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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on the evaluation of Regulation (EU, Euratom) No 883/2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF)

{SWD(2026) 280 final}

1. Introduction

The European Anti-Fraud Office (OLAF) was established in 1999. The EU's legal and institutional landscape in the fight against fraud has considerably evolved in the last 27 years. However, the core objectives set out in Article 325 of the Treaty on the Functioning of the European Union (TFEU) remain as relevant as ever – namely, taking all necessary measures to counter fraud and any other illegal activities affecting the EU's financial interests.

In that respect, OLAF, as a functionally independent office with dedicated administrative investigation powers, plays a vital role in an increasingly complex budgetary environment. OLAF also helps ensure respect for the highest standards of ethics and integrity within the EU institutions and bodies. In that way, OLAF remains a key player in formulating and implementing anti-fraud policy, preventing and detecting fraud, and carrying out administrative investigations to fight fraud, corruption and any other illegal activity affecting the EU's financial interests. Subsequently, OLAF enhances institutional accountability and public trust in democracy and in the European project.

Since the last evaluation of Regulation (EU, Euratom) No 883/2013[1] (the OLAF Regulation) in 2017, and its last revision in 2020[2], several important developments have occurred. The European Public Prosecutor's Office (EPPO) was set up by Regulation (EU) 2017/1939[3] (the EPPO Regulation) and became fully operational in June 2021. As a form of enhanced cooperation, with 24 participating Member States during the evaluation period[4], the establishment of the EPPO has introduced a new level of protection of EU funds. The EPPO conducts EU-level criminal investigations and prosecutions of the perpetrators of, and accomplices to, offences against the EU's financial interests. Coupled with the adoption of Directive (EU) 2017/1371[5] (the PIF Directive), a strengthened legislative framework has emerged that creates new synergies between

[1] Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF), OJ L 248, 18.9.2013, p. 1.

[2] Regulation (EU, Euratom) 2020/2223 of the European Parliament and of the Council of 23 December 2020 amending Regulation (EU, Euratom) No 883/2013, as regards cooperation with the European Public Prosecutor's Office and the effectiveness of the European Anti-Fraud Office investigations, OJ L 437, 28.12.2020, p. 49.

[3] Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO'), OJ L 283, 31.10.2017, p. 1.

[4] On 10.06.2026, 24 Member States were participating in the EPPO, i.e. all Member States except for Denmark, Ireland and Hungary. On 29 May 2026, Hungary notified the Commission of its intention to join the EPPO. The Commission adopted its Decision confirming Hungary's participation in the EPPO on 10 July 2026 With the entry into force of this Decision, the EPPO Regulation will cease to be an act adopted within the framework of enhanced cooperation and become automatically an ordinary act of Union law.

[5] Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law, OJ L 198, 28.7.2017, p. 29.

criminal investigations (within the purview of the EPPO) and administrative investigations (within the purview of OLAF).

OLAF, together with the EPPO, are key component of the EU's anti-fraud architecture (AFA), which has evolved over time with a set of policies, bodies and mechanisms. These policies, bodies and mechanisms that make up the AFA further include: (i) the European Union Agency for Criminal Justice Cooperation (Eurojust); (ii) the European Union Agency for Law Enforcement Cooperation (Europol); (iii) the Authority for Anti-Money Laundering and Countering the Financing of Terrorism; and (iv) new and upcoming actors, such as the European Union Customs Authority. With its White Paper of July 2025[6], the Commission launched a reflection on how the EU's AFA can be strengthened and modernised to provide better protection for the EU's financial interests.

The evaluation report of the OLAF Regulation will feed into the ongoing AFA review process, which may be accompanied by legislative proposals. Against this background, this report and the accompanying Staff Working Document set out the results of the evaluation of the application and impact of the OLAF Regulation, in particular as regards the effectiveness and efficiency of the cooperation between OLAF and the EPPO, as required under Article 19(1) of the OLAF Regulation.

