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## **COMMISSION STAFF WORKING DOCUMENT**

### **National anti-fraud strategies (NAFS): state of play and assessment**

#### *Accompanying the document*

#### **Report from the Commission to the Council and the European Parliament**

#### **35th Annual Report on the protection of the European Union's financial interests and the fight against fraud - 2023**

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## I. OVERVIEW OF NATIONAL ANTI-FRAUD STRATEGIES

In 2023, 21 out of 27 Member States indicated that they have an anti-fraud strategy in place for the protection of the EU's financial interests<sup>1</sup>. The approach taken by the 21 Member States varied widely.

A total of 10 Member States indicated they have a national anti-fraud strategy (NAFS) in place, covering all expenditure sectors. Those Member States were not asked to elaborate on other anti-fraud strategies in place at national level.

On the question of *possible preparation of a national anti-fraud strategy*, of the 17 Member States who do not have a national anti-fraud strategy covering all expenditure sectors, 3<sup>2</sup> are in the preliminary stage to adopt one (i.e. establishing the legal framework), 1<sup>3</sup> is in the preparatory phase (i.e. state of play and fraud risk assessment), and 4<sup>4</sup> declared neither having such a national anti-fraud strategy nor an ongoing procedure to adopt one. The remaining 9<sup>5</sup> have other anti-fraud strategies in place.

Figure 1 – Overview of the national anti-fraud strategies reported by Member States

MS	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	
NAFS (all sectors)																												
Date of adoption			2020		2008							2022		2022		2023				2020	2021			2023	2023			2015
Period covered			2021-2027		2008-present							2022-2027		2022-2027		2023			2020-2022				2023-2027	2023-2027			2014-2020	
Last update					2024														ongoing	2023							2019	
Planned adoption																												

	Yes
	No

On the question of *whether they have other anti-fraud strategies in place at national level*, of the 17 Member States who do not have a NAFS covering all expenditure sectors, 11 indicated that they have other types of anti-fraud strategy in place targeting specific or multiple sectors such as expenditure (shared management, RRF), customs, VAT and anti-corruption. Some of these 11 Member States have more than one strategy. The remaining 6<sup>6</sup> did not indicate other anti-fraud strategies in place.

Member States with a federal structure found it more appropriate to set up crosscutting regional anti-fraud strategies covering the EU's financial interests<sup>7</sup>. Other Member States, conscious of the great number of programmes to implement and the plethora of national institutions involved in managing EU funds<sup>8</sup>, considered that a more granular approach, with anti-fraud strategies at programme level, was more effective in protecting the EU's financial interests.

At sector level, as part of the accreditation criteria for the current programming period, all paying agencies for the agricultural funds should have an anti-fraud strategy in place that should include measures to counter fraud and any illegal activities affecting the EU's financial interests<sup>9</sup>. Similarly, for the funds under the Common Provisions Regulation, all managing authorities should have effective and proportionate anti-fraud measures and procedures in place, taking into account the risks identified<sup>10</sup>.

<sup>1</sup> The information was gathered via a dedicated questionnaire. See the document 'Measures adopted by the Member States to implement Article 325 TFEU' accompanying the report.

<sup>2</sup> Denmark, Lithuania, Netherlands.

<sup>3</sup> Luxembourg.

<sup>4</sup> Croatia, Ireland, Slovenia, Sweden.

<sup>5</sup> Austria, Belgium, Cyprus, Greece, Estonia, Finland, Germany, Poland, Spain.

<sup>6</sup> Croatia, Ireland, Luxembourg, Netherlands, Slovenia, Sweden.

<sup>7</sup> Germany.

<sup>8</sup> Poland.

<sup>9</sup> Annex I to Commission Delegated Regulation (EU) 2022/127 of 7 December 2021 supplementing Regulation (EU) 2021/2116 of the European Parliament and of the Council with rules on paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro.

