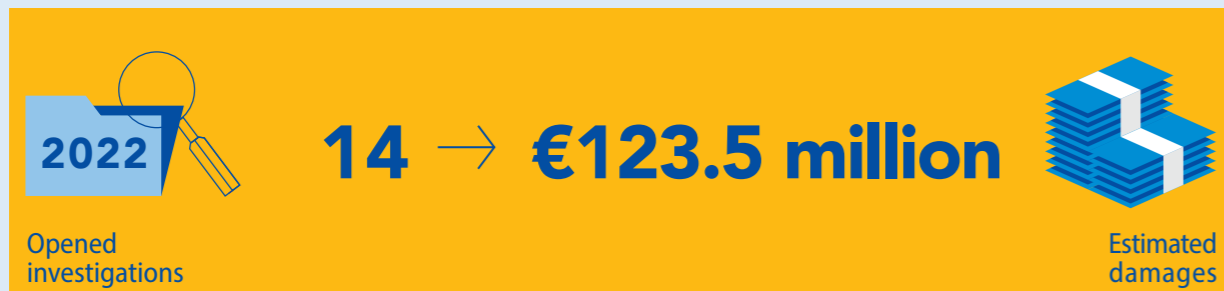


MALTA



OPERATIONAL ACTIVITY DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **0**
European Delegated Prosecutors (Active): **2**



RECEIVED REPORTS/COMPLAINTS

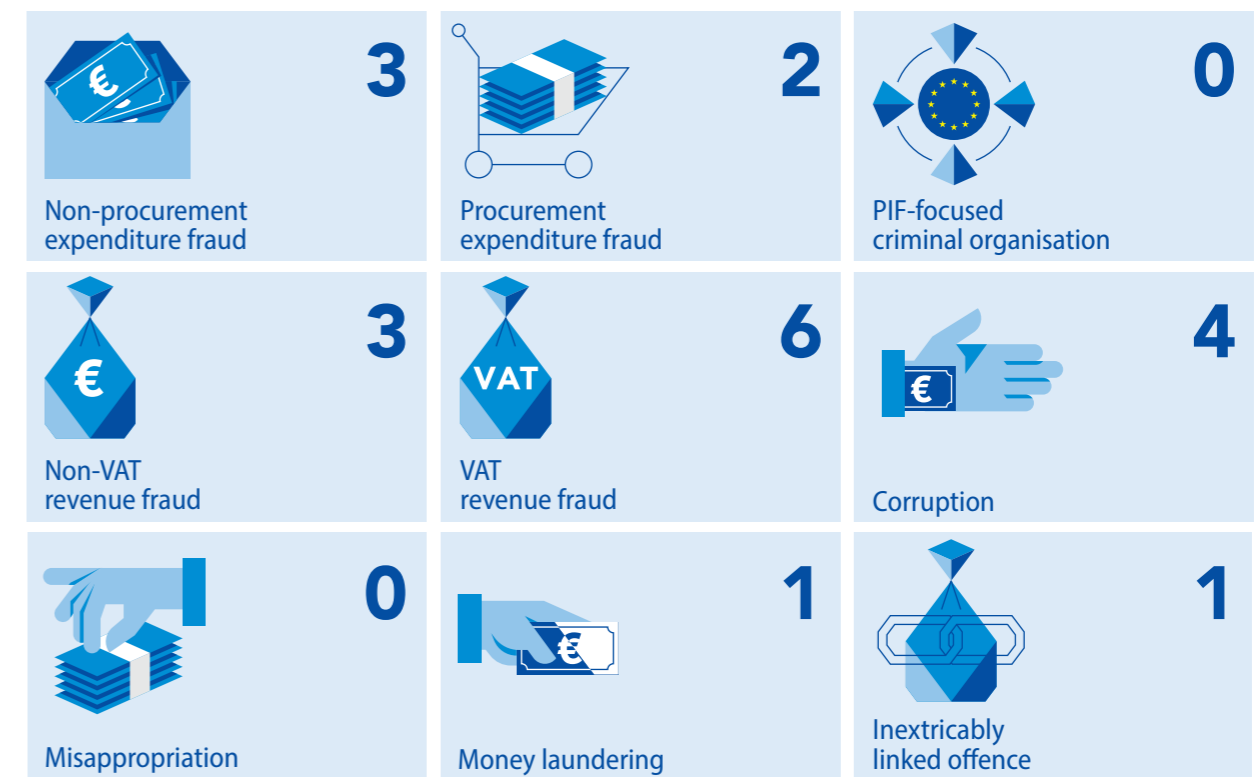
From EU institutions, bodies, offices and agencies	2	From private parties	1 ¹⁷
From national authorities	14	Ex officio	1
TOTAL			18

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	3	Climate and environment programmes	0
Maritime and fisheries programmes	1	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	0

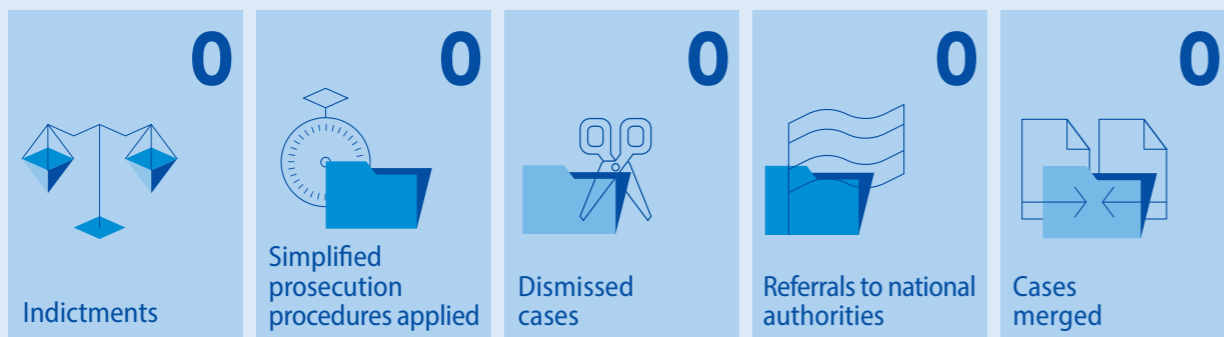
NETHERLANDS



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **4**
European Delegated Prosecutors (Active): **2**



RECEIVED REPORTS/COMPLAINTS

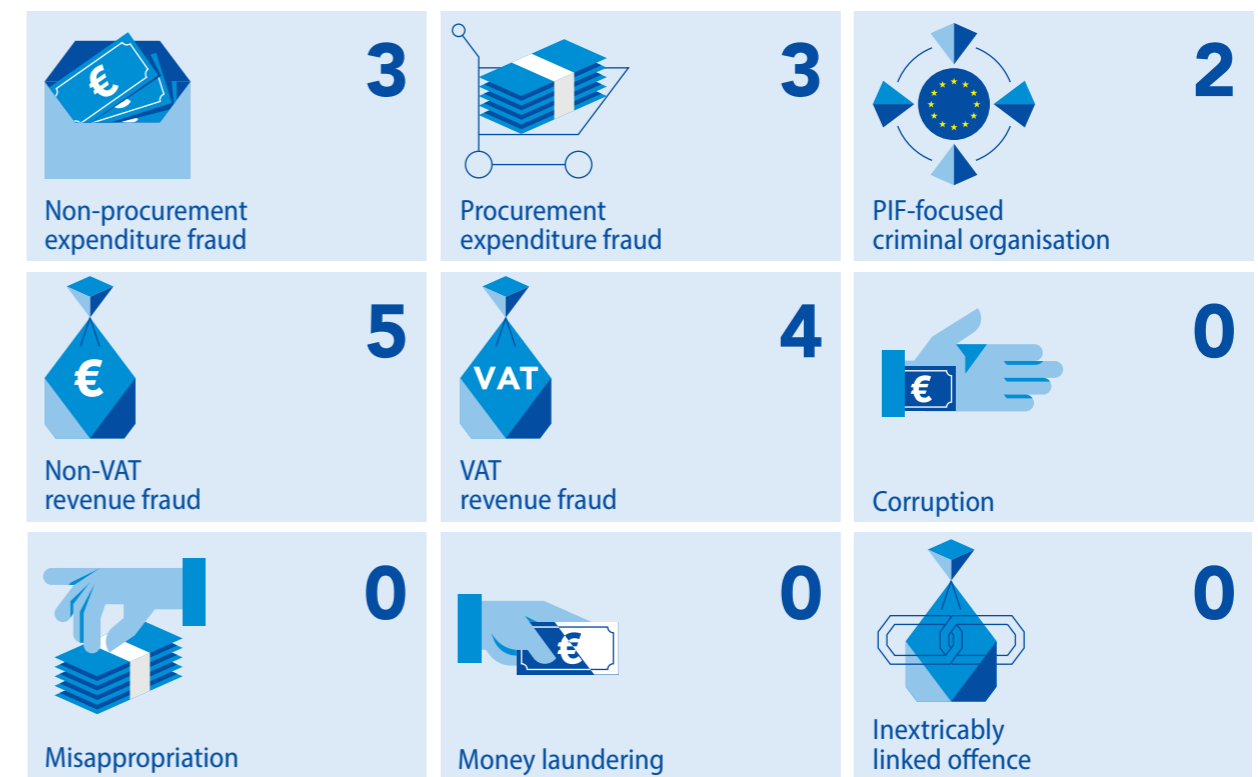
From EU institutions, bodies, offices and agencies	1	From private parties	1 ¹⁸
From national authorities	5	Ex officio	0
TOTAL			7

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

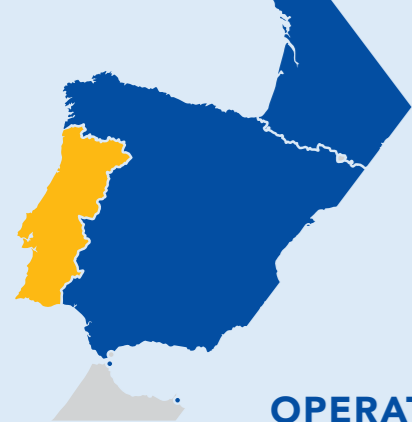
TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	0	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	0	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	0



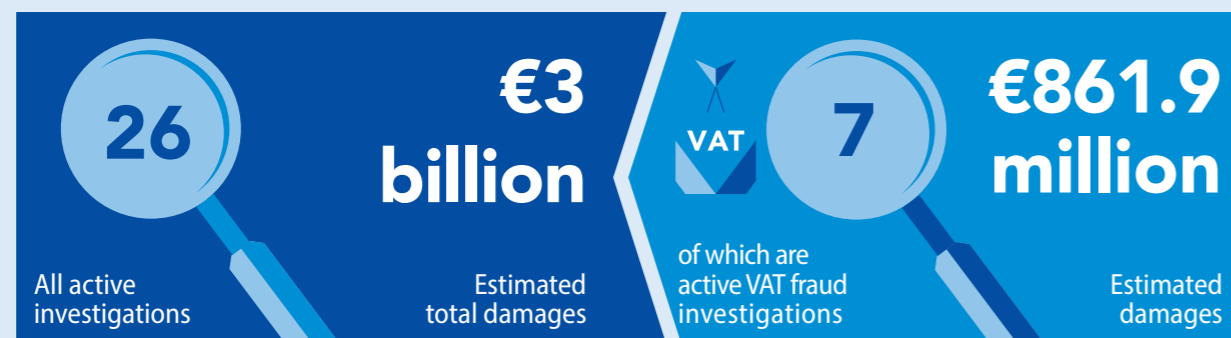
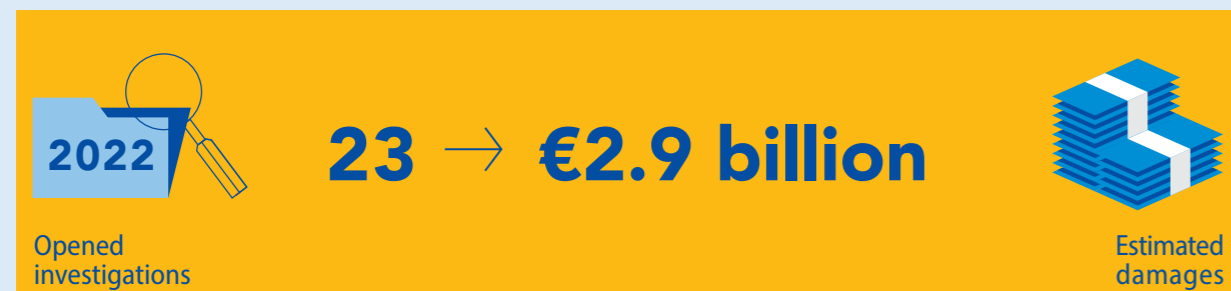
PORTUGAL



