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**Annual overview with information on the results of the Union anti-fraud programme in
2021**

Accompanying the document

**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND
THE COUNCIL**

**33rd Annual Report on the protection of the European Union's financial interests and
the fight against fraud - 2021**

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1 Introduction

The fight against fraud to protect the EU's financial interests is a shared responsibility for Member States and the EU. It is thus in the interest of the EU, and of EU taxpayers more generally, that national and regional authorities are sufficiently equipped to carry out this important mission. This is why the EU has supported national anti-fraud capacities for 16 years with the three successive Hercule programmes.

The year 2021 not only marks a general transition to a new multiannual financial framework (MFF) for the years 2021 to 2027, but also a specific transition to a new anti-fraud programme.

1.1 Final evaluation of the Hercule III programme (2014-2020)

Hercule III ended on 31 December 2020, even if some projects initiated under it are still being implemented. Inevitably, the COVID-19 pandemic triggered some delays for beneficiaries struggling with their schedules for project preparation and implementation.

The Hercule III programme aimed to protect the financial interests of the EU by fighting fraud, corruption and any other illegal activities. The programme provided this protection by making available financial support to national and regional administrations and to research and educational institutes and other non-profit-making entities that 'promote the strengthening of action at Union level to protect the financial interests of the Union'.

This financial support mostly consisted of grants awarded to Member State authorities in charge of combating fraud to reinforce their operational and technical capacity to detect and investigate activities that are detrimental to the financial interests of the EU. Member States have used this support to purchase technical equipment, such as detection, investigation and forensic tools, or to purchase and install integrated systems for number-plate recognition, among other things.

The programme also financed training activities, conferences, comparative research and scientific publications on fraud-related topics.

Pursuant to Article 13(2)(b) of the Hercule III Regulation (Regulation (EU) No 250/2014¹), the European Commission presented a final evaluation report on the results and achievements of the programme to the European Parliament and to the Council² in December 2021.

A comprehensive study prepared by an external consultant underpinned the report. In this study, the external consultant analysed 98 case studies and organised more than 50 interviews with a variety of officials. The evaluation contains a number of conclusions and recommendations.

The evaluation notes that the Hercule III programme was highly relevant in supporting Member States' anti-fraud activities. Action on technical assistance and training was found to be highly effective and generating positive direct (technical equipment) and indirect (training) impact. Overall, the evaluation strongly supports the rationale and implementation of the programme.

¹ Regulation (EU) No 250/2014 of the European Parliament and of the Council of 26 February 2014, OJ L 84 of 20.03.2014.

² Link to the Report of the Commission to the European Parliament and the Council, with its accompanying staff working document: https://ec.europa.eu/anti-fraud/policy/hercule-reports_en.

For the future, the evaluation recommends a stronger focus on expenditure and emerging threats such as cyber issues. Finally, the programme is considered internally and externally coherent, even if continued attention will be required to properly align the successor programme with relevant other Commission programmes.

1.2 2021-2027 Union anti-fraud programme: context and implementation

1.1.1 Context

The Hercule III programme has come to a close, but the successful assistance provided under this scheme continues under the new Union anti-fraud programme (UAFP). As a key milestone, the European Parliament and the Council adopted Regulation (EU) 2021/785 setting up the UAFP on 29 April 2021³. This legal act became applicable retroactively as of 1 January 2021.

The UAFP combines three different, previously separated activities, but at its core, it builds on the success of the Hercule III programme. The UAFP provides a single framework, bringing together:

- (i) the Hercule funding part;
- (ii) the financing of the Anti-Fraud Information System (AFIS, supporting Member States in providing mutual assistance in customs and agricultural matters); and
- (iii) the Irregularity Management System (IMS, for the reporting of irregularities, including fraud, in cases related to the shared-management funds and the pre-accession-assistance funds⁴).

This single framework increases synergies between its strands and economises on resources. For example, it provides financial flexibility to reallocate funding within the programme.

An annual Commission implementing decision sets out the financing of the UAFP and the annual work programme (AWP). This single legal act provides for funding for all eligible actions supported by the programme, and for the financing of the AFIS and the IMS.

The UAFP is based on Articles 33 and 325 of the Treaty on the Functioning of the European Union (TFEU). It is set up for a period of 7 years, from 2021 to 2027, in line with the MFF laid down in Council Regulation (EU, Euratom) 2020/2093⁵.

The UAFP pursues two general objectives. First, it aims to protect the EU's financial interests. Second, it aims to support mutual assistance between the administrative authorities of the Member States and cooperation between these authorities and the Commission to ensure that the law on customs and agricultural matters is correctly applied.

The programme pursues three specific objectives:

1. to prevent and combat fraud, corruption and any other illegal activities affecting the financial interests of the EU;
2. to support the reporting of irregularities, including fraud, with regard to the shared management funds and the pre-accession assistance funds of the EU budget; and

³ OJ L 172, 17.5.2021, p. 110-122. Link: (<http://data.europa.eu/eli/reg/2021/785/oj>).

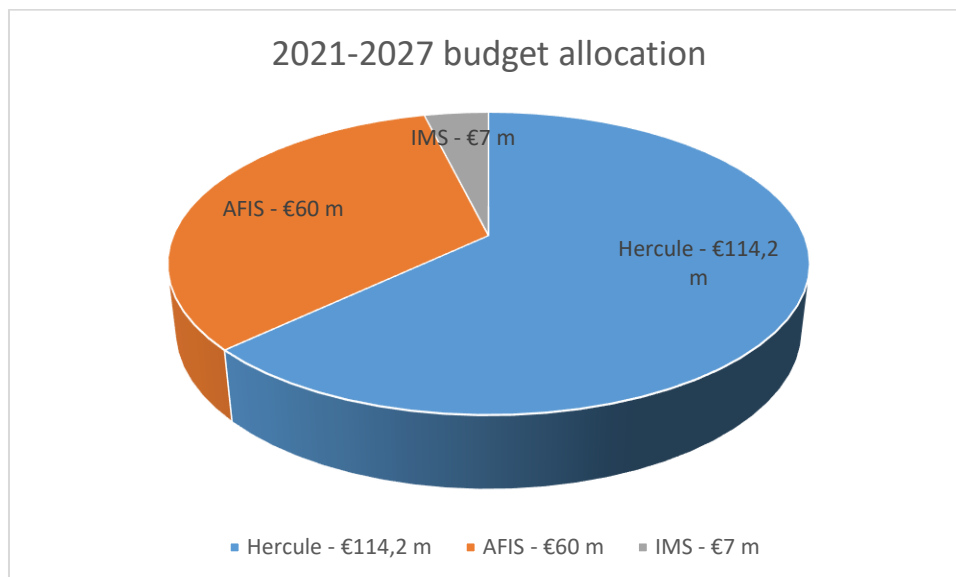
⁴ See Chapter 4 for more details, please see Chapter 4 of the present SWD.

