**European Parliament**
2024-2029

**TEXTS ADOPTED**

# P10_TA(2026)0387

## Protection of the Union's financial interests in the post-2027 multiannual financial framework through the revision of the anti-fraud architecture

### European Parliament resolution of 24 November 2026 on the protection of the Union's financial interests in the post-2027 multiannual financial framework through the revision of the anti-fraud architecture (2026/2006(INI))

*The European Parliament*,

– having regard to Articles 86, 310(6) and 325 of the Treaty on the Functioning of the European Union (TFEU),

– having regard to 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[1] (PIF Directive),

– having regard to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO')[2] (EPPO Regulation), the ongoing revision of that regulation and its evaluation submitted by the Commission,

– having regard to Regulation (EU, Euratom) 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999[3], as amended by Regulation (EU, Euratom) 2020/2223 of the European Parliament and of the Council of 23 December 2020 amending Regulation (EU, Euratom) No

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1 OJ L 198, 28.7.2017, p. 29, ELI: http://data.europa.eu/eli/dir/2017/1371/oj.
2 OJ L 283, 31.10.2017, p. 1, ELI: http://data.europa.eu/eli/reg/2017/1939/oj.
3 OJ L 248, 18.9.2013, p. 1, ELI: https://eur-lex.europa.eu/eli/reg/2013/883/oj.

883/2013, as regards cooperation with the European Public Prosecutor's Office and the effectiveness of the European Anti-Fraud Office investigations[4] (OLAF Regulation) and the evaluation report submitted by the Commission,

– having regard to Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA[5], and the ongoing revision thereof,

– having regard to Regulation (EU) 2018/1727 of the European Parliament and of the Council of 14 November 2018 on the European Union Agency for Criminal Justice Cooperation (Eurojust), and replacing and repealing Council Decision 2002/187/JHA[6], and the ongoing revision thereof,

– having regard to Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests[7],

– having regard to 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[8] (Whistleblower Protection Directive),

– having regard to Directive (EU) 2024/1260 of the European Parliament and of the Council of 24 April 2024 on asset recovery and confiscation[9],

– having regard to Regulation (EU) 2024/1620 of the European Parliament and of the Council of 31 May 2024 establishing the Authority for Anti-Money Laundering and Countering the Financing of Terrorism and amending Regulations (EU) No 1093/2010, (EU) No 1094/2010 and (EU) No 1095/2010[10] (AMLA Regulation),

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4 OJ L 437, 28.12.2020, p. 49, ELI: http://data.europa.eu/eli/reg/2020/2223/oj.
5 OJ L 135, 24.5.2016, p. 53, ELI: http://data.europa.eu/eli/reg/2016/794/oj.
6 OJ L 295, 21.11.2018, p. 138, ELI: http://data.europa.eu/eli/reg/2018/1727/oj.
7 OJ L 312, 23.12.1995, p. 1, ELI: http://data.europa.eu/eli/reg/1995/2988/oj.
8 OJ L 305, 26.11.2019, p. 17, ELI: http://data.europa.eu/eli/dir/2019/1937/oj.
9 OJ L, 2024/1260, 2.5.2024, ELI: http://data.europa.eu/eli/dir/2024/1260/oj.
10 OJ L, 2024/1620, 19.6.2024, ELI: http://data.europa.eu/eli/reg/2024/1620/oj.

– having regard to Regulation (EU) 2024/1624 of the European Parliament and of the Council of 31 May 2024 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing[11],

– having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union[12],

– having regard to its resolution of 6 May 2025 on the protection of the European Union's financial interests – combating fraud – annual report 2023[13],

– having regard to its resolution of 18 December 2025 on the implementation of the rule of law conditionality regime[14],

– having regard to its resolution of 28 April 2026 on the proposal for a Council regulation laying down the Multiannual Financial Framework for the years 2028 to 2034[15],

– having regard to its resolution of 28 April 2026 on control, transparency and traceability of performance-based instruments[16],

– having regard to the Commission communication of 26 May 2011 on the protection of the financial interests of the European Union by criminal law and by administrative investigations – an integrated policy to safeguard taxpayers' money (COM(2011)0293),

– having regard to the White Paper for the Anti-Fraud Architecture Review (COM(2025)0546),

– having regard to ECA Special Report 03/2024 of 22 February 2024 entitled 'The rule of law in the EU – An improved framework to protect the EU's financial interests, but risks remain',

– having regard to ECA Special Report 08/2025 of 24 March 2025 entitled 'Value Added Tax fraud on imports – The EU's financial interests are insufficiently protected under simplified import customs procedures',

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11 OJ L, 2024/1624, 19.06.2024, ELI: http://data.europa.eu/eli/reg/2024/1624/oj.
12 OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.
13 OJ C, C/2026/573, 24.2.2026, ELI: http://data.europa.eu/eli/C/2026/573/oj.
14 OJ C, C/2026/2159, 6.5.2026, ELI: http://data.europa.eu/eli/C/2026/2159/oj.
15 Texts adopted, P10_TA(2026)0111.
16 Texts adopted, P10_TA(2026)0122.