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **4**
European Delegated Prosecutors (Active): **4**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	2	From private parties	3¹⁹
From national authorities	27	Ex officio	1
TOTAL			33

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	1	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	2
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	5	Asylum, migration and integration programmes	0
Education and culture-related programmes	0	Industry, entrepreneurship and SMEs programmes	1
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	0	Other programmes/doubt cases	2

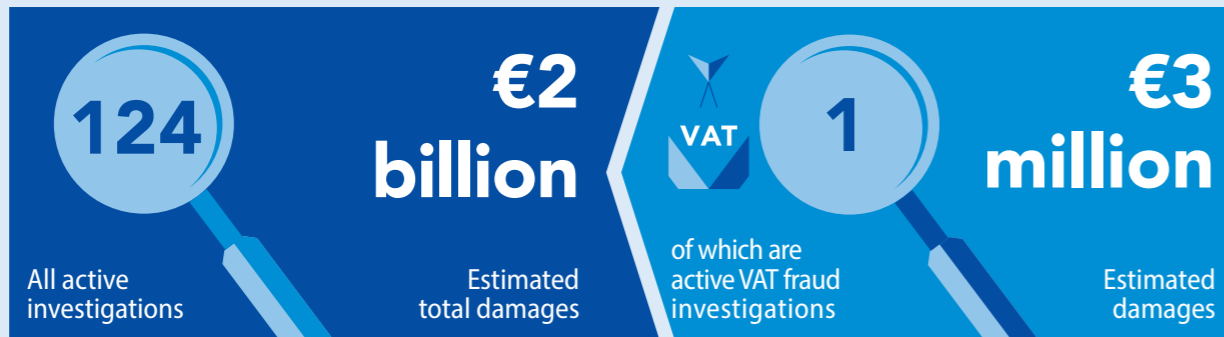
ROMANIA



OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **25**
European Delegated Prosecutors (Active): **11**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	9	From private parties	20 ²²
From national authorities	274	Ex officio	0
TOTAL			303

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	5
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	1
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

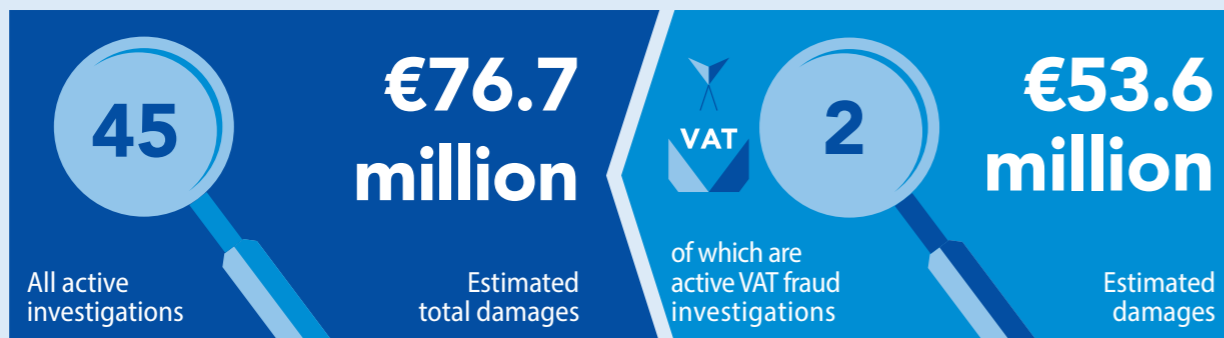
Agricultural and rural development programmes	24	Climate and environment programmes	0
Maritime and fisheries programmes	3	Recovery and resilience programmes	3
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	3
Regional and urban development programmes	39	Asylum, migration and integration programmes	2
Education and culture-related programmes	2	Industry, entrepreneurship and SMEs programmes	3
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	14	Other programmes/doubt cases	25

SLOVAKIA



OPERATIONAL ACTIVITY DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **2**
European Delegated Prosecutors (Active): **6**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	0	From private parties	12²³
From national authorities	47	Ex officio	0
TOTAL			59

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	0
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	1
	Number of extraordinary legal remedies against court decisions	0
	Convictions	1
	Acquittals	0

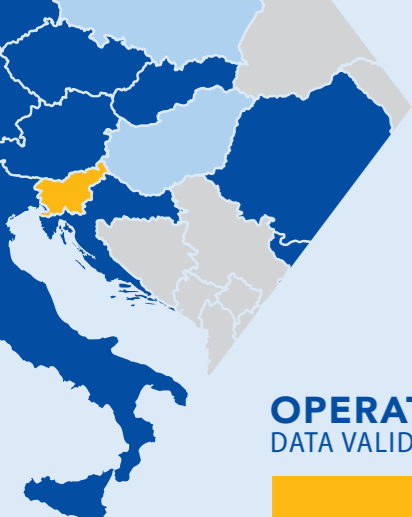
TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	12	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	6	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	2	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	4	Other programmes/doubt cases	6

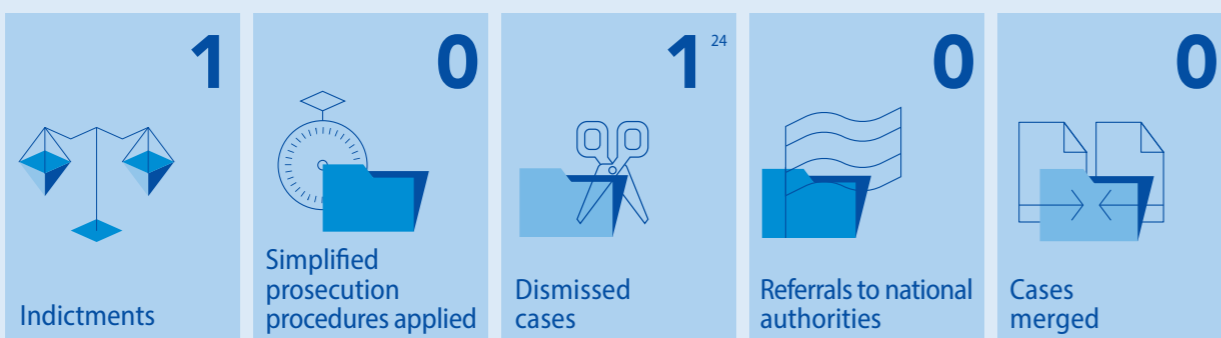
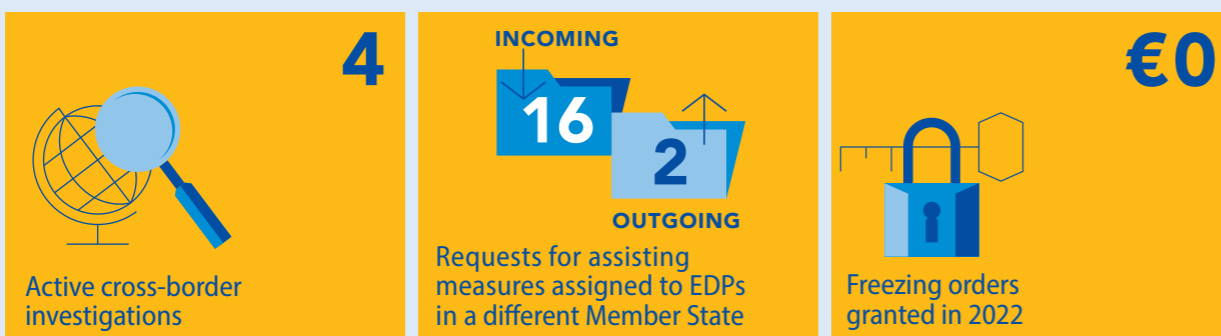
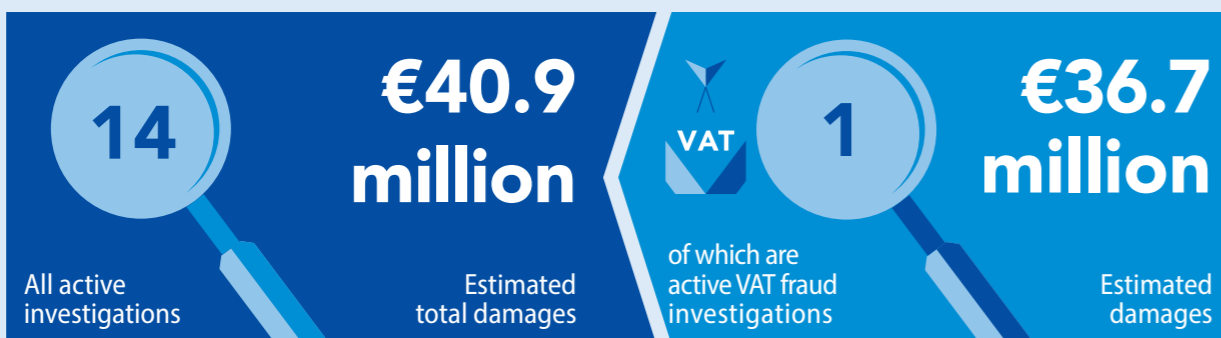


SLOVENIA



OPERATIONAL ACTIVITY DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **5**
European Delegated Prosecutors (Active): **2**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	0	From private parties	4 ²⁵
From national authorities	13	Ex officio	0
TOTAL			17

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	1
	Number of first court decisions	1
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	1	Climate and environment programmes	0
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	5	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	0	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	1	Other programmes/doubt cases	1

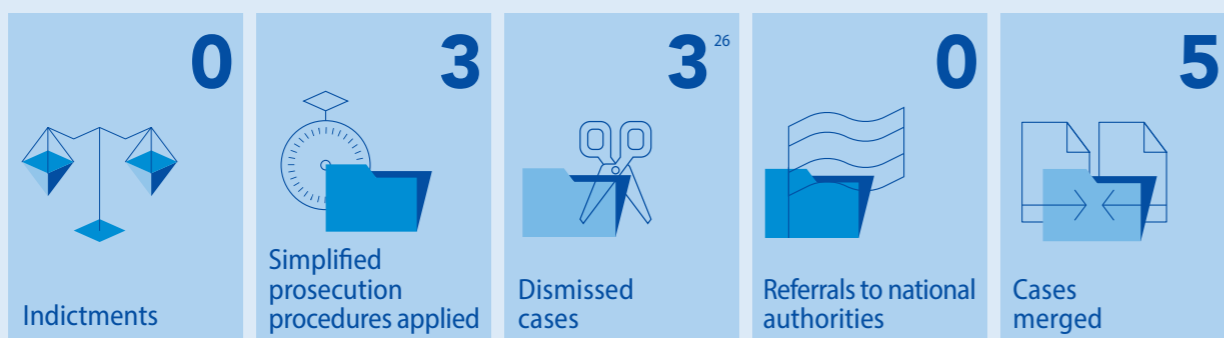


SPAIN



OPERATIONAL ACTIVITY DATA VALID ON 31 DECEMBER 2022

National European Delegated Prosecutors' Assistants: **8**
European Delegated Prosecutors (Active): **7**



RECEIVED REPORTS/COMPLAINTS

From EU institutions, bodies, offices and agencies	8	From private parties	15 ²⁷
From national authorities	49	Ex officio	4
TOTAL			76

JUDICIAL ACTIVITY IN CRIMINAL CASES

	Ongoing cases in the trial phase	3
	Number of first court decisions	0
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	0
	Number of extraordinary legal remedies against court decisions	0
	Convictions	0
	Acquittals	0

TYOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

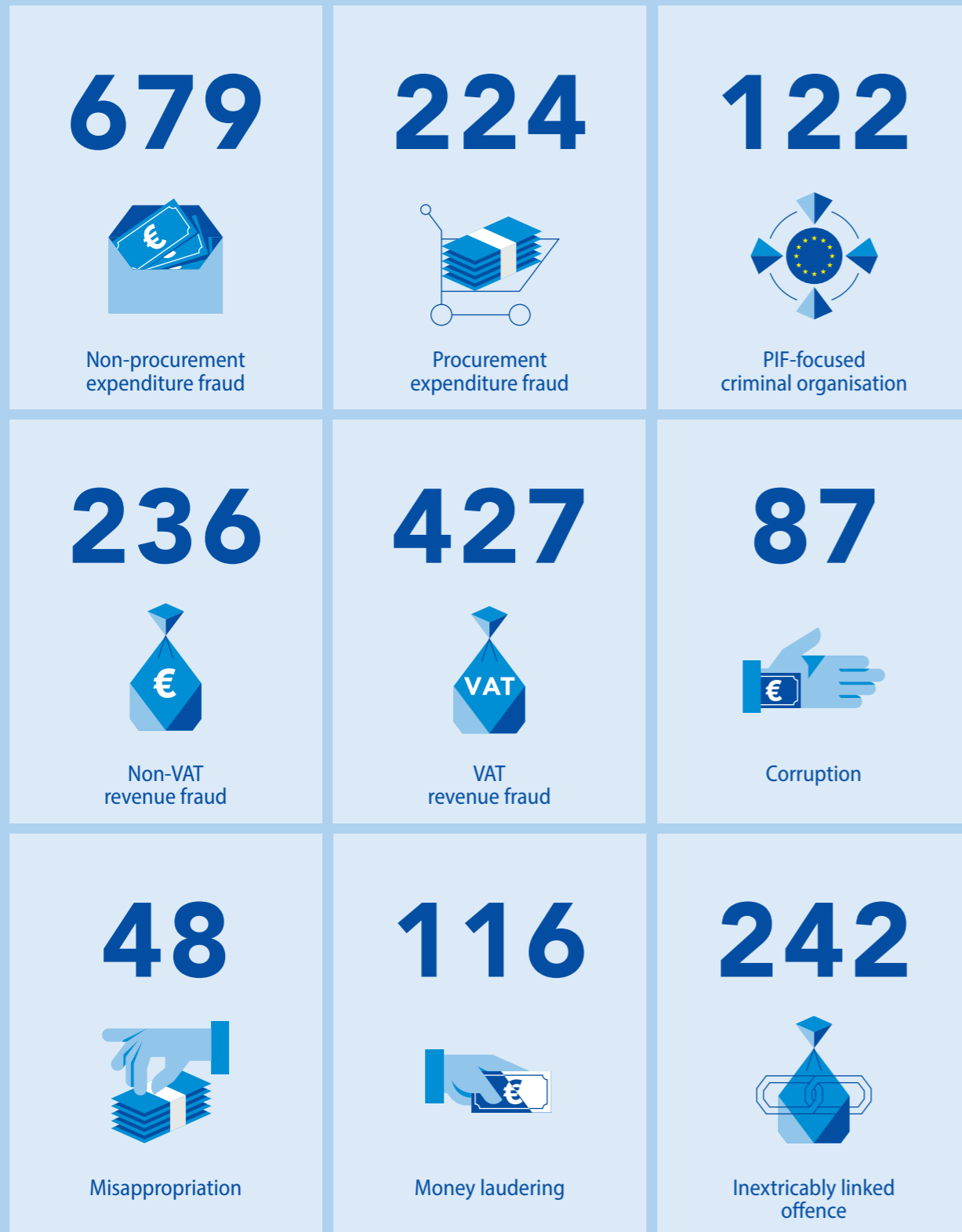
NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE



NUMBER OF ACTIVE EXPENDITURE FRAUD CASES

Agricultural and rural development programmes	11	Climate and environment programmes	1
Maritime and fisheries programmes	0	Recovery and resilience programmes	0
International cooperation programmes	0	Mobility and transport, energy and digitalisation programmes	1
Regional and urban development programmes	6	Asylum, migration and integration programmes	0
Education and culture-related programmes	1	Industry, entrepreneurship and SMEs programmes	0
Research and innovation programmes	1	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	4	Other programmes/doubt cases	3

Typologies identified in our cases



NON-PROCUREMENT EXPENDITURE FRAUD

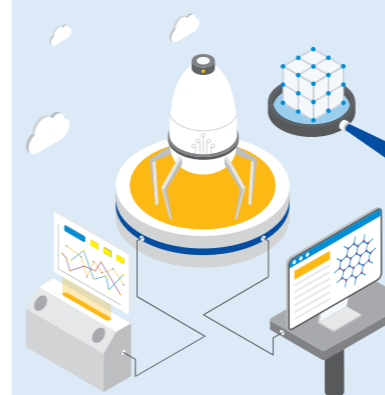
By the end of 2022, around **31%** of the offences investigated by the EPPO concerned **alleged non-procurement expenditure fraud**. This fraud is committed in the form of the use or presentation of false, incorrect or incomplete statements or documents, which has, as its effect, the misappropriation or wrongful retention of funds or assets from the EU budget or budgets managed by the EU, or on its behalf.

During the reporting period, the EPPO identified patterns of fraud related to EU funds in sectors such as agriculture and fisheries, infrastructure and regional development, healthcare, social affairs, youth and labour, research and innovation, and support for small to medium-sized enterprises (SMEs). Recovery funds related to the Covid-19 pandemic were also targeted by fraudsters.

Common patterns of this type of fraud include:

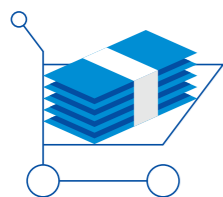
- **Claiming EU subsidies with false declarations** regarding specific funding requirements (such as eligibility and exclusion criteria), or by **creating artificial circumstances** in order to meet eligibility conditions;
- **Submitting inflated additional costs, false statements** regarding the payment of experts or subcontractors, or **false invoices** to artificially increase the price of the purchased equipment in order to claim higher EU subsidies;
- **Manipulating financial statements** (e.g. by misrepresenting staff costs) to increase the amount of the payments distributed under research grants;
- **Claiming and receiving double funding**, where, through deceit, an activity is funded several times by different authorities (often in different Member States), who are unaware of the contributions the others have made.

First EPPO indictment in Czechia: €5.5 million lost due to 17 fraudulent subsidy projects²⁸



On 28 June 2022, the EPPO filed its first indictment in Czechia, against three persons and three legal entities accused of subsidy fraud, damage to the EU's financial interests and the legalisation of proceeds of criminal activity.

From 2011 to 2021, the accused persons allegedly submitted applications for subsidies and requests for payments for the research of nanobots, without the intention of executing the subsidised projects in the required way. They are accused of providing false documentary evidence on the necessity of the projects, fictitious assessments for the evaluation of these projects, fictitious invoices and contracts. It is thought that in total, 17 subsidy projects were affected by false information, causing damages to the Czech and EU budgets of around €5.5 million.



PROCUREMENT EXPENDITURE FRAUD

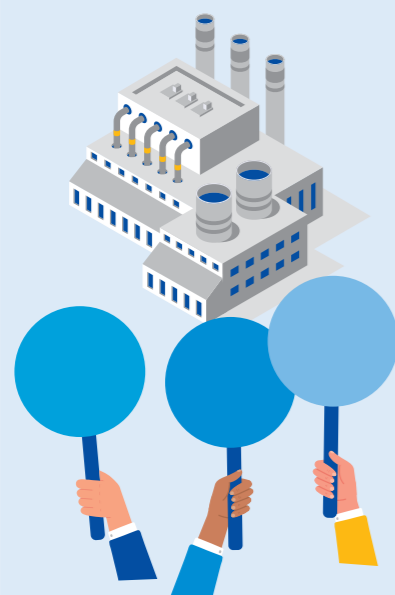
Around **10%** of the offences investigated by the EPPO by the end of 2022 concerned **suspected procurement expenditure fraud**. This fraud is predominantly committed via the use or presentation of false, incorrect or incomplete statements or documents. Sometimes, documentary forgery is committed as an inextricably linked offence. Several cases include the involvement of corrupt public officials.

During the reporting period, the EPPO identified patterns of fraud related to EU funds in sectors such as agriculture, infrastructure and regional development, education, research and innovation, social affairs and human resources. In addition, fraud concerning funds related to the Covid-19 pandemic is under investigation.

Common patterns of this type of fraud include:

- **Submitting false declarations** in tendering procedures, falsely indicating that the suspect meets the requirements of the tender;
- **Submitting false documents** to conceal the quality of contractually agreed works or materials used (e.g. violation of technical requirements, lack of necessary environmental permits, use of lower quality materials);
- **Collusive bidding, manipulation of tenders**, unlawful 'favouritism' linked to public contracts to award the tender to a specific economic operator;
- **Intentional splitting** of the tender by the managing authority into different procedures, permitting the same beneficiaries to avoid evaluation by the European Commission.

Four convicted in Latvia of procurement fraud²⁹



In September 2022, following an investigation by the EPPO, the District Court of Riga convicted four persons of organising a fraudulent tendering procedure, through which they had obtained €780 000 in EU funds.

The tender, partly funded by the EU and organised by a Latvian company that produces water-heating radiators, was for a contract to construct a new production facility. The four persons colluded to produce fake documents in order to secure this contract for a second company, also involved in the fraud.

The legal representatives of the two companies and an employee of the bidder company were assisted by an EU funds consultant in drawing up the false documents, which included fictitious bids with higher prices, to give the appearance of the advantageous nature of the bid presented by the chosen company. Despite receiving an economically cheaper offer that complied with the requirements, the members of the group falsified documents pointing to the non-conformity of the valid proposal, thus misleading the national agency that evaluates the legality of such procedures. In this manner, the company organising the tender obtained €1.7 million for the project, of which €780 000 was financed by the European Regional Development Fund.

Thanks to the EPPO investigation, the unlawfully obtained EU funds were fully recovered before the trial.



VAT REVENUE FRAUD

By the end of 2022, approximately **20%** of the offences investigated by the EPPO concerned the **most serious forms of VAT fraud**, connected with the territory of two or more EU Member States and causing total damages of at least €10 million. This fraud is predominantly committed through the use or presentation of false, incorrect or incomplete VAT-related statements or documents. The involvement of 'missing trader' companies and sophisticated criminal organisations acting across borders are defining elements of this type of fraud. The overall estimated damages in VAT fraud cases investigated by the EPPO amount to around €6.6 billion.

The sectors subject to this type of fraud included automotive, electronic and textile merchandise, VoIP services, heavy machinery, energy and pharmaceutical products, IT hardware and software, and alcoholic and non-alcoholic beverages.

Common patterns of this type of fraud include:

- **Carousel fraud** perpetrated by organised crime groups through 'missing trader' companies acting in several Member States. This type of fraud scheme is often linked to money laundering involving the property derived from the VAT fraud scheme;
- **False declaration** of the origin of goods imported from a third country to avoid payment of VAT and anti-dumping duties;
- **Abuse of Customs Procedure 42**, where the goods are submitted to the payment of customs fees but are exempt from the payment of import VAT at the border, under the assumption that VAT will be paid in the Member State where the goods are effectively sold;
- **VAT fraud committed by private persons** by using the mechanism of filter companies and so-called 'paper mill' companies, which issue invoices for non-existent operations, in connection with the operation of introducing into the European Union goods produced in third countries.

VAT carousel fraud scheme involving platinum coins³⁰



Three suspects were convicted in 2022 (while other court proceedings are still ongoing), in an EPPO investigation into a large-scale VAT fraud scheme involving platinum coins, operated by a criminal group composed of several natural and legal persons residing in different participating Member States. The core of the criminal activity was located in Germany, and the money laundering was primarily organised in Czechia and Slovakia, with links to Romania.

The main aim of the group was to organise and operate a sales tax fraud scheme, which involved the repeated circulation of platinum coins through the same companies. Some of these companies – the so-called 'missing traders' – did not fulfil their tax obligations, and therefore permitted another company, based in Germany – the so-called 'broker' – to claim an undue VAT credit. The estimated tax losses from these criminal activities amount to approximately €33.7 million.



NON-VAT REVENUE FRAUD

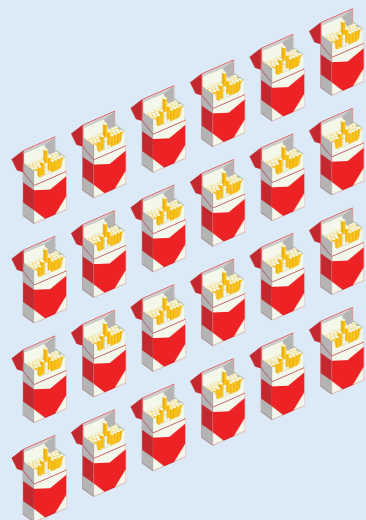
By the end of 2022, around **11%** of the offences investigated by the EPPO concerned **non-VAT revenue fraud** – in particular, customs and anti-dumping duties fraud – most commonly committed through the use or presentation of false, incorrect or incomplete statements or documents.

This type of fraud notably concerned smuggling and trade in tobacco products, electronics, bicycles, industrial goods, spare parts or perishable goods (e.g. tomato paste), textiles, medical products (e.g. masks and gowns) and cosmetics.