⁵ Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433433I, 22.12.2020, p. 11).

3. to provide tools for information exchange and support for operational activities in the field of mutual administrative assistance in customs and agricultural matters.

To implement the UAAP, the EU has allocated EUR 181 207 000 in current prices for the period from 2021 to 2027, as shown in Graph 1.

Graph 1 – Budget allocation



1.1.2 Implementation methodology

The first component of the programme provides the Member States with targeted assistance in achieving their obligations to protect the EU's financial interests. This component will support the purchase of specialised anti-fraud equipment and tools, specific trainings as well as targeted conferences and studies.

The Commission implements this component by:

1. awarding grants following calls for proposals;
2. concluding public-procurement contracts following calls for tenders;
3. entering into administrative arrangements with the Commission's Joint Research Centre (JRC);
4. reimbursing costs incurred by representatives from eligible countries who participate in training and operational activities; and
5. offering targeted support to relevant international organisations actively helping to protect the EU's financial interests.

Under the second component, the Commission maintains the IMS and makes it available to Member States to facilitate their compliance with the obligation (laid down in various sectorial pieces of legislation) to report detected irregularities.

The third component consists of (i) the operation and maintenance of the AFIS platform for the exchange of mutual-assistance information; and (ii) supported activities, such as joint customs operations, courses, and preparatory or evaluation meetings for operational action.

In practice, the programme is implemented under direct management. The European Anti-Fraud Office (OLAF) is the lead service for programme implementation.

The UAFP Regulation identifies four categories of eligible entities:

1. public authorities that can help achieve a UAFP objective and are established:
 - i) in a Member State or an overseas country or territory associated with the UAFP;
 - ii) in a third country associated with the UAFP under the conditions specified in Article 4 of the UAFP Regulation; or,
 - iii) in a third country not associated with the UAFP under the conditions specified in Article 10(3) of the UAFP Regulation.
2. research and educational institutes and non-profit making entities that can help to achieve the objectives of the UAFP and have been established and operating for at least 1 year:
 - i) in a Member State;
 - ii) in a third country associated with the UAFP under the conditions specified in Article 4 of the UAFP Regulation; or
 - iii) in a third country not associated with the UAFP under the conditions specified in Article 10(3) of the UAFP Regulation.
3. any legal entity created under Union law; or,
4. any international organisation.

1.3 Purpose and scope of this overview

Article 12(3) of Regulation (EU) 2021/785 obliges the Commission to report annually on the performance of the programme to the European Parliament and to the Council as part of its annual report on the protection of the EU's financial interests – fight against fraud. Article 12(3) also stipulates that when discussing the UAFP, the European Parliament may make recommendations for the AWP, and that the Commission must duly take these into account.

To this end, this overview covers: (i) information on actions for which financial commitments were made under the 2021 Financing Decision and AWP⁶, adopted on 23 July 2021; and (ii) the results of actions finalised in 2021 but for which financial commitments were made under the Hercule III programme in previous years.

The overview also contains information on AFIS and IMS activities for which financial commitments were made under the same 2021 AWP. Due to the late adoption of the MFF Regulation⁷ (17 December 2020) covering the multiannual budget of the EU from 2021 to 2027, a dedicated financing decision was adopted in early 2021 to ensure business continuity of the AFIS (namely the uninterrupted provision of important IT systems to Member States) during the first months of that year⁸.

2 UAFP budget implementation in 2021

To implement the UAFP in 2021, the budgetary authority had allocated EUR 24.04 million in commitment appropriations and EUR 2.54 million in payment appropriations. The programme is financed under item 03.03 of the EU budget, as shown in Table 1 (split by year).

⁷ OJ L 4334331, 22.12.2020, p. 111.

⁸ Commission Decision C(2021) 2120 of 7.4.2021.

Table 1: Financial programming in 2021-2027

	(in EUR)							Programme total
	2021	2022	2023	2024	2025	2026	2027	
Total	24,055,021	24,371,021	24,852,023	25,508,023	26,353,026	27,404,026	28,678,028	181,221,168

Table 2 shows the commitments made under the available budget for 2021, broken down by the programme's three components.

Table 2: Available budget and commitments made in 2021

TYPES OF ELIGIBLE ACTIONS (2021)		BUDGET (EUR)	COMMITTED (EUR)	COMMITTED (%)
COMPONENT 1: PROTECTION OF THE EU'S FINANCIAL INTERESTS				
TECHNICAL ASSISTANCE				
Grants: technical assistance	Grants	9 300 000	10 678 299	115%
IT databases	Procurement	1 000 000	707 360	70.7%
IT tools and tobacco analysis	Procurement	560 000	717 961	128%
ANTI-FRAUD TRAINING				
Grants: anti-fraud training	Grants	1 600 000	802 285	50.1%
Procured conferences	Procurement	700 000	144 715	20.7%
Digital forensics and analyst training	Procurement	1 800 000	1 414 000	78.6%
FCTC ⁹	Grants	200 000	53 628	26.8%
TOTAL COMPONENT 1		15 160 000	14 518 248	95.8%
COMPONENT 2: AFIS PLATFORM				
IT studies, development and maintenance	Procurement	3 200 000	4 056 540	127%
Production services	Procurement	2 600 000	1 750 021	67.3%
Technical assistance, training, coordination and quality-control services	Procurement	722 000	194 797	26.9%
Acquisition, maintenance and updating of software and hardware, and related IT services	Procurement	1 189 721	1 246 975	105%
Funds co-delegated to the Directorate-General for Taxation and Customs Union (DG TAXUD)	Procurement	252 279	252 279	100%
Contingency			463 388	
TOTAL COMPONENT 2		7 964 000	7 964 000	100%

⁹ Financial support to the Secretariat of the World Health Organization Framework Convention on Tobacco Control (FCTC), in its functions related to the Protocol to Eliminate Illicit Trade in Tobacco Products, and to other activities organised by the Secretariat in connection with the fight against illicit trade in tobacco products.