This report is also accompanied by an OLAF Supervisory Committee opinion on the application and impact of the OLAF Regulation[7], in accordance with Article 19(1) of the OLAF Regulation. The Commission's evaluation and the Supervisory Committee's opinion are separate documents and were drafted in parallel. Given that the scope of the evaluation covers procedural guarantees and fundamental rights, the Controller of procedural guarantees also delivered an opinion[8], at the request of OLAF's Director-General.

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[6] White Paper for the Anti-fraud Architecture Review COM/2025/546 final, 16 July 2025, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025DC0546.

[7] OLAF Supervisory Committee Opinion No 1/2026 accompanying the Commission Evaluation Report on the application and impact of the OLAF Regulation, 21 January 2026, https://supervisory-committee-olaf.europa.eu/document/download/6eac8feb-2c29-44e8-b0e1-1d19b747fc6d_en?filename=Opinion%201_2026-ARES.pdf.

[8] Controller of Procedural Guarantees, Opinion on the evaluation and application of Regulation No 883/2013, 27 February 2026, https://supervisory-committee-olaf.europa.eu/document/download/3c7a4446-920f-4cdb-92a3-f465e766a30e_en?filename=Annex%20-%20CTR%20Opinion%20on%20evaluation.pdf.

2. The evaluation of Regulation (EU, Euratom) No 883/2013

The evaluation focuses on **four key criteria**: effectiveness, efficiency, coherence and relevance. OLAF protects the EU's financial interests both in revenue and expenditure, under Articles 317 and 325 TFEU, by performing specific tasks at EU level, which cannot be performed at national level or by other EU actors. This demonstrates its EU added value.

One aspect of the evaluation focuses on the effectiveness and efficiency of the cooperation with the EPPO[9], as well as whether the OLAF Regulation remains fit for purpose, in particular following the amendments introduced by Regulation (EU, Euratom) 2020/2223. More specifically, it examines: (i) the effectiveness and efficiency of OLAF's investigative framework and tools; (ii) safeguards for OLAF's independence; and (iii) the protection of fundamental rights and procedural guarantees for persons concerned by its investigations. It also considers the Regulation's relevance and coherence in the evolving anti-fraud landscape.

The evaluation covers the period from January 2021 to December 2024. Where relevant, the evaluation also uses the results of the previous evaluation and data from 2017-2020. To capture trends over time, data from January 2025 onwards is also used where available and relevant for the purpose of the study. The Commission Staff Working Document, which accompanies this report, details the methodology used and the findings from the evaluation. It draws upon a support study carried out by an external contractor[10].

3. Main findings of the evaluation

The evaluation shows that the framework of the OLAF Regulation and its specific objectives make a key contribution towards achieving the overarching objective of protecting the EU's financial interests.

Overall, the OLAF Regulation enables OLAF to successfully deliver on its mandate as intended. The amendments introduced in 2020 further increase the effectiveness of OLAF's investigative role. From 2021 to 2024, OLAF maintained a consistent level of investigative action, highlighting its ongoing operational effectiveness and efficiency. This is evidenced by OLAF investigations and their follow-up, showing implementation rates of 82% for administrative recommendations and 68% for disciplinary ones. For financial

[9] As required by Article 19(1) of the OLAF Regulation.

[10] Study to support the evaluation of the application of Regulation (EU, Euratom) No 883/2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF), written by a consortium led by Spark Legal and Policy Consulting, January 2026 (the study).

recommendations issued and finalised from 2016 to 2025, the overall protection rate (recoveries and prevented amounts) is 97% of the overall amount established for protection. When the data on the ongoing follow-up of cases is included, the protection rate in the corresponding period is 89% of the amounts established for protection (or 74% of all recommended amounts). During the evaluation period, the implementation of OLAF's financial recommendations prevented EUR 800 million from being unduly spent. The specific features of the follow-up to financial recommendations are further elaborated in the following section, under point g.

As regards OLAF's cooperation with the EPPO and other anti-fraud actors, the evaluation shows that an integrated policy of criminal and administrative investigations remains valid today. The respective mandates of OLAF and the EPPO are clearly defined, and the cooperation framework allows them to work in a coordinated manner. The evaluation of the OLAF Regulation identifies areas where practical cooperation between OLAF and the EPPO could be further improved, as analysed in the following section, under point a. The evaluation also shows that the OLAF Regulation offers an effective, efficient and coherent legal framework for OLAF's cooperation with the various other anti-fraud actors.