Common patterns of this type of fraud include:

- **Submission of incorrect customs declarations** and false invoices to avoid customs duties and anti-dumping duties, by undervaluing the imported goods, declaring the wrong producer or declaring the wrong country of origin;
- **False import customs declarations** regarding the assembly operations performed upon the imported goods (assembled in an EU country or third country from parts originating in China, e.g. bicycles) to evade customs duty;
- **Importation of e-bikes**, respectively assembled with bicycle parts, which were submitted to anti-dumping duties via the false declaration of the origin of the goods.

First EPPO indictment in Lithuania: Tobacco smuggling³¹



In January 2022, the EPPO referred a criminal case to the Vilnius Regional Court. Two officials of the Vilnius Territorial Customs road post in Šalčininkai are accused of abuse of office, and of assisting in the tobacco smuggling and illegal disposal of excise goods allegedly carried out by two citizens of the Republic of Belarus. All four are accused of acting as an organised group.

The evidence suggests that at the end of 2019, the two Belarusian citizens were in possession of a large amount of cigarettes when they passed a customs post in Lithuania. The Belarusian suspects did not declare the cigarettes, and the Lithuanian customs officials intentionally did not carry out their checks. Over the course of several months, the organised group managed to bring more than 3 million cigarette packs into the territory of the European Union without paying any taxes on the excised goods, causing estimated damages of almost €10 million to the EU and Lithuanian budgets.



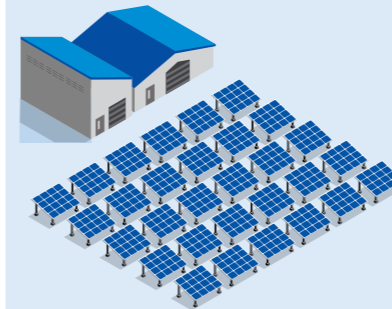
CORRUPTION

Around **4%** of the offences investigated by the EPPO by the end of 2022 concerned **active and passive corruption of public officials** (EU and national officials). Public procurement procedures, in particular, have been found to be at risk of corrupt activity by public officials, either in their capacity as members of evaluation panels or through illicit attempts to influence decision-making in such procedures.

Common patterns of this type of fraud include:

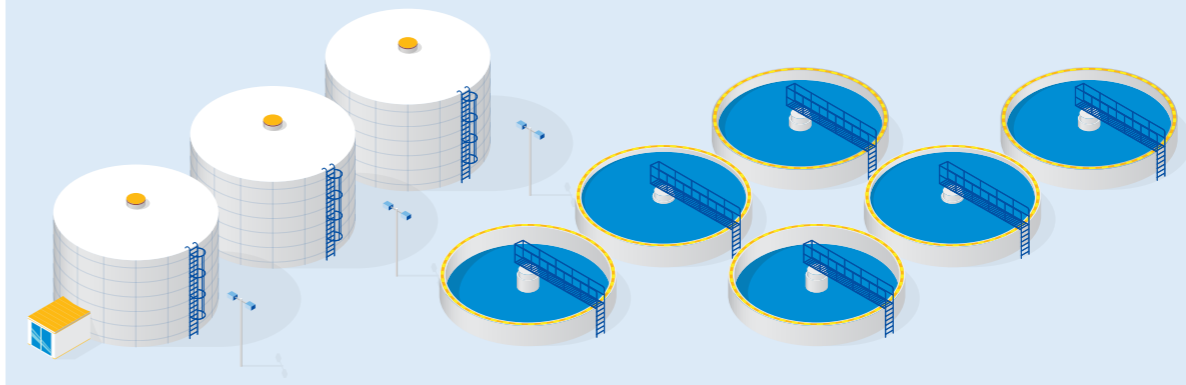
- **Bribery of project officials** in exchange for the **awarding** of EU funds to specific project /service proposals;
- **Bribery of project officials** in exchange for the **approval** of ineligible and inflated additional costs in the project execution phase;
- **Bribery of a public official** in return for **influencing** an ongoing EPPO investigation.

Five convictions in Croatia for illegal favouritism and attempt of abuse of function³²



In May 2022, the EPPO filed an indictment against 10 Croatian citizens, including the mayors of Nova Gradiška and Velika Gorica, for active and passive corruption and abuse of function.

In September and November 2022, the County Court in Zagreb issued verdicts against five of the accused, who were found guilty of illegal favouritism and attempt of abuse of function by manipulating procurement procedures in order to secure the assignment of construction projects, including a solar power plant and a wastewater treatment facility. Other court proceedings are still ongoing. The projects had a total value of €22.6 million, and were all co-financed by the European Union Cohesion Fund and the European Regional Development Fund. Damage to the EU budget was largely prevented thanks to the efficacy of the investigators.



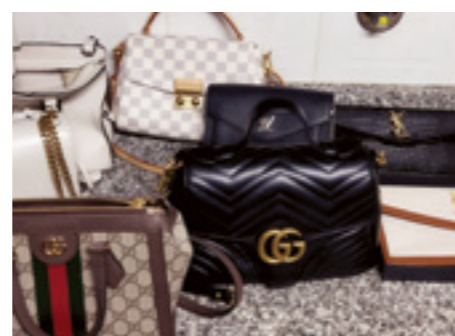
Recovery of the proceeds of criminal activity

In 2022, **210 recovery actions took place in 18 of the participating Member States** (Austria, Belgium, Bulgaria, Croatia, Czechia, Estonia, Finland, France, Germany, Greece, Italy, Latvia, Lithuania, the Netherlands, Portugal, Romania, Slovakia, Spain). **In total, the EPPO requested more than €516 million to be seized, and the seizure of more than €359 million was granted.** This represents 7 times the budget of the EPPO in 2022.

The single highest seizure was more than €49 million in monetary instruments. In 20 cases, a total of more than €14.9 million was recovered before trial. Extended confiscation was requested in 15 instances, in order

to restrain assets towards which some protective measures had been taken by the criminals to avoid confiscation. The EPPO made extensive use of value-based confiscation to enable recovery. The EPPO also made several confiscation requests (20) with the intention to secure possible civil actions.

The main assets seized were bank accounts, followed by real estate properties, vehicles, cash as well as shares, cryptocurrencies, motorboats and luxury items. Criminal merchandise such as clothing products, heavy machinery or e-bike components has been seized and removed from the market, effectively depriving the criminals of the benefit of their illicit activities.



ACTIVITY OF THE COLLEGE

3 Activity of the College

The College of the EPPO is responsible for the general oversight of its activities, and for taking decisions on strategic matters and on general issues arising from individual cases – in particular with a view to ensuring coherence, efficiency and consistency in the prosecution policy of the EPPO throughout the participating Member States.

During 2022, the College met 21 times and adopted 51 decisions³³.

In this period, the College established an asset recovery and money laundering advisory board³⁴ and agreed working arrangements with prosecution authorities in Georgia, Montenegro, the Republic of Albania, the Republic of Moldova, the Republic of North Macedonia, and Ukraine. It also agreed working arrangements with the Hellenic National Transparency Authority, the Ministry of the Interior of the Republic of Croatia, and with the United States Department of Justice and Department of Homeland Security³⁵.

With the benefit of operational experience, the College amended decisions it had previously made regarding the EPPO's internal rules of procedure and operational guidelines on investigation, evocation policy and referral of cases³⁶, the functions and procedures of the Permanent Chambers³⁷, and the declaration of interests of the Members of the College and of the European Delegated Prosecutors³⁸.

As appointing authority, the College appointed the EPPO's accounting officer and European Delegated Prosecutors in Bulgaria, Croatia, Czechia, Finland, France, Greece, Italy, Lithuania, Romania and Slovakia³⁹. It appointed the disciplinary board for cases concerning Members of the College⁴⁰ and it adopted by analogy the European Commission decision on working time and hybrid working⁴¹.

The College delivered its opinion in respect of the EPPO's 2021 final accounts⁴² and in respect of the EPPO's 2021 Consolidated Annual Activity Report⁴³. It adopted the EPPO's budget for the year 2023⁴⁴ and established the EPPO's Internal Audit Capability Charter⁴⁵ and its Internal Audit Capability Activity Plan 2022-2024⁴⁶.



ACTIVITY OF THE PERMANENT CHAMBERS

4 Activity of the Permanent Chambers

The Permanent Chambers monitor and direct the investigations and prosecutions conducted by the European Delegated Prosecutors, ensure the coordination of investigations and prosecutions in cross-border cases and, by implementing the decisions adopted by the College, ensure coherence, efficiency, and consistency in the EPPO's prosecution policy throughout the participating Member States.

Cases are allocated randomly to the Permanent Chambers immediately after registration. Each of the 15 Permanent Chambers consists of a chairperson and two European Prosecutors, who are its permanent members.

Additionally, the European Prosecutor supervising an investigation or prosecution takes part in the deliberations and decision-making of the Permanent Chamber in that individual case.

Each Permanent Chamber relies on legal and administrative support, so as to ensure proper and thorough monitoring of each of the investigations.

In 2022, the 15 Permanent Chambers held altogether 502 meetings.

NUMBER AND TYPE OF PERMANENT CHAMBERS' DECISIONS

REGISTRATION AND VERIFICATION

Decisions instructing the European Delegated Prosecutor to exercise the EPPO's competence	Evocation cases	8
	Initiation cases	24
Decisions to reopen an investigation		0

INVESTIGATIONS

Instructions for EDPs		15
Decisions on the review of assisting measures		0
Decisions to merge (non-domestic) cases		1
Decisions to split (non-domestic) cases		1
Decisions to reallocate to another EDP	In the same Member State	32
	In another Member State	6
Approved requests for exceptionally costly investigative measures		1

CONCLUSION OF CASES

NUMBER OF TERMINATION DECISIONS

Decisions to prosecute before a national court		73
Decisions to apply a simplified prosecution procedure		19
Decisions to dismiss a case		92
Decisions to refer a case	According to Art. 34(1) EPPO Regulation ⁴⁷	39
	According to Art. 34(2) EPPO Regulation ⁴⁸	14
	According to Art. 34(3) EPPO Regulation ⁴⁹	57
Number of cases where national authority did not accept the case (Art. 34 (5) EPPO Reg.)		13

COURT PROCEEDINGS

Decisions to lodge or maintain the appeal	2
Decisions to withdraw the appeal	1

ORGANISATIONAL MATTERS

Decisions on the request of the EP(s) to conduct the investigation personally	0
Decisions to reallocate to another EDP in the same Member State in case of conflict of interest	2
Number of cases reallocated to another Permanent Chamber	38

ACTIVITY OF THE EUROPEAN DELEGATED PROSECUTORS



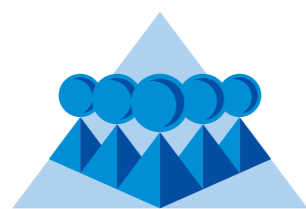
5 Activity of the European Delegated Prosecutors

The European Delegated Prosecutors form the front line of the EPPO, working on the decentralised level in 22 different EU Member States. It is their key responsibility to investigate, prosecute and bring to judgment crimes affecting the financial interests of the EU – including taking timely and legally correct decisions, fulfilling the reporting obligation to the Permanent Chambers and cooperating with other European Delegated Prosecutors in cross-border cases. Additionally, they are responsible for the establishment of contacts and cooperation with national law enforcement agencies, controlling agencies and other relevant partners, and for promoting and introducing the work of the EPPO at the national level.

The offices of the European Delegated Prosecutors are located in 41 cities in 22 Member States. As a rule, the European Delegated Prosecutors have jurisdiction in the whole territory of their respective Member State. While carrying out investigations according to the national rules of criminal procedure, they operate with complete independence from their national authorities.