COMPONENT 3: IMS TOOL				
Study	Procurement	150 000	232 591	169%
Development	Procurement	306 000	564 722	184.5%
Maintenance, support and training	Procurement	473 000	117 163	27.7%
TOTAL COMPONENT 3		929 000	914 476	98%
GRAND TOTAL		24 053 000	23 396 724	97.3%

2.1 Activities to prevent and combat fraud, corruption and any other illegal activities undermining the financial interests of the EU (as in the former Hercule III programme)

In 2021, the UAFP's first year of implementation, the available commitment appropriations for the programme's first strand (formerly Hercule) were used to: (i) finance granted projects; and (ii) conclude specific contracts (procurement) and administrative arrangements for providing access to commercial databases, specialised IT tools and specific training and conference events, in line with the activities included in the adopted AWP for 2021¹⁰.

The commitment amounts earmarked for the 2021 granting cycle (approximately EUR 11 million) were implemented by signing contracts for the awarded grant files and paying pre-financing.

The exceptional circumstances of 2020 and 2021 due to the COVID-19 pandemic had a significant impact on the general implementation of the programme. Many procured training activities and conferences had to be postponed or cancelled in 2021. A few of them were organised in a virtual or hybrid mode (see Annex I, Table 5).

Following a successful publication and evaluation of the 2021 'technical assistance call for proposals', unused amounts earmarked for training grants, procured forensic and anti-fraud training in the 2021 budget have been transferred to this specific call, where a reserve list had been established.

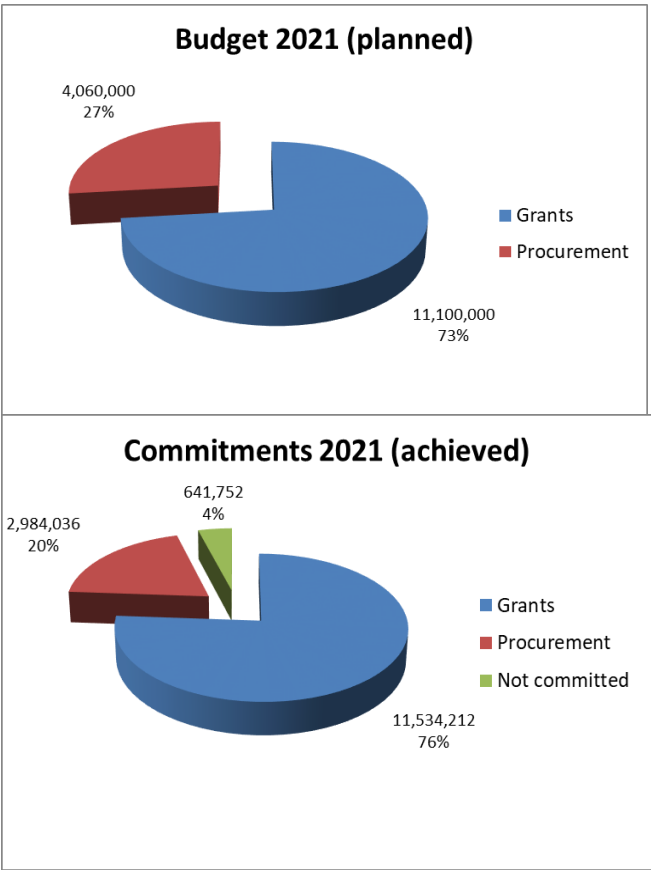
This transfer of approximately 9% of the total annual budget ensured an efficient implementation of operational funds and the award of funding to high-quality proposals that could not have been financed otherwise.

Payments under the grant agreements and under some of the procurement contracts signed in 2021 will be reported at a later stage than the present report, since these payments will only be made in the course of 2022 and in the following years.

Graph 2: Breakdown of the UAFP's (Hercule component) planned budget and achieved commitments¹¹ in 2021 by type of financial support (grants and procurement)

¹⁰ Commission Implementing Decision, C(2021) 5338 final of 23.7.2021.

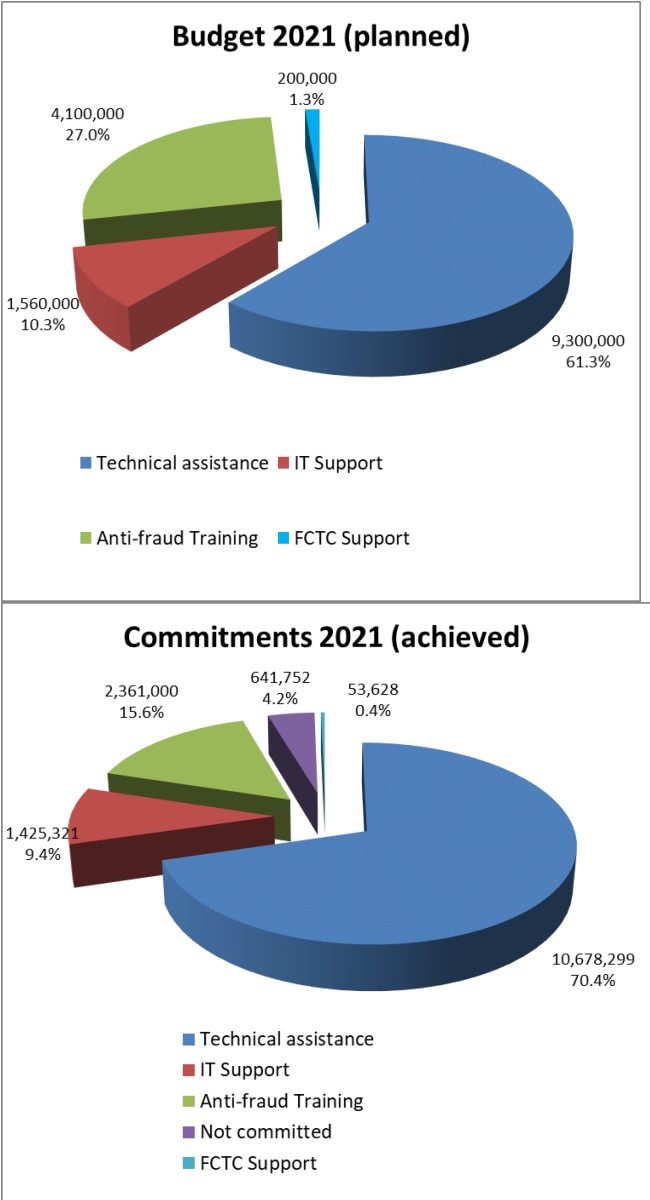
¹¹ Around 4% of the annual budget was left uncommitted due to the fact that few of the planned procured activities (such as training and conferences) did not take place in 2021, due to the ongoing sanitary circumstances.