On the protection of fundamental rights and procedural guarantees for persons concerned by and other persons involved in OLAF investigations, the OLAF Regulation ensures an effective framework that is consistent with the administrative nature of OLAF's investigations and with OLAF's investigative powers. The creation of the role of the Controller of procedural guarantees under Article 9a of the OLAF Regulation is identified as a significant positive development in this respect.

However, considering the complexity of the legal framework and the changing nature of the anti-fraud landscape, the assessment highlights a number of areas where there is still room for improvement, especially regarding the effective and efficient application of the Regulation and conduct of investigations, the cooperation with the EPPO and, overall, the measures which can be taken to protect of the EU's financial interests.

a. Cooperation between OLAF and the EPPO

The evaluation demonstrates that the mandates of OLAF and the EPPO are clearly set out and do not overlap. An important feature in this regard is the clear distinction between their roles, with responsibility for administrative and criminal investigations respectively. This conclusion was also reached by the European Court of Auditors (ECA) in its special report of December 2025[11]. Both types of investigations are essential and contribute from

[11] European Court of Auditors, special report 26/2025, EU bodies fighting fraud – Clear mandates but exchange of information and Commission oversight remain insufficient, 2025, paragraph 28, https://www.eca.europa.eu/en/publications?ref=sr-2025-26.

complementary angles to protect the EU's financial interests and prevent or limit damage[12].

Following its administrative investigations, OLAF can recommend that the EU institutions, bodies, offices and agencies (IBOAs) or Member States' national authorities: (i) take appropriate administrative action to recover funds unduly spent or prevent their loss; (ii) correct deficiencies in administrative control systems; (iii) take disciplinary measures; or (iv) in cases of Member States not participating in the EPPO, take judicial action. On top of its investigative activities, OLAF formulates EU-level anti-fraud policy for the Commission and supports the Member States in formulating their own anti-fraud policies.

Operational coordination between the EPPO and OLAF has been developed over the years, and their evolving cooperation has proven to be efficient and fruitful. The evaluation shows that the effective protection of the EU's financial interests on both the expenditure and the revenue side improved significantly in cases where OLAF and the EPPO worked in a coordinated manner, acting within their respective mandates. Indeed, in a number of evaluated cases, OLAF and the EPPO complemented each other without duplicating each other's efforts and impeding or hampering each other's actions.

However, the evaluation also shows that the current legal framework could be further improved to address existing challenges to effective and efficient cooperation between OLAF and the EPPO. Indeed, the evaluation, supported by the Supervisory Committee opinion[13] and the European Court of Auditors' findings[14], shows that regulatory limitations, in cases where there is also an ongoing EPPO investigation, reduce OLAF's ability to prevent or quickly recover the loss of EU funds by administrative means, and thus effectively protect the EU's financial interests. The findings of the evaluation indicate room for further improvement in order to ensure that both administrative and criminal investigations are coordinated and making full use of OLAF's potential under its unique and irreplaceable mandate[15]. The evaluation shows that an effective way to comprehensively safeguard the EU's financial interests may be for OLAF's work to complement the EPPO's criminal investigations especially in situations where criminal proceedings might not provide suitable avenues for taking precautionary measures and ensuring a quick financial recovery[16]. Indeed, in addition to damages established

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[12] White Paper for the Anti-fraud Architecture Review, p. 11.
[13] OLAF Supervisory Committee Opinion No 1/2026, paragraphs 154 et seq.
[14] European Court of Auditors, special report 26/2025, paragraph 12.
[15] OLAF Supervisory Committee Opinion No 1/2026, paragraph 155 refers to this as 'fully exploiting OLAF's unique and irreplaceable mandate'.
[16] See external study report, p. 60.

following criminal procedures, administrative investigations can lead to further recoveries in cases of fraud and other irregularities.