– having regard to ECA Special Report 26/2025 of 15 December 2025 entitled ‘EU bodies fighting fraud – Clear mandates but exchange of information and Commission oversight remain insufficient’,

– having regard to European Court of Auditors (ECA) Special Report 18/2026 of 22 June 2026 entitled ‘The Commission’s anti-fraud strategy – Comprehensive yet insufficiently ambitious’,

– having regard to the working arrangement between OLAF and the EPPO of 5 July 2021, and to Opinion No 2/2021 of the OLAF Supervisory Committee thereon, published on 31 May 2021,

– having regard to the 2026 annual reports of the EPPO and of OLAF,

– having regard to Rule 55 of its Rules of Procedure,

– having regard to the report of the Committee on Budgetary Control (A10-0288/2026),

A. whereas effective protection of the Union’s budget against fraud is an obligation under Articles 310(6) and 325 TFEU, encompassing prevention, detection, investigation, prosecution and recovery, on both the expenditure and the revenue side;

B. whereas the 2028-2034 multiannual financial framework (MFF) will introduce new delivery models, making greater use of performance-based financing, supported by relevant performance indicators, increasingly linking Union funding to the achievement of milestones and targets rather than to costs incurred; whereas the evolution of the anti-fraud architecture (AFA) should therefore take these changes into account and ensure that fraud prevention, detection, investigation and recovery mechanisms remain effective under performance-based spending models;

C. whereas this shift requires control and audit methods to adapt, and creates new challenges for the protection of the Union’s financial interests, which becomes a condition of sound financial management that must be embedded from the outset in the sectoral regulations; whereas the revision of the EPPO and OLAF Regulations and the PIF Directive defining the criminal offences of the AFA, including fraud, corruption, misappropriation and money laundering of PIF-related proceeds, must therefore be carried out coherently, in line with the AFA review, and be in place when the new framework enters into force;

D. whereas the principle of sound financial management, as enshrined in the Financial Regulation, makes rigorous and continuous budgetary vigilance, effective control and audit, and full traceability of Union expenditure imperative; whereas, in turn, such vigilance, control and traceability should provide the necessary data transparency and accessibility that enable the EU AFA to effectively

protect the Union’s financial interests across the full anti-fraud cycle, from prevention and detection to investigation and prosecution, right up to recovery and remedial measures;

E. whereas assets recovered or confiscated in cases related to fraud affecting the Union budget currently remain with the Member States concerned, even where the underlying offences have caused damage to the Union budget; whereas consideration should be given to allowing all or part of such assets to be returned to the Union budget;

F. whereas the Commission’s white paper on the AFA review identifies the following reform areas: strengthened prevention, improved detection, reinforced investigation and prosecution, more effective recovery, and better governance; whereas in this resolution, Parliament endorses and sets out its priorities for the legislative proposals and instruments to follow;

G. whereas deficiencies in the rule of law can pose a direct threat to the Union budget by undermining financial control and judicial independence, the prevention and sanctioning of fraud, the recovery of Union funds and the effective cooperation across AFA components that is necessary for effective budget implementation; whereas a robust AFA, supported by independent national and EU judicial and investigative authorities, is essential to mitigate these systemic risks, ensure the recovery of Union funds, and safeguard the financial interests of the Union;

H. whereas protected whistleblowers, organised civil society and free, pluralistic and independent media, including investigative journalists, can contribute to transparency, public openness, corruption prevention and public scrutiny in the broader context of safeguarding the Union’s financial interests; recalls that public scrutiny remains distinct from, but may be complementary to, the established official oversight mechanisms addressed in this resolution;

I. whereas the operational fragmentation identified in ECA Special Report 26/2025, which serves as a key benchmark for the AFA revision, needs to be urgently addressed; whereas the creation of a single repository, intended to perform a centralised function allowing early cooperation and coordination in handling investigative input, is compatible with the establishment of a joint intake registry, which would streamline procedures, optimise the use of resources and enhance consistency and transparency; whereas this would facilitate parallel paths of action and, ultimately, enhance budget protection;

J. whereas in its resolution of 6 May 2025 on the protection of the European Union’s financial interests, Parliament called for measurable and results-oriented AFA governance, accelerated

digitalisation, a centralised governance structure, improved reporting and a greater focus on recovery and remedial measures; whereas this resolution set outs those calls in the context of the forthcoming revision of each AFA component's founding regulation or directive;

## *I. Scope and objectives of the AFA*

1. Affirms that the AFA exists to protect the integrity of the Union budget across the full anti-fraud cycle – covering prevention, detection, investigation, prosecution and recovery – on both the expenditure and revenue sides;

2. Underlines that the protection of the Union's financial interests, as defined by the PIF Directive, should remain the defining purpose of the AFA; clarifies that, where AFA components such as Europol, Eurojust and AMLA hold wider mandates under their respective founding instruments, their participation and role in the AFA and all related obligations apply exclusively to their PIF-relevant functions; stresses that the EPPO contributes to the fight against organised crime where criminal organisations are involved in PIF offences and that no limit to cooperation in these regards stems from the existing legal framework; considers that any possible extension of its mandate should be assessed, taking into account the possibility of diluting its focus and expertise on the protection of the Union's financial interests, and creating overlaps with existing national and Union authorities and bodies; maintains that any extension of EPPO or OLAF mandates to organised crime in general requires an unanimous European Council decision with Parliament's consent, or a separate legislative act; rejects any attempt to achieve such an extension through administrative means or organisational redesign;