Graph 3 provides a breakdown of the planned budget and commitments for 2021 by type of action. Technical assistance actions under Regulation (EU) 2021/785 encompass: (i) technical assistance grant activities; and (ii) IT support (databases and IT tools).

Training actions include: (i) grant activities under calls for proposals for training, conferences, staff exchanges and studies; and (ii) procured conferences and specialised training.

Graph 3: UAFP (Hercule component) budget and commitments in 2021 by type of eligible action¹²



2.1.1 Grants

Grants are direct financial contributions to finance an action intended to help achieve an EU policy objective. The overall UAFP budget allocated to grants in 2021 was EUR 10.9 million. Following calls for proposals inviting applicants to submit proposals for actions that help achieve the programme’s objectives, grants are evaluated and awarded. The beneficiary of a grant becomes the legal and economic owner of the goods or services purchased with grant financing.

In July 2021, the Commission published two calls for proposals on its Funding and Tenders Portal. The late adoption of Regulation (EU) 2021/785 setting up the UAFP delayed the 2021 granting cycle (compared to previous years). However, the Commission envisages a return to the usual annual implementation cycle in the following years.

¹² FCTC: Framework Convention on Tobacco Control (also see footnote 10 also).

The two 2021 calls covered the following topics:

- 1. technical assistance, with an indicative budget of EUR 9.3 million; and
- 2. training, conferences, staff exchanges and studies, with an indicative budget of EUR 1.6 million.

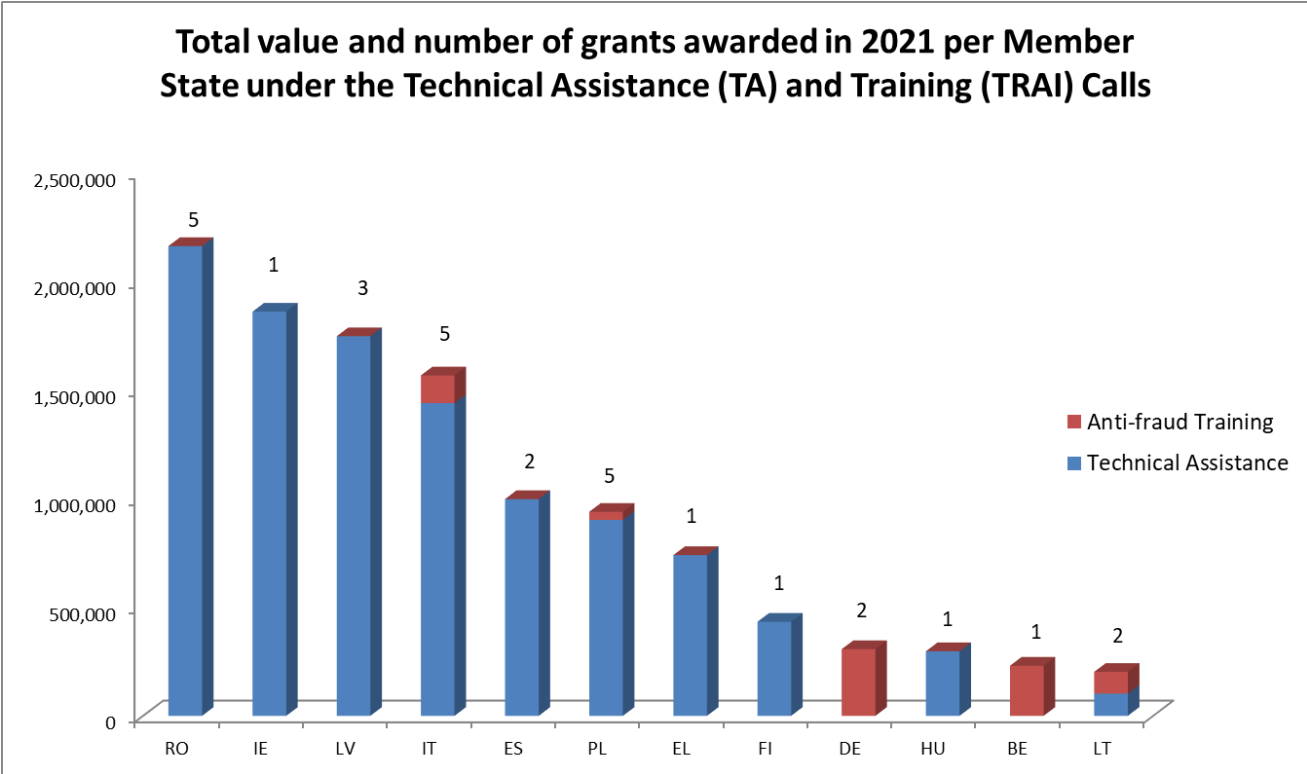
The deadline to submit applications was 5 October 2021. The Commission received a total of 55 applications originating from 14 Member States. First, each application was assessed on its eligibility or on a possible exclusion. Then, a dedicated evaluation committee with Commission expert staff members assessed the content of each application. The committee evaluated the following four award criteria:

- 1. conformity with the objectives of the UAFP;
- 2. quality of the proposal;
- 3. value for money; and
- 4. added value for the protection of the EU’s financial interests.