Where OLAF conducts administrative investigations while the EPPO's criminal investigations are pending, the paramount objective is to protect the EU's financial interests without compromising the respective investigations, through close coordination and cooperation.

The evaluation shows that OLAF, as an administrative investigation body, can provide important expertise and its support has proven valuable for the EPPO's criminal investigations. The evaluation finds that there is added value in OLAF being able to provide this expertise to the EPPO, at the EPPO's request, as part of OLAF's autonomous administrative powers.

Timely and flexible exchange of information between OLAF and the EPPO – both on ongoing and dismissed investigations, including through hit/no-hit requests, requests for information, regular operational exchanges or other type of communication – are key to fulfilling their respective mandates. The evaluation shows that there is still room for improvement in the two-way flow of information between OLAF and the EPPO, to make the twofold protection – administrative and criminal – of the EU's financial interests robust and effective. In that respect, the evaluation highlights that the interoperability of the respective case management systems, via a technical design allowing swift and possibly automated exchanges of information (while taking into account security and fundamental rights guarantees, including procedural safeguards and data protection requirements), is key to ensuring fully effective cooperation between OLAF and the EPPO. The recent ECA special report also mentions that a limited exchange of information from the EPPO to OLAF reduces the scope for complementary administrative measures protecting the EU budget[17].

The evaluation finds that the current legal framework does not allow full use to be made of information available to the EPPO, on which OLAF could, in some instances, take swift actions leading to precautionary measures and financial recoveries[18]. In that respect, the potential to issue administrative measures to protect the EU financial interests is not fully exploited while the criminal case is ongoing.

Looking back at the cooperation between OLAF and the EPPO, it is clear that the protection of the EU's financial interests requires the best possible cooperation and coordination between the two, with both able to make the most of their mandates in a coordinated manner, in close cooperation and without impinging upon each other's

[17] See also European Court of Auditors, special report 26/2025, paragraphs 39-59.
[18] *Ibid.*, paragraphs 53-56.

activities. The evaluation shows that there is still room for improvements to reach a consolidated approach on the cooperation between OLAF and the EPPO, to achieve the full potential of a broad protection of the EU financial interests.

b. Fundamental rights and procedural guarantees for persons involved in OLAF's investigations

The evaluation finds that the legal framework currently applicable to OLAF investigations overall ensures that fundamental rights and procedural guarantees are respected for persons under investigation. In particular, the OLAF Regulation contains a specific catalogue of rights and guarantees granted to persons concerned by or involved in investigations. Those rights are specific expressions of fundamental rights contained in the EU Charter of Fundamental Rights and the general principles of EU law, as further interpreted by the case law of the Court of Justice of the EU.

The evaluation demonstrates that the amendments of the OLAF Regulation introduced by the latest legislative revision (Regulation (EU) 2020/2223) have improved procedural guarantees for persons concerned by or involved in OLAF investigations. The creation of the role of the Controller of procedural guarantees, a new independent body responsible for assessing complaints about procedural guarantees lodged by persons concerned, has brought about significant improvements. The evaluation shows that the Controller plays a key role in ensuring the accountability of OLAF's investigations.

Nevertheless, the evaluation shows several areas where the legal framework presents some challenges, as also highlighted by the Controller for procedural guarantees in her opinion[19], such as: (i) the differing levels of protection of persons concerned in internal and external investigations; (ii) the lack of explicit rights and procedural guarantees in the OLAF Regulation, granted to whistleblowers and informants during OLAF investigations; and (iii) inconsistencies in the division of responsibilities between the Supervisory Committee and the Controller of procedural guarantees or in the transparency of the Controller's work. Furthermore, the general reference in the OLAF Regulation to the application of Directive (EU) 2019/1937[20] on the protection of whistleblowers remains vague and some aspects of its practical application are unclear.

[19] Controller of Procedural Guarantees, Opinion on the evaluation and application of Regulation No 883/2013, 27 February 2026.