<sup>10</sup> Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the

Figure 2 – Overview of other types of anti-fraud strategies reported by Member States<sup>11</sup>

MS	AT	BE	CY	DE	DK	EE	EL	ES	FI	HR	IE	LT	LU	NL	PL	SE	SI
<b>Other AFS</b>																	
Regional																	
Sectoral national																	
Sectoral regional																	
Anti-corruption																	
Authority level																	
Programme level																	
Other																	
<b>Sectors covered</b>																	
Cohesion																	
Agriculture																	
Fisheries																	
Customs																	
VAT																	
RRF																	
Other shared management funds																	
Other																	

	Yes
	No

## II. ASSESSMENT OF NATIONAL ANTI-FRAUD STRATEGIES

The Commission<sup>12</sup>, European Parliament<sup>13</sup> and European Court of Auditors<sup>14</sup> have actively encouraged Member States to adopt national anti-fraud strategies. Moreover, the European Parliament has called for the Commission to ‘assess the NAFS that have been adopted, to examine why Member States are lagging behind in adopting them, and to push the remaining Member States to progress with the adoption’<sup>15</sup>.

The state of play on the NAFS presented in the Annual Report on the Protection of the European Union’s financial interests and the Fight against fraud (‘PIF Report’) is based on the Member States’ replies to the dedicated PIF questionnaire. To allow for a more accurate and detailed overview of the state of play of anti-fraud strategies in place at national level, the Commission increased the level of detail of information requested in the 2023 PIF questionnaire. This is reflected in the overview in Section 3 of the Report.

Furthermore, to address the request for analysis of the adopted NAFS, the Commission performed an assessment which goes beyond the self-assessment in the replies to the PIF questionnaire.

The assessment followed a two-step approach: the fulfilment of basic criteria and a qualitative assessment.

First, the 10 NAFS indicated by the Member States in the PIF questionnaire have been assessed against three basic criteria:

- i. is it national?
- ii. is it anti-fraud, addressing (at least) fraud against EU funds?

European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy.

<sup>11</sup> Member States who replied ‘yes’ to the question ‘Do you have a NAFS in place?’ did not elaborate further on the other anti-fraud strategies in place at national level, and therefore have not been included in Figure 2.

<sup>12</sup> Annual Report on the Protection of the European Union’s financial interests and the Fight against fraud (‘PIF Report’) - 2017, 2018, 2020, 2022.

<sup>13</sup> European Parliament resolutions on the protection of the European Union’s financial interests – combating fraud – annual reports 2016-2022.

<sup>14</sup> Special Report No 6/2019 Tackling fraud in EU cohesion spending: managing authorities need to strengthen detection, response and coordination.

<sup>15</sup> European Parliament Resolution of 7 July 2022 on the protection of the European Union’s financial interests – combating fraud – annual report 2020 (2021/2234(INI)).

iii. is it primarily forward-looking and multiannual?

Furthermore, the strategies have been assessed against seven qualitative criteria derived from the guidelines on national anti-fraud strategies<sup>16</sup>:

- i. overall aspects (update, full anti-fraud cycle addressed)
- ii. means and resources (consultation and involvement of authorities in preparing the NAFS; description of available anti-fraud tools and procedures; reporting system for irregularities and fraud)
- iii. evaluation of the previous NAFS
- iv. specific fraud risk assessment
- v. objectives linked to the risks identified
- vi. action plan (including measures and actions linked to the objectives, responsible services, target dates and indicators)
- vii. monitoring of the implementation of NAFS.