3. Urges the Commission to follow up on the recommendations made by the ECA in Special Report 26/2025, in cooperation with the AFA components and the Member States where necessary, and to address the governance deficit identified by the ECA and repeatedly pointed out by Parliament: the absence of system-level accountability, the lack of measurable outcomes, and the absence of an overview of individual components' strategies and priorities; stresses that recovery is one of the most important indicators of the AFA's effectiveness; considers that the AFA should deliver greater collective added value through stronger coordination and complementarity between its components;

## *II. Foundational principles of the AFA*

4. Maintains that no AFA component may receive instructions from any political authority regarding the opening, conduct or closure of an individual investigation, and that all AFA components must fully respect the principles of the rule of law; stresses that AFA

components are independent in the exercise of their investigative functions and underlines that this foundational principle of independence is essential and must be safeguarded for all AFA components;

5. Considers that the effective exercise of the mandates of the AFA components requires the exchange of information among components that are competent to act, without prejudice to appropriate safeguards including operational and investigative independence and the protection of investigative confidentiality, but avoiding any possible abuse aimed at preventing the sharing of information; considers that adequate institutional and administrative conditions are also important for the same purpose, including sufficient resources and staffing, ensured through the applicable governance and budgetary frameworks and adequate to the nature and legal framework governing each AFA component;

6. Clarifies that non-investigative functions, including recovery monitoring, policy coordination and inter-institutional reporting, should be distinguished from investigative functions; calls on the Commission to make the functional distinction between OLAF's investigative and non-investigative tasks explicit in the revised OLAF Regulation, in order to safeguard OLAF's operational independence in conducting its investigations;

7. Considers that coordination between AFA components is essential to protecting the Union's financial interests and must be ensured and improved; underlines that operational independence does not preclude any component from: (i) exchanging relevant information with other components in a timely manner, in accordance with the applicable legal framework and without jeopardising ongoing criminal proceedings; (ii) ensuring appropriate referral and cooperation between competent authorities, including, where appropriate, the simultaneous notification of OLAF and the EPPO as part of a coordinated intake mechanism; (iii) facilitating coordination between administrative and criminal investigations; and (iv) contributing with structured data to the consolidated AFA annual report (CAAR); calls on the Commission to propose enforceable mechanisms to implement such coordination;

8. Stresses that under Articles 4(3) and 13(2) of the Treaty on European Union and in accordance with the case-law of the Court of Justice of the European Union, the duty of mutual sincere cooperation governs relations among the EU institutions, bodies, offices and agencies, which must work together smoothly, assisting one another in fulfilling their respective mandates; calls on the Commission, in the context of the revision of the AFA, to establish clear duties, procedures and timelines for such cooperation, including appropriate mechanisms for resolving unjustified refusals or delays;

9. Stresses that independence does not entail opacity; calls for transparent and traceable procedures and adequate internal and external control mechanisms, including effective democratic scrutiny; calls for aggregate reporting by AFA components to the budgetary authority, within their respective mandates and responsibilities on case volumes, outcomes, recovery results and follow-up rates, while respecting applicable confidentiality and data protection rules and without identifying individual cases or disclosing investigative content; considers that an adequate level of transparency and oversight is essential for effective accountability and preventing misuse;

10. Recognises the importance of confidentiality and non-prejudice to the ongoing investigation as safeguards for effective coordination, information-sharing and accountability within the AFA; underlines that the timing and scope of information-sharing and other actions should be carefully managed in accordance with the applicable legal framework and procedural safeguards and, where strictly necessary, deferred for the time needed to protect ongoing investigations; stresses, however, that the application of this principle should not unjustifiably prevent competent authorities from taking appropriate measures to protect the Union budget;

11. Calls on the Commission, when revising the legislative instruments governing AFA components, to assess the need for appropriate procedural mechanisms for invoking and managing deferrals, including, where appropriate, clear rules on the timing, scope and methods of information-sharing, while ensuring effective coordination and avoiding unnecessary duplication of investigative activities, and to consider appropriate safeguards to ensure that the application of non-prejudice, as well as confidentiality, is proportionate and does not unnecessarily prevent the timely exchange of information or appropriate simultaneous notification, where legally possible and without prejudice to ongoing criminal proceedings;

12. Reaffirms that the principle of proportionality contributes to the governance of the entire AFA and emphasises that resource allocation and the deployment of investigative tools must be commensurate with the gravity of the potential threat and the overriding objective of protecting the Union’s financial interests;

### *III. Coordination and information-sharing within the AFA*

13. Notes that the current arrangements for receiving and handling information relevant to the AFA cause delays in the assessment and referral of potential PIF cases, gaps in the timely consideration of budget-protection measures, and duplication or coordination difficulties where relevant information is received by different components through separate channels; stresses the need to

strengthen the timely sharing and assessment and the appropriate routing of such information between the relevant AFA components;

14. Calls on the Commission, as part of the AFA revision, to establish a common intake mechanism, and, after having analysed its added value – including the governance, staffing and hosting models, while guaranteeing appropriate safeguards regarding access segregation and data protection and confidentiality – to consider the form of an AFA joint intake registry, applicable across the relevant AFA components, with a view to enhancing the system of information-sharing and coordination by ensuring the timely receipt and assessment of relevant information and its appropriate routing to the competent AFA components, while avoiding unnecessary delays and lengthy discretionary processes; underlines that such a mechanism should not determine competence or replace existing direct reporting obligations to the EPPO but offer a technical solution to harmonise the currently dispersed flow of information and input; stresses that safeguards regarding whistleblower protection should be taken into full consideration;