[20] Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

c. OLAF's powers to carry out internal investigations in matters not directly affecting EU financial interests

The evaluation confirms the necessity of OLAF's work, through internal administrative investigations, to address alleged misconduct involving members and staff of EU IBOAs, who are paid from the EU budget or budgets of the institutions and bodies. OLAF acts as an independent investigative body ensuring accountability within the EU IBOAs.

In line with its mandate, OLAF also helps ensure respect for the highest standards of ethics and integrity within the EU IBOAs by safeguarding EU interests against serious irregular conduct by its staff and IBOA members liable to result in administrative or criminal proceedings. As EU staff and IBOA members are paid from the EU budget, such misconduct is also liable to have a negative effect on the budget by generating expenditure which could have been avoided otherwise or through the inappropriate use of Union resources[21].

For internal investigations into EU staff and EU IBOA members, OLAF's power to investigate both allegations affecting the EU's financial interests and allegations in matters not directly affecting EU financial interests is derived from Articles 1(4) and 4 of the OLAF Regulation, Article 2 of Commission Decision 1999/352/EC[22] and the Interinstitutional Agreement of 25 May 1999[23]. OLAF's power in such matters has been confirmed by the Court of Justice of the EU[24] and underlined by OLAF's Supervisory Committee[25].

However, the evaluation clearly points out that Articles 1(4) and 4 of the OLAF Regulation on OLAF's power to investigate matters not directly affecting EU financial interests

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[21] See, for example, the consequences of serious misconduct within the institutions, leading to sick leaves and the need for replacement hires for such periods: judgment of 30 November 2022, *KN* v *Parliament*, T-401/21, EU:T:2022:736, paragraph 47, https://infocuria.curia.europa.eu/tabs/document/T/2021/T-0401-21-00000000RD-01-P-01/ARRET/268200-EN-1-html.

[22] Commission Decision 1999/352/EC, ECSC, Euratom of 28 April 1999 establishing the European Anti-fraud Office (OLAF), OJ L 136, 31.5.1999, p. 20.

[23] *Ibid.*, p. 15.

[24] Judgment of 6 June 2019, *Dalli* v *Commission*, T-399/17, EU:T:2019:384, https://infocuria.curia.europa.eu/tabs/document/T/2017/T-0399-17-00000000RD-01-P-01/ARRET_NP/214770-EN-1-html, upheld by the judgment of 25 February 2021, *Dalli* v *Commission*, C-615/19 P, EU:C:2021:133, https://infocuria.curia.europa.eu/tabs/document/C/2019/C-0615-19-00000000PV-01-P-01/ARRET/238170-EN-1-html.

[25] See Supervisory Committee Opinions No 4/2024, OLAF's power to conduct internal investigations: the case of Members of EU institutions, 12 November 2024, https://supervisory-committee-olaf.europa.eu/document/download/096b8633-17f2-49a0-9d04-480a92e9b624_en?filename=Opinion%2520on%2520OLAFs%2520power%2520-%2520IBOAs.pdf, and No 1/2025, OLAF's internal investigations of harassment within the EU IBOAs, 6 February 2025, https://supervisory-committee-olaf.europa.eu/document/download/0aaf5493-9be7-4538-a5c4-f1957b3d479a_en?filename=Opinion%201-2025.pdf.

involving EU staff and EU IBOA members, such as harassment or other types of ethical breach, are not interpreted consistently by all IBOAs. The fragmentation of interinstitutional arrangements for internal investigations and internal decisions adopted by EU IBOAs, as well as different degrees of cooperation from EU IBOAs depending on their respective interpretations of the OLAF Regulation, adds to this challenge. There appears to be reluctance to recognise OLAF's power to investigate allegations against EU IBOA members in matters not directly affecting EU financial interests also in the light of the privileges and immunities granted to those members by the Treaties, which leads to obstacles to OLAF's power to effectively investigate allegations without a direct financial impact in certain instances as well as to discrepancies, where members of some EU IBOAs are subject to OLAF's internal investigations for allegations both in matters affecting and in matters not affecting EU financial interests while members of other EU IBOAs are not.

d. Investigative powers: OLAF's access to bank account information and records of transactions

Following the last revision of the OLAF Regulation, Article 7(3a) has provided OLAF with specific investigative powers to access information on bank accounts and records of transactions, where necessary for its investigations. The evaluation confirms the effectiveness of this tool, which has been crucial in many investigations, since it has provided valuable evidence allowing financial flows to be traced effectively and fraudulent activities to be uncovered. Cooperation with most Member States has been smooth and effective.