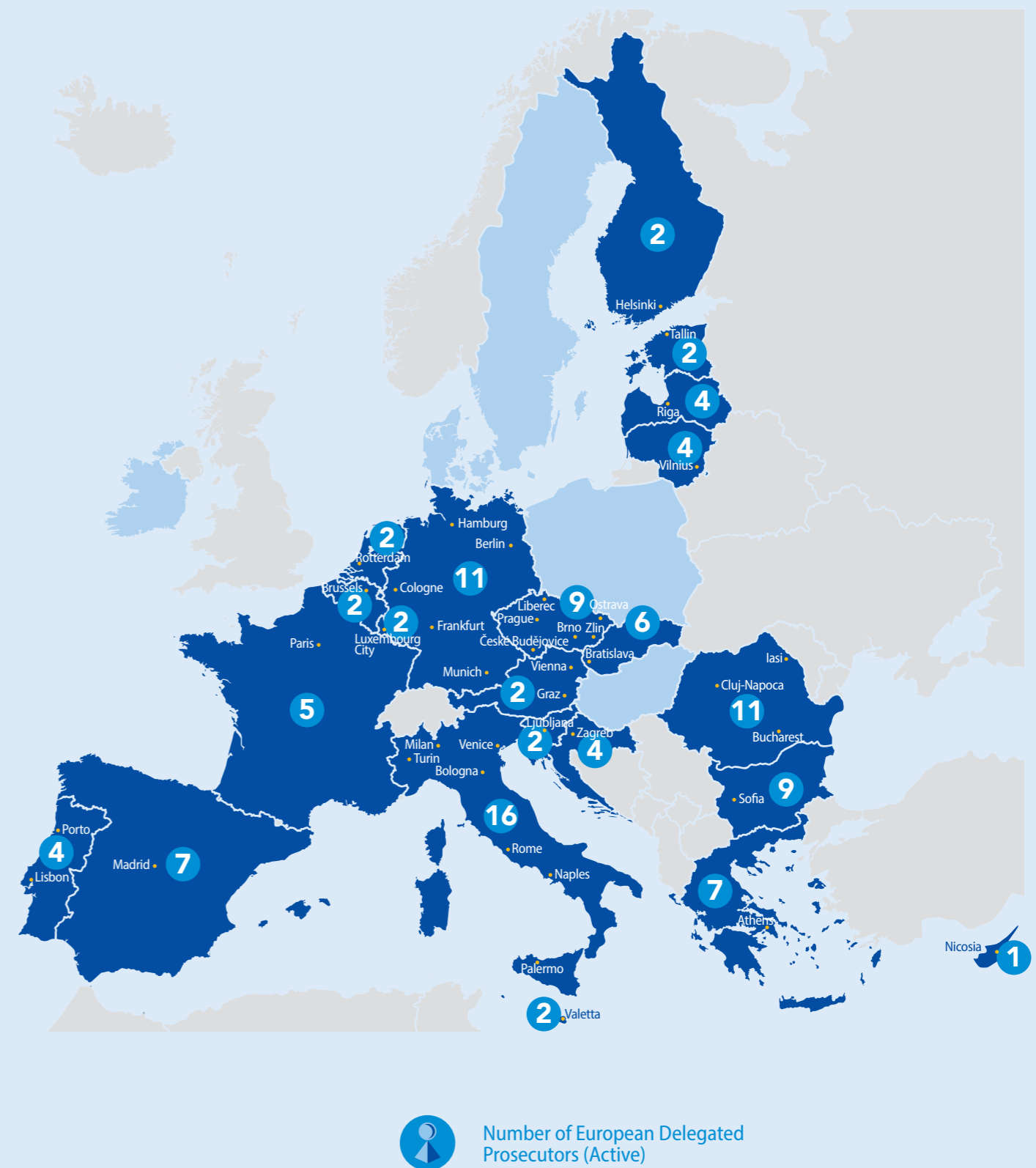
On 31 December 2022, there were **114 European Delegated Prosecutors in active employment.** During the reporting period, **15 European Delegated Prosecutors were appointed** and none were dismissed by the College. In the first phase of its operational deployment, the EPPO estimated that the minimum number of European Delegated Prosecutors should be 140. Considering the steady increase of the EPPO's workload, in agreement with the responsible national authorities, this estimate is being adjusted and a gradual increase of the number of European Delegated Prosecutors in some Member States is being planned.

According to Article 96(6) of the EPPO Regulation, the European Delegated Prosecutors are engaged as Special Advisors, and their rights relating to social security, pensions and insurance coverage are to be maintained under their respective national schemes. This has given rise to several legal and practical challenges regarding the organisation of their missions, leaves and absences, financial rights and obligations.



THE EUROPEAN DELEGATED PROSECUTORS' ASSOCIATION

In order to facilitate better cooperation between the Central Office and the decentralised level of the EPPO in the participating Member States, the European Delegated Prosecutors' Association was formed in December 2022. The Association contributes to the principle of a single office, and aims specifically to better include the European Delegated Prosecutors in the EPPO's internal decision-making processes, to improve their working conditions, and to increase cohesion between the growing number of European Delegated Prosecutors from diverse professional and national backgrounds.



Number of European Delegated Prosecutors (Active)

TRAINING AND WORKSHOPS

In 2022, the EPPO continued efforts to strengthen the professional development and spirit of belonging for the European Delegated Prosecutors who work in 22 different Member States. **Four workshops were organised at the Luxembourg Central Office** on different topics: cross-border investigations; the freezing and confiscation of assets; the investigation and prosecution of VAT carousel fraud; and one 'All-EDP Forum'. This last event in December gathered, for the first time, all active European Delegated Prosecutors for an overview of the achievements of the first 18 months of operations, and a discussion on future challenges and plans for 2023. All workshops also facilitated cooperation on cross-border cases, based on the complex mechanism of Article 31 of the EPPO Regulation.



Besides the workshops, **14 professional training courses** were organised, coordinated and delivered by the consortium of the Academy of European Law and European Judicial Training Network (ERA-EJTN), including on the following topics: EU funding; forensic accounting and financial intelligence analysis; financial investigation and asset recovery; and analytical tools.

Operations and College Support

6 Operations and College Support

MISSION

The Operations and College Support unit **supports the operational activity of the EPPO throughout the entire life cycle of a case** – from the moment information about possible offences is reported to the EPPO, through to the investigation and prosecution phases of the case, until a final decision is adopted.

The Operations and College Support unit also contributes to a **consistent implementation** of the prosecutorial policy by standardisation and sharing of best practices, policy development, knowledge management, digital development, stakeholder engagement and operational translations. The unit is responsible for the scoping of tools needed for the investigative work of the EPPO, with a view to acquiring professional analytical software and securing access to commercial and public databases.

The unit is further responsible for the implementation of the reporting structure of the EPPO, the definition and application of operational workflows and the training of the relevant staff in the use of the Case Management System (CMS) and other operational assignments.

Finally, the unit provides legal and administrative support to the Permanent Chambers, to the College of the EPPO, and to the European Prosecutors. It ensures that the deliberations and decisions of the College of the EPPO are properly recorded, and that all approved decisions are formalised and disseminated.

ORGANISATION

The Operations and College Support unit is composed of two sectors:



The Registry and Verification Sector is mainly responsible for processing the information reported to the EPPO pursuant to Article 24 of the EPPO Regulation, for managing the operational aspects of the EPPO's cooperation with its partners and for providing support to the investigations. The sector is divided into four teams, with 22 dedicated country desks responsible for processing information reported from each participating Member State, and two specialised desks responsible for processing information reported by IBOAs and private parties.



The European Prosecutors' Support Pool Sector is responsible for providing operational legal support to the Central Office – namely the European Chief Prosecutor, the College of the EPPO, the Permanent Chambers, and the European Prosecutors. This includes case-related legal analysis and advice, the definition and implementation of operational procedures, monitoring the consistency of the internal practice, and facilitating the interactions within the Central Office, as well as with the European Delegated Prosecutors.



PROCESSING OF REPORTED INFORMATION

NATIONAL AUTHORITIES AND IBOAS

In 2022, the EPPO processed **1258 crime reports from national authorities** and **103 crime reports from IBOAs**. Sources of the reports include all 22 participating Member States, 7 IBOAs, 3 non-participating Member States and 9 third countries.

The reporting of information is done via a **direct secure connection** – EPPOBox⁵⁰ – established between the Central Office and the EPPO offices in the participating Member States, as well as the reporting authorities and IBOAs. For secure communication with Europol, the EPPO uses the Secure Information Exchange Network Application (SIENA).

The EPPO has continued to work closely with the national authorities of the Member States in the development of the reporting network and in the designation of the competent authorities pursuant to Article 117 of the EPPO Regulation. By the end of 2022, the reporting network of the EPPO has expanded to 538 EPPOBox users – which is 191 more than last year. This includes 13 of the designated authorities from the Member States connected directly with the Central Office in Luxembourg. Direct connection was also established with key EPPO partners at EU level, including Europol, Eurojust, the European Anti-Fraud Office (OLAF), the European Commission, the European Court of Auditors, the European Investment Bank and the European Central Bank.

PRIVATE PARTIES AND LEGAL ENTITIES

In 2022, the EPPO processed **1924 reports from private parties; 540 were follow-up submissions or multiple reports**, relevant to existing EPPO cases, and there were **88 new registration cases** in the CMS Fraud Case⁵¹. The highest number of new registration cases reported to the EPPO's Central Office were from Bulgaria (23), Spain (14), Romania (13) and Croatia (17).

In total, **1296 reports from private parties** were assessed as manifestly **outside** of the EPPO's competence, and were **referred** to the national authorities or to the IBOAs, **deleted/destroyed**, or **returned** to sender. The highest number of complaints assessed as manifestly outside of the EPPO's competence were from Croatia (162), Bulgaria (159), Spain (137), Romania (120) and Germany (92).

The EPPO has also received private parties' reports originating in non-participating Member States – Hungary (22), Poland (17), Denmark (7) – as well as 85 complaints from citizens of third countries (UK, USA, Moldova, Türkiye, Albania, Serbia, Chile, Montenegro, Paraguay and others).

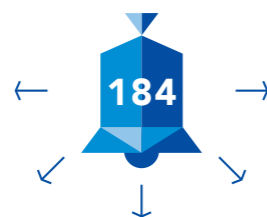
SPECIALISED SUPPORT TO EPPO INVESTIGATIONS

In 2022, the Operations and College Support unit significantly scaled up its ability to provide specialised support to the European Delegated Prosecutors in their investigations.

Notably, the unit contributed to the development and implementation of innovative investigative approaches, particularly in tackling complex cross-border cases characterised by vast international ramifications. In addition, the unit has been able to identify, procure and test additional tools needed

to support the investigations of the EPPO. Access was secured to a number of commercial and public databases across the 22 participating Member States, and new professional analytical software was acquired.

This table outlines the main types of assignments that were performed during the reporting period under this chapter of activities. Priority continued to be given to cases where significant added value may be achieved through the support activities performed at the Central Office level.



Requests for specialised support, 2022

Case area	<ul style="list-style-type: none"> Complex national cases; Cross-border cases; VAT carousel fraud cases; Evasion of anti-dumping and countervailing duties; Missing Trader Intra-Community (MTIC) fraud cases; Tobacco smuggling cases; Cases involving EU officials; Cases involving persons with immunities on national and EU level; Large procurement and other expenditure fraud cases, etc.
Type of task	<ul style="list-style-type: none"> Assessment of evidence; Preparation of an investigation plan; Organisation of coordination meetings and action days, both in Luxembourg and abroad; Participation in investigative measures in situ; Support to competent national authorities in cross-border cases; Collection of documents; Asset-recovery planning, coordination and implementation; Analysis of customs, fiscal and financial information; Open source and commercial database analysis, and others.
Outcome of support	<ul style="list-style-type: none"> Financial investigation report; Legal support; Case material assessment; Analytical report; Databases and open source intelligence report; Translation tasks; Calculation of damages; Investigative coordination; Asset-recovery planning, coordination and implementation; Freezing or seizure of assets; Evidence collection, and others.

CASE MANAGEMENT SYSTEM AND IT

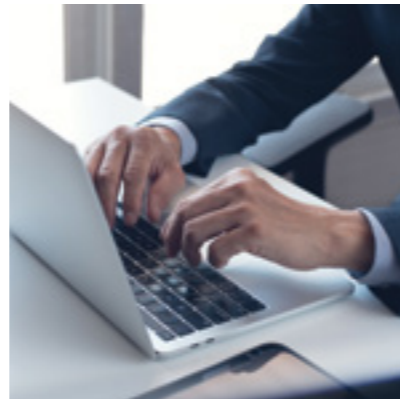


7 Case Management System and IT

The IT, Security and Corporate Services unit is implementing **two major programmes**: the **IT Autonomy Programme**, to offer a complete catalogue of administrative IT services fully managed internally, and the **CMS Programme**, to further develop the digitalisation of the organisation in its core business area.

IT AUTONOMY PROGRAMME

In 2022, the IT Autonomy Programme began to take shape, as some of the necessary resources were onboarded and the team began to design the systems that will be required to run IT operations autonomously. The first version of the first user-oriented project, the EPPO Intranet platform, was delivered, and the first version of the EPPO Business Continuity and Disaster Recovery plan was completed. In addition, the choice of solutions for the EPPO Records and Document Management System was concluded and the preparation work was completed.



CMS PROGRAMME

After the initial focus on operations and the timely processing of the backlog of cases, the **Case Management System (CMS)** evolved during 2022 from one application into an ecosystem of tools. These CMS tools have been designed and developed to deliver, in a fully independent, secure and compliant manner, the critical capabilities required in the daily analytical and casework operations.