15. Considers that a common intake mechanism should operate as a single point of entry for all information, enabling the timely and coordinated initial assessment of relevant information and, where appropriate, its parallel and simultaneous notification to the competent AFA components, allowing the EPPO and OLAF to assess the information independently and within their respective mandates, without one assessment prejudging or preventing the other's assessment; underscores that the intake function must remain strictly neutral regarding the statutory competences of the respective AFA components and that the EPPO retains the exclusive competence to determine what qualifies as a crime under the PIF directive;

16. Stresses that differences between the respective investigative mandates and procedures of the AFA components, including the procedural treatment of information upon receipt, should not, in themselves, prevent early cooperation and the sharing of relevant information from the moment it is received; calls for this principle to be duly reflected in future revisions of the relevant legal frameworks; calls on the Commission, therefore, to explore, in consultation with the EPPO and OLAF, appropriate institutional and operational options for a centralised, coordinated intake function within the existing AFA architecture, including arrangements allowing the EPPO and OLAF to contribute jointly to the initial handling of relevant information; emphasises that such a function should not determine competence, conduct investigations or issue recommendations, and should facilitate the timely and coordinated assessment of relevant information and its appropriate notification to the competent AFA components, in accordance with their respective

mandates and without prejudice to their operational independence, with a view to addressing gaps in the current anti-fraud architecture;

17. Recalls the role and responsibilities of the EPPO in investigating and prosecuting PIF offences within its competence; underlines that arrangements for the intake of information should ensure timely coordination and allow the EPPO to carry out its own assessment of information relevant to its mandate without undue delay; clarifies that simultaneous notification to the EPPO and OLAF is intended to facilitate their respective assessments and does not affect their respective mandates or the EPPO's competence under the applicable legal framework;

18. Calls for the establishment of a single, secure digital reporting channel for information relevant to the AFA, enabling its automatic receipt, recording and appropriate routing to the competent AFA components, with standardised procedures and appropriate safeguards for whistleblower protection from first submission; calls on the Commission, in cooperation with the relevant AFA components and the Member States, to assess the appropriate governance arrangements for such a channel and to ensure that relevant information received through this channel can be securely recorded and shared between the competent AFA components, in accordance with their respective mandates and confidentiality requirements;

19. Considers that the systematic identification of connections between cases, persons, operations and networks would benefit from improved interoperability and secure upgraded information-sharing between AFA components, including through the use of common entity identifiers and appropriate query mechanisms and, where relevant and legally possible, sector-specific information held by other Union bodies; calls in particular for the digitalisation and automation of existing hit/no-hit mechanisms, allowing for systematic cross-checking at different points in time, and for greater interoperability between relevant case management and information systems, with a view to avoiding information gaps and strengthening mutual trust among AFA actors; considers that information-sharing mechanisms should draw on existing tools and practices, including the experience gained with Eurofisc's Transaction Network Analysis; stresses that any such arrangements should be limited to what is necessary for identifying relevant connections and should respect applicable confidentiality and data protection requirements;

## *IV. EPPO-OLAF cooperation: the graduated suspension rule*

20. Recalls that the Commission communication of 26 May 2011 on the protection of the financial interests of the European Union by criminal law and by administrative investigations recognised criminal and administrative investigations as complementary

instruments for the protection of the Union’s financial interests; notes that the current framework governing parallel administrative investigations following the involvement of the EPPO may constrain the timing, scope and practical availability of complementary measures to protect the Union budget;

21. Notes that the current legal framework provides for different forms of interaction between the EPPO and OLAF that should be clearly distinguished and appropriately reflected in the forthcoming revisions of the relevant legal frameworks, including: (i) OLAF investigations carried out in support of the EPPO at the EPPO’s request, where OLAF may decline to provide such support on stated grounds; (ii) OLAF complementary investigations initiated on OLAF’s own initiative, subject to the EPPO’s right to object, currently governed by working arrangement; and (iii) the transfer of cases from the EPPO to OLAF following a decision not to open or to dismiss a case; considers that the current legal framework has not been able to overcome conflicts and disputes, in particular between OLAF and the EPPO, and that this must be avoided with a new clarified framework;

22. Recalls that the principle of *non bis in idem* (the right not to be punished twice for the same offence, stemming from Article 50 of the Charter of Fundamental Rights of the EU), as clarified by the Court of Justice, does not by itself lead to a general prohibition of parallel investigations under clear rules, coordination and proportionality (Article 52(1) of the Charter); considers further that the EPPO’s legitimate operational concerns related to evidence integrity and procedural rights protection are case-specific and limited in time, because they depend on the stage and circumstances of each case, and may justify a graduated, time-bound suspension of OLAF’s formal investigative measures rather than a permanent prohibition; considers that the continued need for such a suspension should be periodically reassessed by the EPPO and that OLAF should be able to request the resumption of parallel investigative measures for the drawing-up of reports and recommendations for the purpose of protecting the financial interests of the Union, while avoiding conclusions regarding the criminal liability of particular natural and legal persons subject to the EPPO investigation, as long as such a resumption would no longer jeopardise the criminal investigation or the rights of the persons concerned following a reasoned assessment and justification;