Nonetheless, it follows from the evaluation that the relevant provisions of the OLAF Regulation, which refer to the conditions that apply to the national competent authorities, are interpreted differently in several Member States and that some Member States refuse OLAF access to this information. This impacts the effective and uniform implementation of the OLAF Regulation, hindering OLAF's ability to successfully conduct investigations and ultimately to contribute to the Treaty objective of effective protection of EU financial interests across the EU. For this reason, the Commission initiated several infringement and pre-infringement proceedings under Article 258 TFEU on the application of Article 7(3a) of the OLAF Regulation.

e. Investigative powers: OLAF's inspection of privately owned devices used for work purposes

The last revision of the OLAF Regulation clarified and strengthened OLAF's investigative powers to access some information and data stored on privately owned devices used for work purposes. The evaluation confirms the high added value of this investigative tool in recent investigations, as it increases the effectiveness of OLAF's investigative role.

Although OLAF's power is clearly stated in the legal framework and it was able to exercise it effectively on many occasions, it follows from the evaluation that the practical implementation of the new provision has been uneven across the Member States and EU IBOAs.

Article 4(2)(a) of the OLAF Regulation states that EU inspections in internal investigations have to take place under the conditions set out in decisions adopted by EU IBOAs. Therefore, inspection methods related to private devices may differ among around 70 IBOAs and so far only one EU IBOA has adopted an internal decision. This creates uncertainty for internal investigations.

The evaluation also raises a question about the notion of 'devices' in order to take into account evolving technologies. Linking investigative powers to 'physical' devices only could leave out valuable information stored in personal mailboxes or clouds, thus raising concerns about whether OLAF's tools are future-proof. The evaluation also finds that the effectiveness of this tool in external investigations depends on national implementation and cooperation mechanisms with Member States' national authorities.

f. Investigative powers: duty to cooperate with OLAF

The previous evaluation in 2017 pointed out that the OLAF Regulation did not provide OLAF with tools to enforce its powers where persons concerned by investigations or witnesses refused to cooperate or were obstructive, which could limit the effectiveness of OLAF investigations[26]. This shortcoming has also been identified by the Supervisory Committee[27].

The last amendments to the Regulation imposed an express duty on businesses to cooperate with OLAF during its investigations, and a similar obligation is also embedded in internal decisions of EU IBOAs. The obligation can also be enforced through private contractual clauses. However, the evaluation finds that there is currently no mechanism for enforcing the obligation through sanctions or penalties for non-compliance.

[26] European Commission, Report from the Commission to the European Parliament and the Council, Evaluation of the application of Regulation (EU, Euratom) No 883/2013, 2 October 2017, COM(2017) 589 final, p. 3, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52017DC0589.

[27] OLAF Supervisory Committee Opinion No 2/2017, Accompanying the Commission Evaluation report on the application of Regulation (EU) of the European Parliament and of the Council No 883/2013 (Article 19), p. 16.

g. Follow-up to financial recommendations and recoveries

The evaluation confirms that OLAF's financial recommendations remain a key instrument for protecting the EU's financial interests. However, a gap exists between the amounts recommended for recovery, the amounts established for recovery and the amounts ultimately recovered. This discrepancy, which has also been highlighted by the Court of Auditors[28], reflects the complex distribution of recovery responsibilities between the Commission services, EU bodies and Member States' national authorities. The evaluation thus highlighted that the shortcomings in recovery have not stemmed solely from deficiencies in investigative effectiveness but are also a result of the current follow-up mechanisms throughout the anti-fraud cycle.