The evaluation process was finalised in early 2022 and all applicants were informed of its outcome by the end of March 2022.

Graph 4 gives an overview of the total value and number of grants for technical assistance and training awarded in 2021, by Member State. The graph shows that grants have been awarded to applicants from 12 Member States.

Graph 4: UAFP (Hercule component) commitments (in EUR) and number of grants in 2021 by Member State and by activity sector



a) *Call for proposals for technical assistance*

The 2021 budget for technical assistance grants was EUR 9.3 million. It was available to fund actions proposed by national and regional authorities for the following types of activities:

1. purchasing and maintaining investigation and surveillance tools and methods used in the fight against irregularities, fraud and corruption perpetrated against the financial interests of the EU, including specialised training needed to operate the investigation tools;
2. purchasing digital-forensics hardware including equipment and software, mobile forensic tools and computer forensic collaborative systems used in the fight against (fraudulent) irregularities, fraud and corruption detrimental to the EU's financial interests;
3. purchasing data-analytics technologies and data including the acquisition and maintenance of: (i) commercial specialised databases; (ii) data-analysis platforms capable of running analyses in big-data environments, risk and predictive analyses, and data-mining tools; and (iii) systems supported by artificial intelligence used in the fight against irregularities, fraudulent activities and corruption detrimental to the EU's financial interests; and
4. purchasing equipment for the detection of illicit trade¹³ to strengthen beneficiaries' operational and technical capacity to detect smuggled and counterfeited goods, including cigarettes and tobacco, imported into the EU with the intention of evading value added tax, customs duties and/or excise taxes.

By the deadline of 5 October 2021, the Commission received 45 applications from 13 Member States. The total (cost) of the proposed actions was EUR 24.9 million and the requested funding (UAFP financial support) amounted to EUR 20.3 million (or more than double the available budget). Following the evaluation committee's recommendation, the authorising officer decided to award grants for 19 actions and to place 5 proposals on a reserve list (see Annex I – Overview of projects awarded and finalised in 2021, Table 1).

All applicants were informed of the outcome of the evaluation procedure in March 2022. The overall amount approved for technical assistance grants was EUR 9.1 million. One of the selected beneficiaries decided to withdraw their project due to objective organisational and financial constraints. Given the availability of these funds and of those under other programme sections (e.g. training activities), grants were awarded to all five proposals initially placed on the reserve list by the end of May 2022 (resulting in an adjusted total of 23 awarded grants).

Grants were awarded for the purchase of investigation equipment (including forensics equipment), data-analysis systems, IT tools and detection equipment. The UAFP grants financed 80% of the eligible costs of the actions.

Table 1 in Annex I provides an overview of the beneficiaries, project titles, grant amounts, and co-financing rates.

¹³ OLAF, in close cooperation with DG TAXUD, ensured that there was no overlap with projects submitted for support under the new Customs Control Equipment Instrument (CCEI).

To best describe the implementation of technical assistance grants in 2021, a selection of examples of finalised projects is presented in Chapter 3.

b) Call for proposals for training, conferences, staff exchanges and studies

The UAFP provides grants to beneficiaries for organising targeted specialised trainings, conferences and staff exchanges. These activities aim to strengthen cross-border cooperation and networking activities between experts and to facilitate the exchange of best practices on protecting the financial interests of the EU.

The following four types of activities were proposed for funding, with an indicative budget of EUR 1.6 million:

1. specialised training sessions to improve investigation and data-analysis abilities by acquiring new skills and knowledge of specialised methodologies and techniques;
2. conferences, workshops and seminars to: (i) facilitate the exchange of information, experience and best practices, including in the field of data analysis; (ii) create networks and improve coordination between Member States, candidate countries, other third countries, EU institutions and international organisations; (iii) facilitate multidisciplinary cooperation between anti-fraud practitioners and academics on protecting the EU's financial interests, including support to associations for European criminal law and for the protection of the EU's financial interests; and (iv) raise the awareness of the judiciary and other legal professionals of this matter;
3. staff exchanges between national and regional administrations (including candidate and neighbouring countries) to help further develop, improve and update staff's competences in protecting the EU's financial interests; and
4. developing comparative law studies and organising activities to raise awareness among the judiciary and other branches of the legal profession on protecting the EU's financial interests, including the dissemination of relevant scientific knowledge through periodical publications.

The call received ten applications from seven Member States. The total amount of requested grants was EUR 1.4 million. It should be acknowledged that because the COVID-19 pandemic continued in 2021, the circumstances were not favourable to the organisation of conferences and training events.

Six applications were selected for an award under this call, for an overall amount of approximately EUR 0.8 million, mostly receiving a co-financing rate of 80% of the eligible costs¹⁴.

Grants were awarded for, amongst others: (i) carrying out studies on rules and practices on detection and reporting of suspected fraud in EU agricultural funds; (ii) carrying out studies on the applicability of the non-incrimination principle in administrative proceedings and

¹⁴ The maximum co-financing rate is 80% for the training grants, but the Commission may award in exceptional and duly justified cases, the Commission may award a grant up to 90% of eligible costs. One project covering one of the priority areas listed in the call was awarded a 90% co-financing rate. See Table 4 of Annex I.

OLAF investigations; and (iii) publishing a periodical on the protection of the EU's financial interests.

Table 4 in Annex I gives an overview of the awarded grants and the corresponding co-financing rates.

2.1.2 Procurement

About 27% of the 2021 budget allocated to the first component of the UAFP (EUR 4 060 000) was allocated to fund activities by concluding procurement contracts linked to the protection of the EU's financial interests.

In 2021, the Commission concluded specific contracts under existing framework contracts for technical assistance support and training activities. The purchased equipment, tools and services were made available to UAFP beneficiaries (mainly Member State authorities).

a) IT support: databases, IT tools and analyses of samples from tobacco seizures

i. Databases

In 2021, the overall amount committed to procured contracts was EUR 707 360. The programme provides funds for the procurement of subscriptions to commercial databases, on behalf of law-enforcement authorities in Member States, to support operations and investigations, in particular in the area of protecting the EU's financial interests.