The growing user community and user needs were reflected in a new governance model, implemented at the beginning of 2022. The user representation in the Steering Committee was enforced with specific topic subgroups, meeting regularly during the year and proposing strategic approaches for the development of the CMS. Mandatory compliance controls have been part of the governance model by inclusion of the Data Protection and IT Security roles in the governance decisions. The PM2-Agile methodology has been adopted and tailor-made to the needs of the programme – with specific templates, approval gates, and a prioritisation process allowing for efficient resource allocation.

The development of the CMS ecosystems delivered, in an iterative approach, the required business functionalities: the integration of the digital signature within CMS, based on EU Sign services; the implementation of changes required by the new internal rules of procedure; additional roles and workflows to support the

activities of the Permanent Chambers; and the functionalities for enhanced collaboration on cross-border cases. The machine translation functionalities have been improved, with new translation engines and additional use cases for new document types.

Additional new projects have been launched, following strategic College decisions and organisational approaches, to promote and support the digitalisation of the judicial activities: initiation of collaboration and first steps for an eCodex pilot project; the development of a structured and more effective document management approach in the CMS; and the implementation of the National Assistant role for daily support to the European Delegated Prosecutors.

In the area of analytical tools, steps have been taken to deploy the first tools and develop a data model. Due to the security and data protection compliance requirements, development in this area is a longer-term project. In the backend, the infrastructure upon which the above services rely has been further improved, in terms of security hardening and segregation of environments. The work to provide a second data centre, hosting a duplicate of the EPPO infrastructure, has been completed and the system installation has started. As an interim disaster recovery measure, the EPPO has implemented an off-site backup location for the EPPO's core applications.

HUMAN RESOURCES AND STAFF DEVELOPMENT



8 Human resources and staff development

The EPPO's priority in 2022 – as in the previous year – was to **identify, recruit and onboard a significant number of collaborators**. To this end, a large number of recruitment and onboarding campaigns were run, broadening in number and type the range of collaborators the EPPO relies upon – in particular, the introduction of Seconded National Experts (SNEs). Efforts were also made to clarify the engagement in the EPPO's processes with the national administrations' collaborators, earmarked to support European Delegated Prosecutors' activities in the EPPO's decentralised offices. In parallel, the EPPO progressed in the deployment of the HR regulatory framework specific to its different categories of staff, reviewing the conditions and effectiveness of the provisions for European Delegated Prosecutors.

Reflections were engaged in building a future people-related EPPO strategy, with further developments anticipated in 2023 in the areas of talent management, career development, performance management, etc. Additionally, the EPPO's HR unit is reinforcing compliance and process robustness, as well as service performance monitoring, to keep an overview of the human capital trends within the EPPO.

CENTRAL OFFICE STAFF RECRUITMENT

By 31 December 2022, the EPPO had **initiated and processed 34 selection procedures** and **recruited** (and partly onboarded) **151 additional staff**, compared to 2021.

EUROPEAN DELEGATED PROSECUTORS

During 2022, **15 European Delegated Prosecutors** were **appointed**.

LEARNING AND DEVELOPMENT

Compulsory courses were provided to **all newly recruited statutory staff** during 2022 in the areas of safety and security, good administrative conduct, ethics and integrity, anti-fraud strategy, and data protection. **Existing staff** could also benefit from an **ongoing varied offer of courses**, affirming the EPPO's commitment to the **continuous development** of its staff, e.g. on interview techniques and unconscious bias, on fraud in direct expenditure, or a learning session by the Court of Justice on Preliminary Ruling Procedure.

14 training sessions on various elements of the information system and operations standards and processes were organised by the Operations unit, while the Academy of European Law and the European Judicial Training Network provided a further **14 professional development training courses** for the European Delegated Prosecutors, who also had the possibility to attend four workshops at the Luxembourg Central Office on different operational topics. In total, EPPO staff had completed 1844 (online) training sessions by 31 December 2022.

CAREER DEVELOPMENT: RECLASSIFICATION

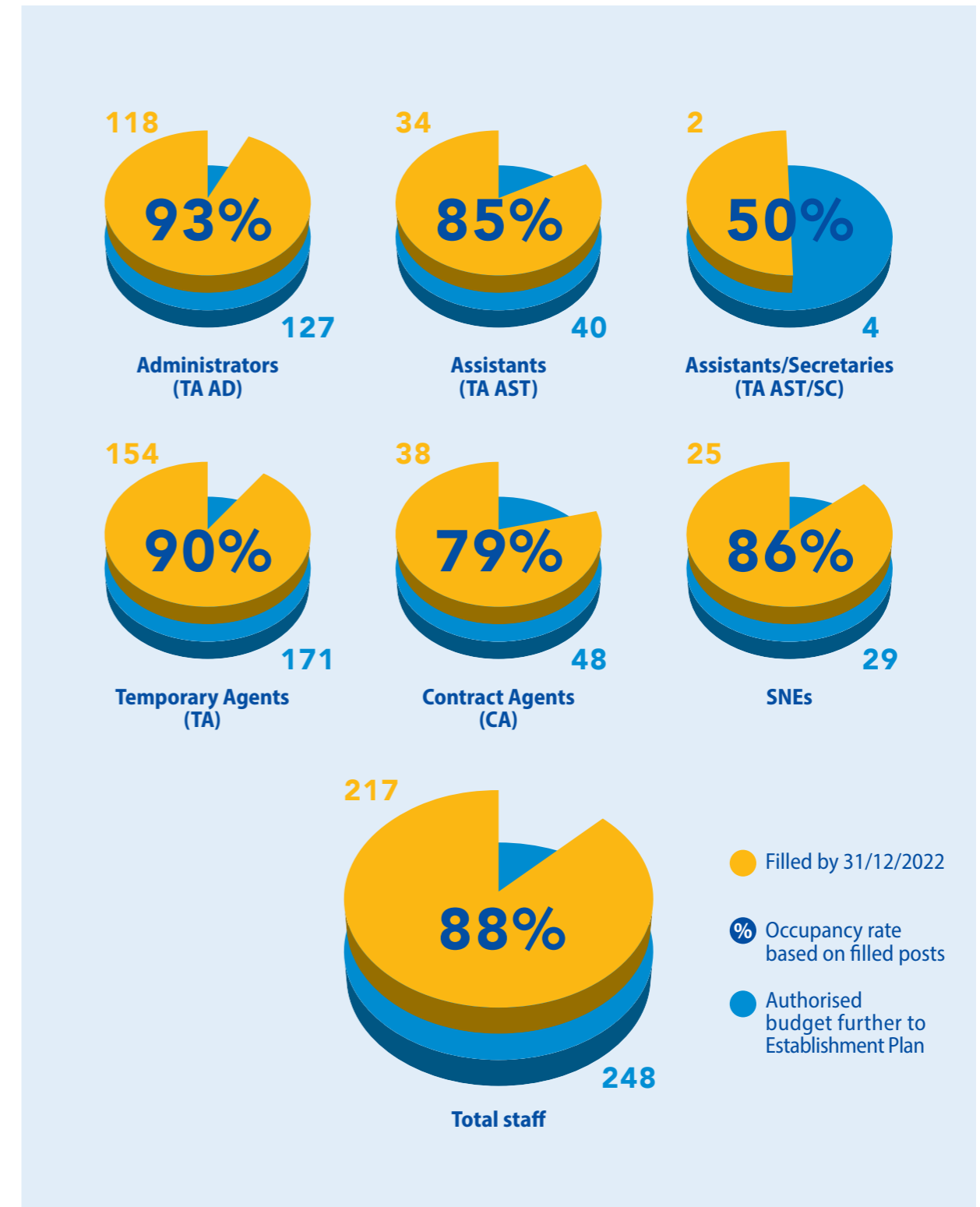
For the first time, the EPPO's HR unit launched the **annual reclassification procedure** based on the comparative examination of merits within each grade of the temporary and contract agents eligible for reclassification. The reclassification exercise brought 30 staff members to the first step of the next higher grade of their function group.

STAFF COMMITTEE

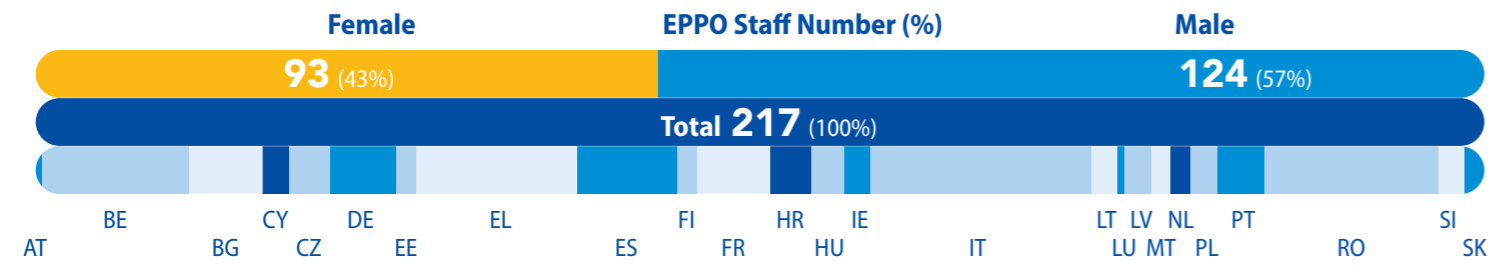
The first **Staff Committee** was instituted in 2022, with a view to supporting a continued and constructive dialogue between EPPO staff and administration.



ESTABLISHMENT PLAN AND OCCUPANCY RATE



STAFF DIVERSITY
 STATUTORY STAFF BY GENDER AND NATIONALITY

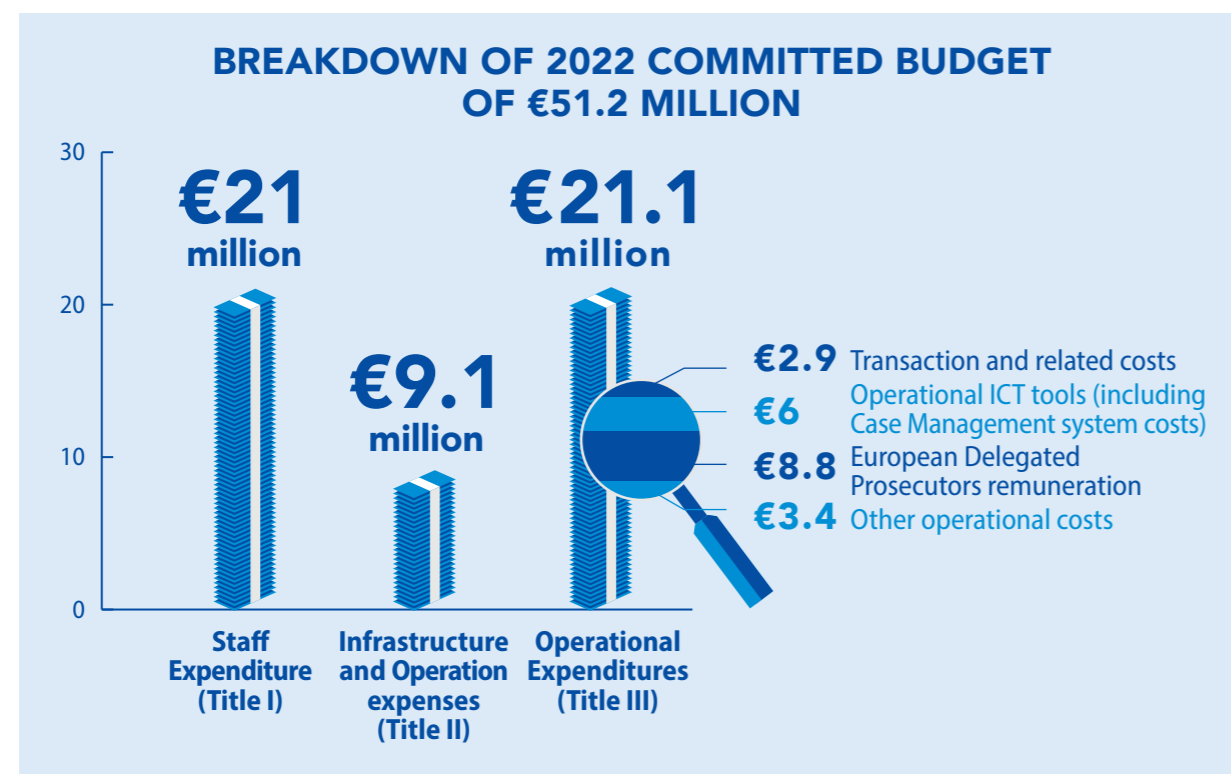


FINANCIAL RESOURCES AND THEIR MANAGEMENT

9 Financial resources and their management

The budget of the EPPO is financed by the General Budget of the European Union in the form of a subsidy. In 2022, **€51.2 million** was ultimately budgeted for the delivery of the EPPO's mission, compared to **€35.5 million** in 2021 (+44%). The main drivers in this budget evolution were: a strong dynamic in infrastructure and ICT costs, such as intensification of efforts to prepare for IT autonomy from the European Commission; the enlargement of the EPPO's premises; and the speed-up of the Case Management System (CMS) ecosystem consolidation and further developments.