In this context, the evaluation notes recent steps within the Commission to strengthen the monitoring of financial recommendations at corporate level, including through enhanced coordination structures bringing together the services concerned, with OLAF playing a key role. These developments aim to improve transparency, consistency and accountability in the follow-up of financial recommendations within the Commission. The evaluation also points to some shortcomings in the obligations to report on the implementation of recommendations, where obligatory reporting according to Article 11 of the OLAF Regulation is limited to judicial recommendations only.

h. AFCOS

The evaluation confirms that Anti-Fraud Coordination Services (AFCOS) play a pivotal role in ensuring effective cooperation between OLAF and Member States' national authorities. However, it also reveals significant disparities across Member States in terms of mandate, resources and operational capacity. The obligation to designate an AFCOS has improved formal cooperation channels, but the wide discretion left to Member States has resulted in different models and uneven performance. This limits the potential added value of AFCOS within national anti-fraud systems and at EU level.

Against this background, the evaluation highlights that a more strategic and consistent approach to AFCOS and clarity about: (i) AFCOS' core functions; (ii) their position within national administrative structures; (iii) their contribution to swift information exchange; and (iv) their assistance in identifying the competent national authorities dealing with the management of EU budget (shared or indirect management) and in the follow-up of

[28] See ECA special report 07/2024, The Commission's systems for recovering irregular EU expenditure Potential to recover more and faster, Publications Office of the European Union, 2024, paragraphs 44-45; ECA special report 01/2019, Fighting fraud in EU spending: action needed, Publications Office of the European Union, 2019, paragraphs 105-124; ECA special report 26/2025, paragraphs 67-76.

recommendations could be helpful to ensure a more coherent and effective protection of the Union's financial interests across the Member States.

i. Cooperation with other AFA actors

The OLAF Regulation sets out a mandate for OLAF to engage in structured cooperation with key actors in the EU's anti-fraud landscape, especially the EPPO (see section a. above), Europol, Eurojust and the European Court of Auditors (ECA).

The evaluation confirms that the OLAF Regulation provides an efficient, effective and coherent legal framework for OLAF's cooperation with Europol and Eurojust, though it could be further optimized in practice. It also highlights good cooperation with the ECA, involving a frequent exchange of information that regularly led to OLAF investigations.

The OLAF Regulation does not contain references to the newly established Anti-Money Laundering Agency (AMLA), as it predates its establishment, but work has begun to prepare for formal cooperation by elaborating on working arrangements, covering strategic and operational exchanges, technical interoperability and liaison mechanisms

Furthermore, OLAF's role in protecting the EU's financial interests goes beyond its investigative mandate and includes a central responsibility for formulating and coordinating anti-fraud policy at EU level[29]. The annual exchange of views with OLAF's Director-General, as introduced by Article 16(1) of the OLAF Regulation, provides a key political forum to steer anti-fraud policy priorities and to align investigative practice with policy objectives.

4. Conclusions

The evaluation shows that OLAF's investigation activity between 2020 and 2025 has remained consistent, reflecting sustained operational effectiveness and efficiency overall, with a cooperation framework that allows OLAF to carry out efficient administrative investigations. It also identifies room for improvement, particularly in communication, information exchange and the simplification of certain procedures. The evaluation confirms that while the mandates of OLAF and the EPPO are clearly defined, and the current framework has allowed OLAF to carry out efficient administrative investigations and provide support to the EPPO's criminal investigations, effective and efficient cooperation and coordination between OLAF and the EPPO could be further improved to optimally protect the EU's financial interests.

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[29] Commission Decision 1999/352/EC, ECSC, Euratom of 28 April 1999 establishing the European Anti-fraud Office (OLAF), p. 20.

Regarding OLAF's investigative powers, the evaluation also finds areas that could benefit from fine-tuning, in particular as regards the protection of the EU's financial interests in internal investigations, access to bank account information and transaction records, as well as in the definition of 'privately owned devices used for work purposes'. Follow-up to OLAF's financial recommendations, including as regards recoveries remains an important avenue for protecting the EU budget. Finally, concerning the cooperation with other actors, although the current legal framework is coherent and effective, a reinforced role of AFCOS and the cooperation with other anti-fraud actors could bring added value.

These findings will feed into the broader reflection in the context of the ongoing Union's AFA review.