The Commission procures and manages the access to these databases enabling substantial economies of scale and a common data framework. Relevant staff are trained to ensure optimal usage. OLAF staff also uses these databases for operational activities jointly undertaken with their Member State partners and for their own investigations¹⁵.

In 2021, the programme provided Member States with access to commercial databases, such as worldwide trade statistics, detailed company information and global vessel movements. The databases were highly used by customs and other law-enforcement authorities, supporting both investigations and risk analyses. Table 3 in Annex I gives an overview of the contracts awarded in 2021.

ii. Development of specific IT tools for data analysis with the JRC

In 2021, OLAF and the JRC continued the administrative arrangement (AA) for the Customs Anti-Fraud Enabling Technologies' project. Funded by the Hercule III programme, the AA was concluded at the end of 2017¹⁶ between OLAF and the JRC to provide 'scientific and technical support in advancing the EU's customs anti-fraud data-analytics capacity'¹⁷.

¹⁵ The use of databases made by OLAF staff is paid from the administrative budget of the Commission.

¹⁶ The first administrative arrangement was signed in late December 2017. It covered work carried out in 2018, meaning there is a one-year lag between the year of the annual Hercule III financing decision and the associated INTEL4CUSTAF work (e.g. the 2017 Hercule III decision covered the funding for INTEL4CUSTAF work in 2018).

¹⁷ This work falls under the activity described in point (a)(v) of Article 8 of Regulation (EU) No 250/2014 establishing a programme to promote activities in the field of the protection of the financial interests of the European Union (Hercule III programme).

At the end of 2020¹⁸, the project was made more efficient by incorporating work packages previously carried out under separate AAs, such as the automated monitoring tool (AMT) and container-movement analytics. Currently, the CAFET projects consists of five work packages.

The project, with a duration of three years, is part of a wider effort to provide knowledge to and facilitate the work of customs services in the Member States for the effective and efficient use of data and analytical approaches in their anti-fraud activities.

In line with the objectives of the UAFP, the main beneficiaries of this project are customs authorities in the Member States. Since this project aims to improve the overall effectiveness and efficiency of anti-fraud data analysis carried out by customs services across the EU, OLAF will also benefit from the results.

Work package 1: AMT

The AMT generates signals on anomalies in international trade. The UAFP funding allocated to the AMT, under the CAFET umbrella, amounts to EUR 505 200 for 2021. The number of AMT users reached almost 3 300 in 2021, with 1 900 of them regularly retrieving information on long-term trends and further analyses of potential undervaluation.

The AMT is an algorithm that retrieves and processes subsets from Eurostat's COMEXT database. It links this selection with information from customs declarations and the Commission's tariff database (TARIC) to identify patterns and long-term trends of imports into the EU.

Long-term trends are presented as average aggregated prices of imports from one exporting country into the EU and are further broken down by Member State. The AMT identifies any import that deviates substantially from these long-term trends and flags it as anomalous.

The results of the AMT are shown with the help of dashboards (i.e. interactive, read-only displays with the results of predefined queries). The results cover, for example, the average monthly prices over 48 months of imported goods broken down by product code, exporting country and importing Member State. The AMT generates results to support risk-management activities carried out by Member States' customs authorities to fight tax evasion and fraud.

The AMT also provides realistic scenarios for joint customs operations, and estimates that customs authorities may use for valuation purposes. These estimates are the basis for assessing the amount of duty that should be collected and the related potential total losses due to undervaluation in the EU.

Work package 2: Container-movement analytics

Container-movement analytics and analyses of potential origin fraud (ConTraffic) have been further consolidated and developed. In the first nine months of 2021, ConTraffic averaged 115 user logins (covering 45 distinct users).

Checks on potential origin detected that about 2% of the analysed goods/items had a mismatching origin. Based on these mismatches, OLAF identified 332 possible signals of anomalies and communicated these to Member States' customs services.

Work package 3: Tobacco track and trace analytics (T&T)

¹⁸ Administrative arrangement SI2.842203/451 / JRC.35809-2020, December 2020.

This project was initiated under the INTEL4CUSTAF project in 2020 and is currently being further explored under the CAFET project. Under this work package, the Commission's aims to investigate the potential of the new tobacco (T&T) data to identify signals of suspicious or potentially fraudulent activities involving tobacco products. The Directorate-General for Health and Food Safety (data owner) and OLAF (business owner) are involved together with the JRC.

Work package 4: e-Commerce

Progress with this work package was held up in 2021 due to the unavailability of suitable e-commerce data. Several initiatives and negotiations are ongoing between Commission services and various e-commerce platforms, which will hopefully lead to providing relevant data for analysis in 2022.

Work package 5: Other analytical tools and exploratory work

This work package brings together activities related to the development of smaller analytical tools or new analyses of potential interest, based on experience with the previous AAs, interaction with Member States and OLAF operational activities.

In 2021, research looked into the correspondence between textual descriptions of imports and their declared commodity codes, to identify potential cases of misdescription fraud. On a limited data set, some promising results were identified.

Work was also carried out to make an open-source version (coded in Python) of the Doppelganger method, ready to be implemented in the AFIS or in the IT system of any Member State's customs services. Doppelganger is an analytical technique created by the Belgian customs that analyses national import data to identify possible cases of misdescribed import declarations (signals). It does this by cross-checking information from known cases of misdescribed import declarations with information from new import declarations.

From its inception, the project was conceived as a data and risk-analysis project, facilitating efficient EU-wide cooperation and use of customs data, including sharing of best practices and strengthening analytical capacities to better target anti-fraud checks carried out by customs services and to improve investigations.

The CAFET is intended to support the analytical activities of Member State authorities and OLAF to combat fraud in a wider sense. It continues work on well-known and to some extent already researched fraud-control problems, for example undervaluation (addressed here using AMT) and misdescription of origin (addressed here using container-movement analysis). However, it has also started new research into problems such as illicit tobacco trade and product misdescription fraud, which have been identified as priorities by Member States. As data becomes available, provision has also been made to look into the growing issue of e-commerce fraud.