23. Calls on the Commission to replace the current prohibition with a view to establishing a graduated and time-bound framework for interaction between EPPO investigations and OLAF investigative measures, providing for selective and proportionate arrangements on the suspension and the reactivation of OLAF’s investigative capacity, to be used where they add value to the protection of the Union budget and taking into account the circumstances of individual cases

and available resources, while ensuring that necessary budget-protective measures remain possible where legally permissible and without prejudice to ongoing criminal proceeding; calls for such a framework to address, in particular, simultaneous notification, complementary investigations and the respective roles and responsibilities of the EPPO and OLAF;

24. Calls on the Commission to reflect this graduated suspension framework in the revised EPPO and OLAF Regulations, and to clarify in its proposals that: (i) necessary non-punitive budget-protective measures such as early-detection flagging, precautionary suspension of payments and recovery of undue payments should remain possible throughout the different stages where legally permissible and without prejudice to ongoing criminal proceedings; (ii) punitive administrative sanctions should not be imposed in parallel with criminal proceedings against the same persons and for the same facts, so as to avoid double punishment: and (iii) where the EPPO's investigation is closed without indictment, OLAF should be able to open or continue an administrative investigation within its mandate;

25. Is concerned that gaps in the timing, completeness and consistency of information provided to the Commission and OLAF may limit the scope for timely precautionary and budget-protective action; calls on the Commission to ensure that, in the revised legal framework, OLAF or, where applicable, the Commission's services, receive in a timely manner the information on cases under EPPO investigation that is necessary for assessing and adopting appropriate budget-protection measures, while respecting applicable confidentiality requirements and without prejudice to the EPPO's investigative independence; stresses, in this regard, the role of European Delegated Prosecutors in ensuring timely information sharing and effective cooperation; reiterates that the availability of the appropriate administrative budget-protective measures should not be unduly restricted by the non-prejudice principle and calls on the Commission to ensure that the revised legal framework does not unnecessarily restrict such measures beyond what is required to protect ongoing investigations;

26. Notes the revised cooperation framework between the EPPO and the Commission, established in December 2024, which aims to improve the flow of information relevant for administrative, precautionary and corrective measures; calls on the Commission, in the context of the AFA review, to assess the follow-up given to the EPPO's notifications to the Commission in 2025, including the measures taken, and to identify any obstacles limiting their effective administrative follow-up; calls on the Commission, in cooperation with the EPPO and, where relevant, OLAF, to identify how the content and format of such notifications could be further improved and standardised to ensure that the information transmitted is sufficiently actionable for the competent Commission services to take appropriate administrative or budget-protective measures; calls on

the Commission to report annually to the budgetary authority on the follow-up given to the notifications received, including the precautionary and recovery measures taken and the time needed to take them;

27. Calls on the EPPO and OLAF to establish, as an interim measure and without prejudice to the forthcoming revision of the relevant legislative framework, a joint operational protocol formalising the notification procedure, the applicable deadlines, the categories of information shareable at each phase, and the escalation mechanism for disputes;

## *V. Prevention, detection and AFA intelligence*

28. Recalls that effective protection of the Union's financial interests requires action across the full anti-fraud cycle; stresses that prevention and early detection are among its most cost-effective stages; underlines that responsibility for prevention and first-line detection rests primarily with Member States, and that the role of AFA components is to support, reinforce and where necessary complement national systems; stresses that the effectiveness of such national systems depends on respect for the rule of law and the proper functioning and independence of authorities responsible for budget implementation, control and audit, investigation and prosecution, as well as independent courts, and that deficiencies in these areas can increase fraud risks and undermine the effective protection and recovery of Union funds;

29. Observes that prevention and detection operate in a variety of ways, including: (i) structural fraud-risk prevention, ex ante conditionality, procurement rules and financial management requirements; and (ii) real-time and near-real-time detection through data-driven tools, including Arachne+, the Irregularity Management System, the Early Detection and Exclusion System and Eurofisc's Transaction Network Analysis; calls on the Commission, without altering the baseline obligations of national authorities and managing bodies to ensure effective prevention and detection, to ensure the availability, standardisation and interoperability of information of all recipients of Union funds across all management modes and to strengthen transparency and publication requirements for recipients in the context of the 2028–2034 MFF sectoral regulations, including contractors and subcontractors, with a view to improving fraud detection and public accountability;

30. Stresses that complaint- and intelligence-triggered detection depends on two structural conditions: first, that persons who report suspected fraud to AFA components are effectively protected against retaliation from the moment of their first submission, irrespective of

whether the information subsequently leads to an investigation, referral or dismissal; second, that information on recipients of Union funds is sufficiently standardised and accessible to facilitate effective scrutiny; reiterates, therefore, its call on the Commission to take action, including infringement proceedings where necessary, in case of failure to correctly implement the Whistleblower Protection Directive; calls for secure reporting channels to preserve confidentiality and, where legally possible, the identity of the reporting person throughout the handling of the information; stresses the essential contribution of whistleblowers, civil society organisations and investigative journalists to the detection of suspected complex fraud; recalls that the staff of EU institutions have a duty to report fraud and highlights the need to align all the institutions, bodies, offices and agencies for full compliance with the Whistleblower Protection Directive; underlines the need for full compliance with rule-of-law standards, due process and procedural safeguards at all stages of the procedure;