By the year's end, **98% of this budget was committed** and **77% paid**. 21% of 2022 payment appropriations were carried over to 2023, due to the execution of underlying activities in the last part of 2022.



PROCUREMENT

The EPPO signed **212 specific contracts** under existing inter-institutional framework contracts, for a total amount of more than €12 million. In June 2022 the EPPO signed its most advanced own contractual instrument it has established to date, for the Provision of Services in the field of Information Systems, for a total maximum value of €15 million.

INTERNAL AUDIT

The Internal Audit Service is established as the EPPO's Internal Auditor for non-operational matters by the EPPO's financial regulation. The College decided to establish a complementary and supplementary Internal Audit Capability (IAC), and hired an Internal Audit Officer to head that function. The IAC function is designed to help the EPPO accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. The College adopted the IAS's and IAC's Internal Audit Charters, and risk-based audit plans, identifying the Internal Auditing priorities for 2022–2023.

TRANSPARENCY AND RELATIONS WITH THE GENERAL PUBLIC AND THE PRESS

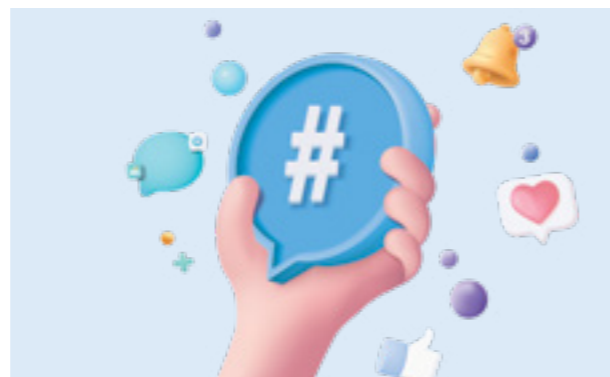
10 Transparency and relations with the general public and the press

In 2022, the EPPO received a total of **18 initial applications** which were registered as **public access requests**⁵², and replied to them. One was followed by a confirmatory application, upon which the initial decision to refuse access was upheld. Out of the total figure of registered public access requests, the EPPO granted full access upon three of the applications. In one case, the EPPO granted partial access only, to protect the public interest (as regards international relations). No access could be granted under the EPPO's rules in the remaining 14 cases. In two cases, the applicant did not identify a specific document. In three cases, the EPPO did not hold the requested documents. In nine cases, the EPPO refused to grant access to documents based on the reason that the right to access under Article 109(1) of the EPPO Regulation, and hence the EPPO's applicable rules, do not extend to operational information from case files.

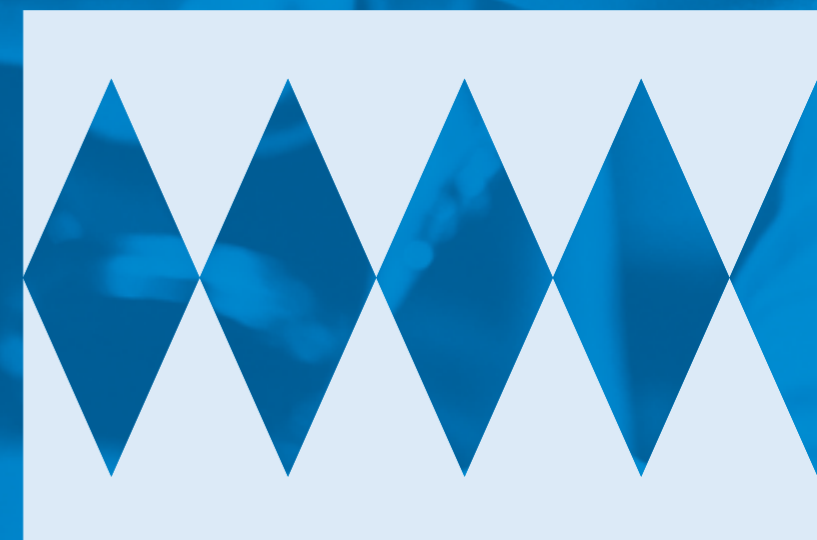
www.eppo.europa.eu

Content on the corporate website www.eppo.europa.eu, launched in 2021, has been constantly updated to better inform and attract the general public, legal practitioners, academics and possible new staff members about the activities of the EPPO. The **'Report a Crime'** web form, which makes it possible to report a crime directly to the EPPO, has been translated into all official EU languages (previously it was only those of the participating Member States). On 31 December 2022, **284 documents** were publicly available on the website.

Media interest in the EPPO remained very high throughout 2022, including from top-tier global media outlets – especially around the time of the first anniversary of operations, and with the public announcement of some of our operational results. In 2022, we published 117 news updates on the website, and many more on social media. **The EPPO has official accounts on Twitter, LinkedIn and Facebook**, currently with **over 40 000 followers**.



ACTIVITY OF THE LEGAL SERVICE



11 Activity of the Legal Service

The Legal Service has a horizontal role within the EPPO, providing **legal advice and support** to the European Chief Prosecutor, the College, the European Prosecutors and the Administrative Director on the interpretation of the legal framework under Union law regulating the activities of the EPPO.

During 2022, the Legal Service continued to elaborate and prepare for adoption by the College rules and guidelines on operational, administrative and human resources matters.

A significant part of the activity of the Legal Service in 2022 was represented by legal opinions on key aspects related to the EPPO's operation and functioning, as well as the negotiation of working arrangements with authorities from third countries, Member States and IBOAs (for the working arrangements, see Chapter 13).

The Legal Service has also provided legal support on operational matters to the Operations unit and the European Delegated Prosecutors, including, but not limited to, on the application of Article 31 of the EPPO Regulation and cooperation in criminal matters with third countries and non-participating Member States.

2022 is marked by **the first referral for preliminary ruling** in an EPPO investigation – Case C-281/22. Thus, Oberlandesgericht Wien (Austria) referred to the Court of Justice of the European Union three questions regarding the interpretation of Articles 31 and 32 of the EPPO Regulation, seeking, in essence, interpretation on the extent of the powers of examination by a court in the Member State of the assisting European Delegated Prosecutor, for measures which require judicial authorisation. The Legal Service has prepared and lodged the EPPO's written observations, and members of the Legal Service act as agents on behalf of the EPPO in this case.

Moreover, during 2022, the Legal Service represented the EPPO in four cases before the General Court of the EU. In a fifth case the proceedings have been discontinued.

Members of the Legal Service have been involved in **delivering training** on core EPPO matters to European Delegated Prosecutors and other EPPO staff, as well as to IBOAs. In 2022, the Legal Service created an intranet hub with practical guidance on judicial cooperation in criminal matters between the EPPO and authorities from third countries and non-participating Member States.

DATA PROTECTION



12 Data protection

In 2022, the EPPO continued to increase the amount of personal data it processes, of an operational nature stemming from the increase in cases, but also of an administrative nature, stemming primarily from its significant growth in staff. No new rules with data protection implications were adopted by or presented to the College.

A new operational processing activity allows the EPPO's specialised analysts to perform their work in a dedicated and tailored environment, which underwent a prior consultation process with the European Data Protection Supervisor (EDPS). Work continued as regards the identification of new or additional technological solutions addressing emerging operational needs, with mindfulness to data protection requirements and with close involvement of the Data Protection Officer.



The EDPS conducted its first operational visit to the EPPO's premises in April 2022, and assessed the EPPO's framework for processing operational personal data positively. Additionally, the EPPO took part in a conference organised by the EDPS on the challenges of data protection in criminal justice, where the EPPO **inter alia** urged caution as regards premature discussions on amending its data protection legal framework, and insufficient reflection of its unique status.

The EPPO **received four data subject requests**. Of these, three related to administrative personal data, and one related to operational personal data. One complaint, which had commenced in 2021 and culminated in the form of a case in front of the European Court of Justice, was decided in favour of the EPPO during 2022.

RELATIONS OF THE EPPO WITH ITS PARTNERS

13 Relations of the EPPO with its partners

During 2022, the EPPO pursued various initiatives to reinforce ties and foster cooperation with all concerned counterparts, including institutions, bodies, offices and agencies of the EU, relevant authorities of third countries and non-participating Member States, as well as international organisations, expert networks and fora. Priority was given to the negotiation and conclusion of working arrangements with authorities from non-EU countries, with a focus on those that are candidate to EU accession and thus receiving EU funds. Moreover, the EPPO implemented the working arrangements concluded in 2020 and 2021.

RELATIONS WITH INSTITUTIONS, BODIES, OFFICES AND AGENCIES OF THE EU



The EPPO participated in several meetings with the **Council of the EU, the European Parliament and national parliaments**. In particular, the European Chief Prosecutor was invited to two joint meetings of the Committees on Civil Liberties, Justice and Home Affairs (LIBE) and on Budgetary Control (CONT) in the European Parliament in March and April – to present the EPPO’s 2021 Annual Report. At the October meeting of the Justice and Home Affairs Council she addressed, in particular, a possible extension of competences of the EPPO as regards violations of EU restrictive measures. The European Chief Prosecutor took part in the yearly inter-institutional exchange of views with the Council of the EU, the European Commission and the European Parliament on the performance of OLAF. She also participated in meetings of the Legal Affairs

and European Affairs Committees of the German Parliament (Bundestag). The first annual high-level review of the cooperation between the EPPO and the European Commission took place in September 2022. It addressed, among others, the following topics: mutual reporting; access to databases; and the institutional status of the EPPO. Discussions on how to improve detection of fraud cases took place with several Directorates-Generals of the European Commission. The European Chief Prosecutor held meetings with the European Commissioner for Justice and the European Commissioner for Home Affairs.

Lastly, the EPPO engaged in negotiations for working arrangements with the European Parliament and the Executive Agencies, as well as with the European External Action Service.



The EPPO-Eurojust liaison teams met twice during the reporting period, agreeing inter alia on the workflow of EPPO cases to be handled at Eurojust, with 15 ongoing cases. The EPPO contributed to the activities of the EMPACT MTIC fraud operational action led by Eurojust, and is participating in the ‘US-EU expert group on obtaining e-evidence via MLA from the US’, hosted by Eurojust.



The EPPO has engaged in regular exchanges of information with OLAF. Specifically, the EPPO replied to 133 hit/no-hit requests sent by OLAF in order to avoid parallel investigations into the same facts. Moreover, the EPPO addressed 20 requests for support on investigations to OLAF, and OLAF conducted 19 complementary investigations on EPPO cases upon the EPPO’s approval.



The EPPO has efficiently cooperated with Europol in various operational matters, under the aegis of the EPPO-Europol Steering Committee. In particular, Europol provided support (information exchange, analytical support, expertise etc.) on 28 cases upon the EPPO’s request. Since March, the EPPO is also part of the Secure Information Exchange Network Application (SIENA), which ensures a secure communication channel between the two organisations in their operational cooperation.

INSTITUTIONS, BODIES, OFFICES AND AGENCIES: CRIME REPORTING STATISTICS

IBOA	ECRs	Exercised competence	NOT exercised competence	Pending
European Anti-Fraud Office (OLAF)	55	37	7	11
European Commission	16	12	1	3
Eurojust	9	5	0	4
European Court of Auditors (ECA)	8	5	1	2
European Investment Bank (EIB)	11	6	4	1
European Central Bank (ECB)	3	3	0	0
European Parliament	1	0	1	0
Total	103	68	14	21

RELATIONS WITH THIRD COUNTRIES AND NON-PARTICIPATING MEMBER STATES

The year 2022 was marked by the conclusion of several working arrangements with authorities from third countries. Notably, the EPPO concluded working arrangements with the Prosecutor General's Office of Ukraine, the Prosecutor General's Office of the Republic of Albania, the Prosecutor General's Office of the Republic of Moldova, the Supreme State Prosecutor's Office of Montenegro, the Prosecution Service of Georgia and the State Public Prosecutor's Office of the Republic of North Macedonia. The common denominator of these working arrangements concluded with the relevant authorities of European countries is the full recognition of the EPPO as a competent authority for the Council of Europe conventions on cooperation in criminal matters, especially the 1959 Convention on Mutual Assistance in Criminal Matters and its two additional Protocols.

