

# ECA: EU Anti-Fraud Bodies Could Do Better



Thomas Wahl

News

On 15 December 2025, the European Court of Auditors (ECA) tabled a [special report](#) assessing on how the EU's primary anti-fraud bodies, i.e., the EPPO, OLAF, Eurojust and Europol, cooperate in investigating fraud against the EU budget. The audit examined the following:

- The clarity and comprehensiveness of the four EU bodies' mandates, roles and responsibilities for investigating fraud as well as their mutual support during the investigation lifecycle;
- The procedures for handling allegations of fraud, particularly with a view to avoiding duplication and inefficiency and ensuring a regular information flow;
- The mechanisms used by the Commission to oversee fraud detection activities and to ensure due compensation for the EU budget.

The audit was designed to provide an input into the Commission's White Paper on the review of the EU's anti-fraud architecture (→[euclid 2-2025, 137-138](#)). Overall, the ECA found that, while the bodies' responsibilities are clearly defined, weaknesses remain in terms of the exchange of information, which affects the number and timeliness of the EPPO's and OLAF's investigations. Shortcomings also arose with regard to the Commission's mechanism for monitoring whether the recoveries ordered by national courts have taken place and whether the full amount due to the EU budget has been recovered. Other key conclusions of the report regarding the aforementioned three areas of scrutiny include the following:

## The bodies' mandates

- The roles and responsibilities of OLAF, the EPPO, Europol and Eurojust are clear and do not overlap. This gives them the potential to effectively protect against fraud affecting the EU's financial interests;
- Collaboration: the number of cases in which the bodies supported one another has remained relatively small in recent years, compared to the number of investigations opened by both the EPPO and OLAF. One possible reason for this is that the EPPO's primary source of support is national authorities, and that OLAF's administrative remit differs substantially from that of the other three EU bodies.

## The procedure of handling fraud allegations

- The current dual reporting system is cumbersome and leads to duplication of investigative work on the part of the EPPO and OLAF;
- There is limited information exchange from the EPPO to OLAF regarding the state of play of investigations, e.g. discontinuation or indictments - this limits the scope for further protective measures.

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## The Commission's oversight mechanism

- There is no clear picture of the adequacy of the level of fraud detection by the EPPO and OLAF;
- The Commission has no adequate mechanism to show the recovery results from criminal or administrative procedures.

In light of these findings, the ECA made three key recommendations to the Commission:

- By the end of 2028, establish an interoperable anti-fraud system (based on specific proposed principles) that clarifies where fraud allegations should be reported, and facilitate an efficient exchange of information on fraud allegations and investigations;
- By the end of 2026, analyse the variations in fraud reporting across the EU and take appropriate action, such as investigating causes of significant under-reporting;
- By the end of 2028, enhance oversight of the follow-up of fraud investigations by developing a methodology to measure the overall financial impact of EPPO and OLAF investigations, and by requiring Member States to regularly report asset conversion and recovery amounts.

The ECA's special report (No 26/2025), a factsheet on the key findings, and the replies to the report from the Commission, the EPPO, and Europol are available on a [dedicated website](#).

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