In the past, wider communication and network building with Member States took place. Unfortunately, due to the continued problems caused by COVID-19, this remained difficult in 2021. However, updates were provided at the regular meetings of the Expert Group on Mutual Assistance in Customs Matters.

iii. Tobacco analyses (TOBLAB)

It is estimated that cigarette smuggling costs the EU budget and Member States' national budgets at least EUR 10 billion¹⁹ a year in lost customs and tax revenue and undermines health policy. OLAF takes the view that Member State authorities must have access to state-of-the-art specialised testing facilities for investigative purposes and to enable proper implementation of cooperation agreements with tobacco manufacturers.

This is in line with the Commission's Communication *Stepping up the fight against cigarette smuggling and other forms of illicit trade in tobacco products* of 6 June 2013, the progress report on the implementation of this Communication²⁰ and the new action plan for 2018-2022²¹. This new action plan includes both policy and operational law-enforcement measures designed to curtail either the supply of or the demand for illicit tobacco products.

To help tackle this phenomenon, the JRC's Institute for Reference Materials and Measurements in Geel (Belgium) set up a laboratory for the analysis of tobacco products, TOBLAB, in 2016. The JRC in Geel is specialised in producing tools (certified reference materials, proficiency-testing schemes, harmonised and validated testing methods) to ensure the quality of chemical measurements in health, food and environmental applications. It operates three EU reference laboratories for food safety and runs the European Reference Centre for Control in the Wine Sector. It has networks with Member State laboratories (including customs laboratories) and maintains related databases.

A close cooperation between TOBLAB and Member States' customs laboratories is considered the best option, leading to the most efficient and cost-effective use of the testing facilities needed.

Member States and OLAF can submit requests for analysis of tobacco products using a dedicated IT application (ToSMA) administered by OLAF on the AFIS platform. In the period from 12 July 2020 to 11 July 2021, the JRC processed 144 requests from 11 Member States for analysis of seized cigarettes and raw/fine-cut tobacco samples. It was possible to identify cigarettes that had been smuggled into the EU market and to draw connections between cigarettes seized in various places in the EU at various moments. Some 100 seizures were connected to each other.

To build statistical models, the JRC maintains a repository of commercially available cigarettes purchased at licensed tobacconists across the world. The repository now contains 1 165 tobacco products from 72 countries worldwide. In this way, the JRC can identify new products.

Due to lockdown measures, the annual workshop with participation of Member States' enforcement staff and customs laboratories could not take place in 2021.

The annual AA with the JRC's institute in Geel was renewed in 2021 with programme funding amounting to EUR 212 761.

¹⁹ This estimate is based on the assumption that seizures made in the Member States represent approximately 10% of the overall amount of counterfeited and smuggled cigarettes in the EU.

²⁰ COM(2017) 235 final.

²¹ COM(2018) 846 final.

b) Procured conferences

The programme also finances high-level conferences and training activities focused on the protection of the EU's financial interests organised by the Commission. During 2021, 11 events were planned to take place, using an existing framework service contract. The overall budget available for procured conferences was EUR 0.7 million.

This part of the programme, along with the procured digital forensics and analysts training (see the next point), was significantly impacted by the exceptional circumstances of 2021 due to the COVID-19 pandemic. The procured conferences were postponed to the second half of 2021 or to 2022. Holding these events in a virtual format was not usually considered feasible due to the nature of the planned topics and the professional backgrounds of the participants.

Nevertheless, one of the planned events was organised in a virtual format, another took place as a hybrid (both online and physical) meeting, and the third one was a physical meeting in Brussels, in April 2022. Table 5 in Annex I provides an overview of the events that took place under the 2021 budget.

c) Procured digital forensics and analysts training

The digital forensics and analysts training (DFAT), organised by OLAF aims to strengthen law-enforcement agencies' ability to combat fraud, including cigarette smuggling and counterfeiting. It provides improved detection skills to extract and use data from digital devices.

This annual training helped create a network of certified digital-forensics specialists, starting back in 2007.

Investigations related to EU funds have become more complex, with more data that need to be processed. This has led to a growing need to train digital analysts. To address this need, courses for analysts were added to the original digital-forensics training (DFT) since 2018. The aim is to improve digital-forensics investigations by ensuring that data are processed in a way that strengthens the quality, accuracy and efficiency of investigations related to EU funds.

A physical training session (the 21st one organised since 2007) was scheduled for 2021; however, since the unfavourable circumstances due to the pandemic did not improve, the 2021 session was eventually organised in a virtual mode. Between March and May 2022, 29 experienced trainers delivered a total of 16 five-day online courses for 240 participants. The various subjects proposed covered the most requested by Member State authorities, such as advanced 'Windows' forensics, open-source intelligence, operational analysis, etc. The budget committed to this training was EUR 1 414 000.

3 UAFP (Hercule component) - achievements in 2021

As the UAFP has just started and no tangible results are available for reporting yet, this section provides an overview of the main results achieved by beneficiaries implementing grants awarded under Hercule III and of the outcomes of the procured projects finalised in 2021.

Beneficiaries report on the outcomes of grant projects in the final technical report they submit with their final payment requests. Final technical reports also describe issues encountered during the implementation of the action, such as delays or staff changes. The reports set out how these issues were resolved and list possible impacts on the outcome of a project.

Beneficiaries of UAFP/Hercule technical assistance grants are requested to submit a final implementation questionnaire one year after the grant contract's closing date. This questionnaire contains information on the results achieved by using the equipment and the beneficiary's assessment of the equipment's contribution to achieving the programme's objectives.

The reported results illustrate how the purchased technical equipment, such as detection tools, enabled the beneficiaries to seize substantial amounts of smuggled cigarettes, counterfeit goods and tobacco products. National authorities reported that equipment to support investigations, such as communication equipment, cameras, IT tools and forensic soft- and hardware, facilitated the lawful gathering of evidence during operations supporting investigations aimed at protecting the EU's revenues, expenditures and assets.

Beneficiaries of grants for training activities (conferences, seminars and training sessions) also carried out participant surveys to measure the relevance, quality and overall user satisfaction of the event. The findings of these surveys are included in the final technical report submitted at the end of the action.

Training activities finalised in 2021 concerned a wide range of disciplines and topics, such as: (i) fighting transit fraud in the EU; (ii) advanced training on interpreting X-ray images; (iii) methodologies for detecting and investigating crimes detrimental to the EU's financial interests; and (iv) strengthening cooperation and control models in the field of prevention of fraud undermining the EU's own resources.