Moreover, the EPPO signed a Memorandum of Understanding (MoU) and Working Arrangement on Cooperation with the United States Department of Justice and Department of Homeland Security. As regards relations with non-participating Member States, the negotiations on a working arrangement with the Danish authorities have been finalised at technical level.

As regards relations with Poland, the working arrangement – finalised, at technical level – has not been signed. The amendments to the Polish Code of Criminal Procedure deemed necessary by the Polish authorities came into force only on 27 December 2022. The EPPO was thus recognised by Poland as a competent authority for the relevant EU instruments on judicial cooperation in criminal matters, including the EIO Directive. Nevertheless, as the systematic lack of cooperation by Poland during 2021-22 had a direct negative impact on the EPPO's capacity to protect the EU budget by means of criminal investigations and prosecutions, the European Chief Prosecutor reported the situation to the European Commission, in accordance with the Conditionality Regulation⁵³.

No working arrangement could be concluded with the Irish Department of Justice either. Several requests for mutual legal assistance sent by the European Delegated Prosecutors have not been executed by the Irish authorities. Consequently, the European Chief Prosecutor reported the situation to the European Commission, in accordance with the Conditionality Regulation⁵⁴.

Non-participating Member States	Involvement in EPPO cases 2022
Denmark	3
Hungary	40
Ireland	3
Poland	31
Sweden	9
Total	86

Third country	Involvement in EPPO cases 2022			Total cases
	Place of criminal activity	Place of financial damage	Place of criminal activity and financial damage	
Albania	n/a	1	n/a	1
Bosnia and Herzegovina	2	n/a	n/a	2
China	10	1	n/a	11
Curaçao	1	n/a	n/a	1
Democratic Republic of Congo	n/a	n/a	1	1
Egypt	1	n/a	n/a	1
Hong Kong	1	n/a	n/a	1
Indonesia	1	n/a	n/a	1
Jordan	1	n/a	n/a	1
Lebanon	1	n/a	n/a	1
Mauritania	n/a	n/a	1	1
Monaco	1	n/a	n/a	1
Morocco	1	n/a	n/a	1
Norway	1	n/a	n/a	1
Republic of Korea	2	n/a	n/a	2
Russia	1	n/a	n/a	1
Serbia	n/a	n/a	1	1
Somalia	1	n/a	n/a	1
Switzerland	4	n/a	n/a	4
Syrian Arab Republic	1	n/a	n/a	1
Taiwan	1	n/a	n/a	1
Tunisia	1	n/a	1	2
Türkiye	4	n/a	n/a	4
Ukraine	1	n/a	n/a	1
United Arab Emirates	3	n/a	n/a	3
United Kingdom	5	1	3	9
United States	3	2	n/a	5
Zambia	n/a	n/a	1	1
Total				61

PARTICIPATION IN INTERNATIONAL ACTIVITIES (NETWORKS, COMMITTEES AND SIMILAR STRUCTURES, ANTI-CORRUPTION ACTIVITIES)

EUROPEAN MULTI-DISCIPLINARY PLATFORM AGAINST CRIMINAL THREATS (EMPACT)	The EPPO is participating in the European Multidisciplinary Platform Against Criminal Threats (EMPACT), and more specifically, in the operational action plans with relevance for the EPPO's mandate: high-risk criminal networks, Missing Trader Intra-Community (MTIC) fraud, excise fraud as well as Criminal Finances, Money Laundering and Asset Recovery (CFMLAR).
COOPERATION WITH THE CAMDEN ASSET RECOVERY INTER-AGENCY NETWORK	The EPPO took part in the Annual General Meeting of the Camden Asset Recovery Inter-agency Network (CARIN) in October. The EPPO's representatives presented the mission and mandate of the institution, and participated in one of the panels on anti-corruption. In 2022, the EPPO sent two requests for information concerning third countries to the relevant CARIN contact points.
ENGAGEMENT WITH THE PLATFORMS OF THE EU FINANCIAL INTELLIGENCE UNITS (FIUS) AND THE EU ASSET RECOVERY OFFICES (AROS)	In March, the EPPO was invited to take part in the EU Financial Intelligence Units' platform, hosted by the European Commission, to present its work and discuss potential avenues for cooperation between the FIUs and the EPPO.
ENGAGEMENT WITH THE FINANCIAL ACTION TASK FORCE	The EPPO continued to engage with the Financial Action Task Force (FATF) with the aim of future participation of the EPPO in the FATF as an observer. At the 'FATF-INTERPOL Roundtable Engagement (FIRE) – Igniting Global Asset Recovery' in September in Singapore, the EPPO's representatives presented the mandate and the mission of the EPPO.
COOPERATION WITH THE WORKING GROUP ON BRIBERY (WGB) IN INTERNATIONAL BUSINESS TRANSACTIONS OF THE ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT (OECD)	The EPPO has had an observer status with the OECD Working Group on Bribery (WGB) since July, and attended the plenary meeting in October. Furthermore, the EPPO attended the meetings of the law enforcement officials in June and December in Paris, as well as the 12th Anti-Corruption Network (ACN) – Law-Enforcement Network (LEN) meeting in Istanbul in October.
COOPERATION WITH THE EUROPEAN PARTNERS AGAINST CORRUPTION AND THE EUROPEAN CONTACT-POINT NETWORK AGAINST CORRUPTION	The EPPO attended the General Assembly of the European Partners Against Corruption (EPAC) and the European contact-point network against corruption (EACN) in November, where its mandate and mission were presented, and where the EPPO obtained the formal status of observer.
COOPERATION WITH THE COUNCIL OF EUROPE	During 2022, the EPPO continued to participate in the plenary meetings of the Committee of Experts on the Operation of the European Conventions on Co-operation in Criminal Matters (PC-OC), as well as in the PC-OC Mod meetings, bearing in mind that items regarding the cooperation between the EPPO and the States Parties to the Council of Europe (CoE) instruments were on the agenda. At the 82nd plenary meeting of the PC-OC in November, where the EPPO's mandate and mission were presented, the EPPO obtained the formal status of observer within the PC-OC. The EPPO initiated discussions with the Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL), permanent monitoring body of the Council of Europe, to identify common fields of cooperation. The EPPO presented its mandate and mission and discussed the process to obtain an observer status.

NOTES

- 1 Possible differences in the overall outgoing and incoming requests for assisting measures depend on the way these are accounted for at national level.
- 2 12 cases were partially dismissed.
- 3 2 cases were partially referred to national authorities.
- 4 This number refers only to received and registered complaints.
- 5 This number refers only to received and registered complaints.
- 6 This number refers only to received and registered complaints.
- 7 in 1 case there was a partial decision to apply a simplified prosecution procedure.
- 8 1 case was partially dismissed.
- 9 This number refers only to received and registered complaints.
- 10 This number refers only to received and registered complaints.
- 11 1 case was partially dismissed.
- 12 This number refers only to received and registered complaints.
- 13 This number refers only to received and registered complaints.
- 14 This number refers only to received and registered complaints.
- 15 1 case was partially dismissed.
- 16 This number refers only to received and registered complaints.
- 17 This number refers only to received and registered complaints.
- 18 This number refers only to received and registered complaints.
- 19 This number refers only to received and registered complaints.
- 20 5 cases were partially dismissed.
- 21 2 cases were partially referred to national authorities.
- 22 This number refers only to received and registered complaints.
- 23 This number refers only to received and registered complaints.
- 24 1 case was partially dismissed.
- 25 This number refers only to received and registered complaints.
- 26 4 cases were partially dismissed.
- 27 This number refers only to received and registered complaints.
- 28 EPPO, 'First EPPO indictment in Czechia: national and EU budgets lost €5.5 million due to 17 fraudulent subsidy projects' (Press release, 29 June 2022) <<https://www.eppo.europa.eu/en/news/first-eppo-indictment-czechia-national-and-eu-budgets-lost-eu55-million-due-17-fraudulent>>.
- 29 EPPO, 'Four convicted in Latvia for procurement fraud, €780 000 in EU funds fully recovered' (Press release, 4 October 2022) <<https://www.eppo.europa.eu/en/news/four-convicted-latvia-procurement-fraud-eu780-000-eu-funds-fully-recovered>>.
- 30 EPPO, 'Two Slovak citizens imprisoned, confiscation orders of over €20.5 million – second and third convictions in Germany in cross-border VAT evasion case' (Press release, 25 May 2022) <<https://www.eppo.europa.eu/en/news/two-slovak-citizens-imprisoned-confiscation-orders-over-eu205-million-second-and-third>>; EPPO, 'Six arrests and seizures worth €23 million in Czechia, Romania, Slovakia' (Press release, 4 November 2021) <<https://www.eppo.europa.eu/en/news/six-arrests-and-seizures-worth-eu23-million-czechia-romania-slovakia>>.
- 31 EPPO, 'Tobacco smuggling case leads to first EPPO indictment in Lithuania' (Press release, 28 January 2022), <<https://www.eppo.europa.eu/en/news/tobacco-smuggling-case-leads-first-eppo-indictment-lithuania>>.

- 32 EPPO, 'Three convictions in Croatia for illegal favouritism and attempt of abuse of function' (Press release, 26 September 2022) <<https://www.eppo.europa.eu/en/news/three-convictions-croatia-illegal-favouritism-and-attempt-abuse-function>>; EPPO, 'Ten Croatians indicted, including 2 mayors, for corruption and abuse of function' (Press release, 25 May 2022) <<https://www.eppo.europa.eu/en/news/ten-croatians-indicted-including-2-mayors-corruption-and-abuse-function>>.
- 33 The Decisions of the College are published on the EPPO's website.
- 34 College Decision 042/2022 establishing the asset recovery and money laundering advisory board of the European Public Prosecutor's Office.
- 35 These working arrangements are published on the EPPO's website.
- 36 College Decision 026/2002 amending and supplementing the internal rules of procedure of the EPPO and the operational guidelines on investigation, evocation policy and referral of cases.
- 37 College Decision 027/2022 amending the Decision on the Functions and Procedures of the Permanent Chambers.
- 38 College Decision 010/2022 on declaration of interests of the members of the College and of the European Delegated Prosecutors.
- 39 These appointment Decisions are published on the EPPO's website.
- 40 College Decision 034/2022 appointing the disciplinary board for cases concerning members of the College of the EPPO.
- 41 College Decision 050/2022 on application by analogy of Commission Decision C (2022) 1788 final of 24 March 2022 on working time and hybrid working.
- 42 College Decision 030/2022 on delivering the College's opinion in respect of EPPO's 2021 final accounts.
- 43 College Decision 031/2022 on delivering the College Opinion in Respect of EPPO's 2021 Consolidated Annual Activity Report (CAAR).
- 44 College Decision 049/2022 on the adoption of the EPPO budget for the year 2023.
- 45 College Decision 044/2022 on the internal audit capability (IAC) charter.
- 46 College Decision 051/2022 on the internal audit capability (IAC) activity plan 2022-2024.
- 47 The facts subject to investigation do not constitute a criminal offence for which the EPPO is competent.
- 48 The specific conditions for the exercise of the EPPO's competence set out are no longer met.
- 49 General guidelines allowing the Permanent Chambers to refer a case to the competent national authorities for offences which caused or are likely to cause damages to the financial interests of the Union of less than €100 000.
- 50 The EPPOBox is the channel for securely transferring operational information, developed by the EPPO and based on the Secure File Transfer Protocol (SFTP). The reporting takes place via a dedicated web portal or through an SFTP client. There were 538 EPPOBox users in 2022.
- 51 Private parties' reports that fall manifestly outside of the EPPO's competence are registered in the PP Dossier Application, while private parties' reports that may form the basis for an EPPO investigation are registered into the CMS Fraud Case.
- 52 In accordance with the principle of transparency and the right for individuals to access documents, citizens of the European Union and any other natural or legal person residing in or having a registered office in a Member State have, subject to certain principles, conditions and limits, a right of access to documents produced or held by the EPPO. Access may only be refused in specific, exceptional circumstances. Regulation (EC) No 1049/2001 provides for general rules for access to documents. Implementing rules for access to EPPO documents were adopted by the College of the EPPO on 21 October 2020 (College Decision 008/2020). In accordance with Article 109(1) of the EPPO Regulation, that right of access to documents does not apply to documents which are part of the case files of the EPPO.
- 53 Regulation (EU) 2020/2092 of 16 December 2020 on a general regime of conditionality for the protection of the Union Budget, O.J. OJ L 4331, 22.12.2020.
- 54 Regulation (EU) 2020/2092 of 16 December 2020 on a general regime of conditionality for the protection of the Union Budget, O.J. OJ L 4331, 22.12.2020.



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