31. Calls on the Commission to analyse significant disparities in the levels of fraud reported across the Union and, where under-reporting is identified, to investigate its causes and provide guidance to Member States and Union bodies on reporting practices;

32. Urges all Member States that have not yet done so to adopt a comprehensive NAFS covering both the expenditure and revenue sides of the Union budget and the full anti-fraud cycle; calls on the Commission to promote and incentivise the adoption and regular updating of NAFS, ensuring that they include periodic fraud-risk assessments, clear objectives, a clear allocation of responsibilities among the competent authorities, timelines and measurable indicators to assess their implementation and effectiveness, and to provide definitions and clear guidelines on how NAFS should be drafted and established; welcomes the Commission’s proposal to integrate the risk-assessment based NAFS among the key requirements that Member States must establish within their national and regional partnership plans and must form an integral part of them; calls on the Commission and the Member States to strengthen the prevention, detection and management of conflicts of interest affecting Union-funded programmes, including through appropriate risk-based checks, declarations of interests, beneficial ownership information and data-driven cross-checks, while ensuring proportionality and respect for applicable data protection rules;

33. Considers that the AFA requires, in addition to operational components, a dedicated intelligence and strategic analysis layer producing aggregated threat assessments, fraud typologies, risk indicators and pattern intelligence; notes that relevant intelligence is currently dispersed across different actors and systems; notes that Eurofisc, the AMLA/Financial Intelligence Units (FIU) network and the Anti-Fraud Information System fulfil this function without a

legally formalised coordination mechanism; calls on the Commission to strengthen coordination within this layer and establish appropriate mechanisms for sharing strategic intelligence relevant to PIF offences; calls, in this context, for appropriate mechanisms for the timely exchange of relevant financial intelligence between OLAF, the EPPO, FIUs and AMLA, within their respective mandates; stresses the important role that anti-fraud coordination services (AFCOS) should have in this strategic intelligence layer, by contributing information on emerging fraud risks and systemic vulnerabilities identified at national level;

34. Underlines the role of Europol and Eurojust in cross-border PIF cases, in particular VAT fraud involving organised crime; calls for the full use of the EPPO's cooperation with both bodies, including joint investigation teams and Europol's analytical support; calls for structured cooperation between AMLA, the FIUs, the EPPO and OLAF, so that financial intelligence relevant to PIF offences, including on beneficial ownership, reaches the competent AFA components without delay; considers the EU Customs Authority and the EU Customs Data Hub essential for the early detection of fraud on the revenue side, including undervaluation and fraud in e-commerce; calls for structured cooperation and information exchange between the EU Customs Authority, OLAF and the EPPO from the start of its operations, and for the Authority to receive the staff and resources needed for its tasks;

35. Reiterates that all operational procedures should consistently adhere to the principle of proportionality; calls on the Commission to define clear, risk-based minimum thresholds and implement robust mechanisms ensuring that investigative tools and staff capacities are deployed both efficiently and proportionally, systematically prioritising serious offences that inflict significant financial damage on the Union budget;

36. Reiterates that the Commission and the relevant AFA components should explore and develop, in a safe, responsible and risk-based manner, innovative applications of artificial intelligence (AI) and advanced analytical tools for the evaluation and analysis of information relevant to the protection of the Union's financial interests, including the identification of patterns, anomalies, links between entities and transactions, emerging fraud typologies and potential risks; stresses that such tools should support, and not replace, human assessment and decision-making, and should be developed and deployed in accordance with applicable Union law, including requirements concerning data protection, fundamental rights, confidentiality, cybersecurity and human oversight; calls on the Commission to establish a common AI governance framework and to ensure that the use of AI within AFA is subject to appropriate safeguards, including mandatory human oversight before AI-generated alerts lead to investigative or administrative actions, as

well as transparency on how such alerts are generated, and the measures in place to prevent bias and ensure traceability, in accordance with the AI Act[17]; calls on the Commission to conduct a fitness check on Arachne+ to ensure it undergoes technological upgrades in line with state-of-the-art AI capabilities;

***VI. Partnership with the Member States and external cooperation***

37. Maintains that the Commission and the Member States share responsibility to counter fraud at all stages, and that the AFA's relationship with Member States must be framed as a structured partnership, not supervision, based on effective cooperation, timely and reciprocal information-sharing and appropriate coordination between the competent national authorities and relevant AFA components, while fully respecting national competences;

38. Recalls that strengthening AFCOS is important to enhance national anti-fraud capacity and cooperation with the relevant AFA components; stresses the disparities between Member States regarding AFCOS mandates, resources and operational capacities; calls on the Commission to provide updated and enhanced guidance to AFCOS, assessing the added value of allocating them tasks additional to those provided for under the current regulatory framework, also in view of the revision of the OLAF Regulation, while respecting the prerogatives of the Member States; calls on the Member States to ensure that AFCOS have a clear mandate and adequate resources to effectively perform their tasks; stresses that AFCOS should have sufficient operational capacity, expertise, access to relevant information and appropriate safeguards for functional independence to fulfil their responsibilities effectively; considers that AFCOS should facilitate cooperation between national authorities involved in protecting the Union's financial interests; encourages Member States to strengthen national anti-fraud networks involving AFCOS, in order to improve information-sharing and coordination throughout the anti-fraud cycle;