Figure 3 – Assessment of the national anti-fraud strategies covering all expenditure sectors

Category of criteria	No	Criteria	BG	CZ	FR	IT	LV	HU	MT	PT	RO	SK
Basic criteria	1	Is it a national?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	2	Is it anti-fraud?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	3	Is it primarily forward-looking and multiannual?	yes	yes	yes	no <sup>17</sup>	yes	yes	yes	yes	yes	yes
Overall questions	4	Is the NAFS up-to-date?	yes	yes	yes	yes	no <sup>18</sup>	yes	yes	yes	yes	no <sup>19</sup>
	5	Does the NAFS cover each stage of the anti-fraud cycle?	yes	yes	yes	yes	yes	yes	yes	no	yes	yes
Means and resources	6	Has there been a wide consultation and involvement of authorities in preparing the NAFS?	yes	yes	yes	yes	yes	yes	yes	yes	yes	no
	7	Does the NAFS include a description of available anti-fraud tools and procedures?	yes	yes	yes	yes	no	yes	yes	no	no	no
	8	Is there a reporting system for irregularities and fraud?	yes	yes	no	yes	no	yes	yes	yes	yes	yes
Evaluation	9	Is an evaluation of the previous NAFS reflected in the current NAFS?	yes	yes	no	no	no	yes	yes	yes	no <sup>20</sup>	no

<sup>16</sup> The guidelines on national anti-fraud strategies were developed in 2016 by a working group of Member States' experts, directed and coordinated by the European Anti-Fraud Office (OLAF). The guidelines were shared with all Member States and are not legally binding.

<sup>17</sup> Italy is currently in the process of drafting a standalone NAFS. This will not be part of an annual report, as is the case now.

<sup>18</sup> Latvia is in the process of updating its NAFS.

<sup>19</sup> Slovakia considers its NAFS as applicable even though it was prepared for the 2014-2020 period.

<sup>20</sup> Romania considered the 2007 evaluation of the previous NAFS as outdated. Therefore it was not reflected in the current NAFS.

Fraud risk assessment	10	Has a specific fraud risk assessment for the NAFS been carried out and is reflected in the NAFS?	yes	no	no	no	no	no	yes	yes	no <sup>21</sup>	no
	11	Are the fraud risks identified and formulated/described?	yes	no	no	no	no	no	yes	yes	no	no
	12	Have mitigating measures been identified where necessary?	yes	no	no	no	no	no	yes	no	no	no
Objectives	13	Does the NAFS include objectives?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	14	Are the objectives linked to the risks identified?	yes	no	no	no	no	no	no	yes	no	no
	15	Are key performance indicators (KPIs) determined?	yes	no	yes	no	yes	no	yes	yes	yes	no
Action plan	16	Does the NAFS include an action plan?	yes	yes	yes	no	yes	yes	yes	yes	yes	yes
	17	Are the measures/actions linked to the objectives?	yes	no	yes	no	yes	yes	yes	yes	yes	yes
	18	Are the actors (responsible services) mentioned?	yes	yes	yes	no	yes	yes	no	no	yes	yes
	19	Are the target dates (deadlines) mentioned?	yes	yes	yes	no	yes	yes	yes	yes	yes	yes
	20	Are there specific, measurable and time-bound indicators?	yes	no	yes	no	yes	no	no	yes	yes	no
Monitoring of implementation	21	Does the NAFS provide for regular monitoring of the implementation?	yes	yes	yes	no	no	yes	no	yes	yes	yes

All stages of the anti-fraud cycle (i.e. prevention, detection, investigation and prosecution, and recovery and sanctions) are covered in 9 out of 10 NAFS.

Broad consultation and involvement of authorities in preparing the NAFS took place for 9 out of the 10 NAFS. However, only 6 out of 10 include a description of the available anti-fraud tools and procedures.

Only 3 Member States carried out a specific fraud risk assessment and reflected it in the NAFS. Therefore, even if all NAFS include objectives, in only 2 cases are the objectives linked to the risks identified. Furthermore, 9 out of 10 NAFS include an action plan.

Specific arrangements for monitoring the implementation of the NAFS are included in 7 out of 10 NAFS.

<sup>21</sup> The Romanian authorities carried out a specific fraud risk assessment; however, it is not detailed in the current NAFS.