39. Notes that EU funds are increasingly being implemented in or through non-EU countries; calls on the Commission to ensure that appropriate anti-fraud safeguards, including effective access to information and cooperation for relevant AFA components, are incorporated into external funding instruments; calls for effective

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17 Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (Artificial Intelligence Act) (OJ L, 2024/1689, 12.7.2024, ELI: http://data.europa.eu/eli/reg/2024/1689/oj).

cooperation with the EPPO to be further developed with candidate countries in the context of accession negotiations;

## *VII. Recovery, enforcement and financial follow-up*

40. Affirms that recovery of funds lost to fraud or irregularity and, in financing not linked to costs, the suspension, reduction and correction of payments, are key measures of the effectiveness of the overall protection of the Union’s financial interests to which the AFA contributes; stresses that recovery outcomes must be considered alongside other indicators of effectiveness, including prevention, detection, investigations and prosecutions, rather than relying on process indicators alone, such as the number of investigations opened or indictments issued;

41. Calls on the Commission to strengthen the centralised monitoring and reporting of amounts identified and recovered following OLAF financial recommendations and national court judgments resulting from EPPO cases; considers that this new recovery centre should ensure consistency and accountability throughout the overall follow-up process and be located within OLAF, as part of a clearer monitoring and reporting mandate to be defined in the framework of the OLAF Regulation revision; asks the Commission to assess, in cooperation with the EPPO and OLAF, how the relevant final judicial outcomes in EPPO cases can be transmitted in a timely manner to the authority competent for monitoring and for recovery, including the possibility of endowing the European Delegated Prosecutors with the additional prerogative of monitoring and following up on criminal proceedings launched following their own investigations until the final judgment, and to report on their outcomes; calls for regular reporting to the budgetary authority on amounts identified, recovered and written off, and on the time that has elapsed between identification and recovery, analysing the reasons for successful and unsuccessful recovery and identifying patterns and trends; calls for appropriate and disaggregated data on recovery rates at Member State and programme level including, for financing not linked to costs, the reductions and corrections applied to payments, and the time between identification and correction;

42. Calls for the application of a comply-or-explain principle to all OLAF financial recommendations and EPPO judgment implementations, whereby a Member State or authorising officer that has not acted within the applicable deadline must provide a formal reasoned explanation, transmitted to the monitoring service; calls on the Commission to assess, where a pattern of non-implementation is identified, whether further action is warranted, including financial corrections or infringement proceedings;

43. Notes the particular difficulty of recovery in the revenue area, where significant VAT and customs losses may remain unrecovered even

after conviction; recalls that the EPPO investigates and prosecutes before national courts but does not itself issue final judgments or carry out enforcement actions pursuant to such judgements, responsibilities which fall into the competent national authority’s remit, in accordance with applicable national law and EU rules on mutual recognition; stresses that action in this area must focus predominantly on early detection and precautionary measures in addition to criminal enforcement and post-fraud recovery from perpetrators, including through stronger data sharing and the revision of relevant VAT and customs rules where needed, as amounts are often dissipated by the time fraud is detected; stresses, nevertheless, the need to continue pursuing the effective recovery of lost revenues wherever possible and recalls the primary role of national authorities in enforcement and recovery;

44. Calls on the Commission to clarify, in the context of its legislative proposals, the interaction between criminal confiscation proceedings and administrative recovery measures, including, where applicable, financial corrections, with a view to ensuring that criminal proceedings do not unduly prevent or delay appropriate measures to protect the Union budget; stresses that, where confiscation proceedings remain pending for a prolonged period without leading to effective recovery, the availability of appropriate administrative or budget-protective measures should be reassessed without delay and without prejudice to ongoing criminal proceedings;

45. Calls on the Commission to consider whether voluntary cooperation and an early closure mechanism for OLAF and EPPO cases, such as those already provided for in customs matters and under Article 40 of the EPPO Regulation, could be further developed, where the person concerned acknowledges responsibility, provides full restitution and accepts appropriate administrative consequences, subject to judicial homologation by the competent national court, as an essential safeguard against abuse; calls on the Commission to assess if such a mechanism would improve recovery and procedural efficiency and optimise the use of AFA investigative resources, allowing OLAF and the EPPO to redirect capacity from cooperative cases to complex investigations requiring the full exercise of their investigative powers; clarifies that such a mechanism should be designed to be independent of and additional to any simplified prosecution procedures available under the law of the Member State of the competent court and that the resulting agreement, submitted to the competent national court for judicial homologation, should produce upon homologation the legal effects of a conviction for all purposes under Union law, including submission to the Early Detection and Exclusion System procedure and the triggering of administrative financial correction; stresses that such mechanisms should not prejudice the effective investigation and prosecution of serious or organised fraud or cases requiring full investigative scrutiny;

46. Underlines the importance of respect for the rule of law in ensuring access to Union funds, including in the upcoming MFF, owing to its foundational role in enabling national authorities and AFA components to effectively protect the Union’s financial interests, and notes that the rule of law should be considered in the revision of the AFA;

***VIII. Governance, reporting and accountability***

47. Calls for the establishment of an annual AFA plenary, a structured meeting of high-level representatives of all AFA components, with an observer function for the budgetary authority and the Council Presidency; calls for a public joint statement and a confidential operational report to Parliament and the Council at each session, covering at least the overall state of the AFA, the strategic priorities adopted, the results achieved and the systemic weaknesses and emerging fraud patterns identified, as well as the follow-up given to commitments made at the preceding session; stresses that the conclusions of the plenary should identify, where appropriate, concrete follow-up actions, responsible actors and indicative timelines, and should feed into, rather than duplicate, the CAAR;

48. Reiterates its call for a CAAR, in addition to existing reporting, in particular the PIF report, to be harmonised with it in order to avoid unnecessary duplication, produced by the Commission on the basis of comparable and standardised data from the relevant AFA components, covering the full anti-fraud cycle and including a common set of system-level KPIs covering prevention, detection, prosecution, conviction and recovery rates; calls on the Commission to develop a methodology for estimating the PIF fraud gap, understood as being the estimated difference between the actual overall level of fraud affecting the Union’s financial interests and the fraud detected, and for assessing the return on anti-fraud investment by comparing the resources devoted to the AFA with its measurable financial impact, including the amounts recovered and the losses prevented, and with indicators on the effectiveness of cooperation and information exchange between relevant AFA components; calls for the report to include an analysis of recurring fraud mechanisms and cross-border patterns, obstacles to recovery, the effectiveness of preventive and corrective measures and lessons learned, with a view to improving risk indicators, early-warning mechanisms and future enforcement;

49. Calls on the Commission to ensure that the CAAR is timed to feed directly into Parliament’s annual discharge procedure and to link to the PIF resolution adoption process; calls for an appropriate and structured link between the AFA reporting cycle and the discharge procedure, so that the CAAR and other relevant AFA monitoring and reporting information are made available to Parliament as standard

discharge documentation in sufficient time to support its discharge work;

50. Recalls that the protection of the Union’s financial interests must be embedded in the post-2027 MFF sectoral regulations as a non-negotiable condition of sound financial management; calls on the Commission to ensure consistency between the legislative proposals accompanying or following the AFA review communication and the MFF sectoral framework, and to identify and address, where appropriate, any divergence between anti-fraud provisions in individual sectoral legislative acts and the principles established in this resolution;

51. Stresses the importance of maintaining sufficient levels of investigative, prosecutorial, analytical, legal, financial, IT and data expertise, including expertise in emerging fraud risks and digital investigations, and calls on the Commission to monitor continuously and to strengthen operational investigative capacity to combat serious cross-border and organised fraud affecting the Union’s financial interests, to provide additional staff and budget as needed, and to ensure that AFA components are not subject to horizontal staff reductions; encourages continuous training, professional development and structured knowledge-transfer among staff working within the AFA through knowledge-sharing programmes, the systematic exchange of expertise and lessons learned, and structured mobility opportunities via secondments and temporary exchanges between Union anti-fraud bodies and, where appropriate, national competent authorities; maintains that the aims are to facilitate the building of specialised and updated knowledge and good practice within the AFA and the development of cross-institutional competence, to strengthen institutional knowledge, avoid the loss of specialised expertise and ensure continuity and consistency in the protection of the Union’s financial interests; calls for appropriate workforce planning and timely recruitment to avoid persistent vacancies and capacity gaps, while ensuring that the staffing of AFA components enables them to fulfil their mandates effectively and independently;

52. Acknowledges that the AFA is under-resourced relative to the scale of its mandate and the complexity of the fraud affecting the Union’s financial interests; calls on the Commission to ensure that resources allocated to AFA components are proportionate with their mandate, workload and identified fraud risks, taking into account the measurable financial impact of anti-fraud action, including the amounts recovered and the losses prevented;

53. Asks the Commission that the property, funds, or proceeds confiscated following an EPPO prosecution and the outcomes of simplified procedures that accrue to the Union budget be regarded as internal assigned revenue within the meaning of Article 21 of the

Financial Regulation, after deducting reasonable and justified execution costs incurred by Member States; insists that this revenue be earmarked to support the operational activities, technical infrastructure and staffing needs of the EPPO and the Union’s AFA;

## *IX. Follow-up and next steps*

54. Calls on the Commission to take full account of the orientations, principles and specific requests set out in this resolution in its forthcoming AFA review communication, expected before the end of 2026, and in any legislative proposals accompanying or following that communication; underlines that this resolution does not request the establishment of any new authority or body, but rather urges effective cooperation and coordination among all current AFA components through the substantial revision of the legislative instruments that govern their work;

55. Calls on the Commission to report to the Committee on Budgetary Control after the adoption of this resolution, on the follow-up envisaged to the requests set out herein, including the instruments and measures through which they are to be addressed, the indicative timetable, and, where no action is envisaged, the reasons for not taking action;

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56. Instructs its President to forward this resolution to the Council, the Commission, the European Court of Auditors, the European Public Prosecutor’s Office, the European Anti-Fraud Office, the European Union Agency for Law Enforcement Cooperation, the European Union Agency for Criminal Justice Cooperation, and the governments and parliaments of the Member States.