Most of the training projects were targeted at representatives of government departments responsible for managing EU funds and law-enforcement agencies (police, customs). Nevertheless, the participation of students, professionals, non-governmental organisations and educational institutions was also noteworthy.

A total of 516 persons attended anti-fraud trainings and conferences and OLAF received 286 event-evaluation forms.

The feedback received was overwhelmingly positive, with about 91% of the participants assessing the events as excellent or good.

3.1 Examples of technical assistance projects funded under the Hercule III programme and finalised in 2021

A grant awarded to the **Department of Customs and Excise of the Spanish Tax Agency (AEAT)** to acquire two observation vehicles equipped with elements for communications system surveillance and data storage. The recordings obtained were used as evidence for criminal prosecution.

The beneficiary reported that numerous products and machinery destined for illicit tobacco-related activities were identified and retained during the searches, including crushing machines, mixers, packaging machines.

The Police of Lublin in Poland has purchased a multifunction mobile unit for automated number plate recognitions system, surveillance technology, recording and covert monitoring. The equipment purchase aimed mainly to strengthen the operational and investigative capacity of operational police officers.

The equipment is specifically designed for difficult terrain conditions such as forests and muddy areas. The beneficiary reported seizures of 3.6 million pieces of cigarettes, from January 2019 to February 2020. The beneficiary also reported that following the undertaken operational activities, 60 people were investigated.

The Attica Security Directorate of Hellenic Police received a grant for modernization of technical equipment for detection and investigative operations. This equipment spans a variety of items including laptops, cameras, antennas, video recorders, pinhole cameras, thermal monoculars and radios.

This equipment contributed to faster and effective inspections especially to detect contraband cigarette and tobacco products and to tackle financial crime and criminal organisations. The beneficiary reported that the project contributes to operational efficiencies of the Security Directorate to facilitate the daily activities in preventing and combatting the smuggling of counterfeit goods in the black market.

The operations conducted during 2018-2019 led to seizures of almost 130 tonnes of tobacco, 40 handguns, 120 vehicles, thousands of kilos of drugs and narcotics and more than EUR 2 million in cash. The estimated value from Non-Payment VAT exceeds EUR 5.5 million for the tobacco-related operations. As for the other criminal activities detected, the estimated value of the quantities that have been seized is estimated to be more than

The Revenue Administration Regional Office in Lublin (IAS Lublin) purchased the three handheld X-ray scanners currently deployed at the border crossing points on the EU's external border. The handheld scanners control packages and luggage, as well as objects whose transfer to a stationary X-ray device could be troublesome.

During customs controls conducted at the border crossing points the handheld scanners have been used to also scan pallets and structural elements of buses, passenger cars and trucks.

In the first year of use of those detection tools, inspections have led to the detection and seizure of 845 000 cigarettes, 8 kg tobacco as well as tobacco products. With the

The Guardia Civil (Spain) obtained technical support to strengthen the fight against fraud and counterfeiting (especially tobacco smuggling) throughout the Spanish border with the Mediterranean Sea. This Spanish border links ports and roads from Algeciras (near the North of Africa) up to the French border.

The equipment provided the Guardia Civil with enhanced ability to carry out spot-checks aiming to reinforce legal access to intelligence in the framework of criminal investigations carried out against fraud and corruption activities nationwide. These capabilities should assist joint international operations carried out in the EU territory and beyond.

The beneficiary reported seizures of round 5 000 cartons of cigarettes, 98 000 kg ground tobacco, 62 drawers of rolled cigarettes and cash for around EUR 7.9 million. The total seized value is an estimated EUR 24 million, involving the arrest of 100 people.

3.2 Examples of training projects funded under the Hercule III programme and finalised in 2021

An overview of the training events finalised in 2021 (for which grants had been awarded under the Hercule III programme) is given in Annex I – Overview of projects awarded and finalised in 2021, Tables 6 (Training, conferences and staff exchange) and 7 (Legal training and studies).

Examples of projects for training and conferences that ended and were reported on in 2021:

The General Prosecutor's Office of the Italian Court of Auditors organised, together with the national Anti-fraud Coordination Service, two training sessions based on cooperation agreements and experience exchanges between five Member States.

The events created a valuable framework enabling the exchange of experiences between the prosecutors of the Courts of Auditors of Spain, France, Greece, Portugal and Italy, the relevant national and European anti-fraud services, and criminal-court judges from the various Member States involved.

The meetings made it possible to compare activities and operational procedures between the General Prosecutor's Office and the representatives of the criminal judiciary and the anti-fraud offices of the countries involved.

In their contributions, the presidents of the central control sections of the Italian Court of Auditors provided the overall picture of the control systems for auditing EU and national resources affected by the National Plan for Rebirth and Resilience (i.e. the Italian recovery and resilience plan).

A protocol of operational collaboration between the General Prosecutor's Office of the Italian Court of Auditors and the newly set up European Public Prosecutor's Office (EPPO) was announced during the four days of workshops. This protocol constitutes the first cooperation agreement between the EPPO and an accounting judiciary of a Member State (signed in September 2021).

The Lithuanian Criminal Investigation Centre of the Police Department organised a ten-day course on forensic examination with participants from customs authorities of Lithuania, Latvia, Estonia and Croatia.

The training increased the investigative capacities of the participating Member States and identified new fraud patterns and threats, and the main fraudulent routes followed in the region. It also provided a platform for increased practical cooperation between Baltic and Croatian forensic investigators and consolidated the network of points of contacts, sharing information for a better targeting system based on a common approach to risk profiling.

A workgroup on computer forensics was set up under the Baltic Network of Forensic Science Institutes (BNFSI).

The Dolj County Gendarmerie Inspectorate (Romania) received funding to organise two international conferences and two working seminars on good practice in the fight against the illicit trade of cigarettes. In total, 242 people from various professional backgrounds related to the protection of the EU's financial interest participated in the events. They contributed by exchanging experience and best practice.

The two seminars aimed to strengthen cooperation, information exchange and the know-how needed in the fight against tobacco smuggling. This includes alternative methods and techniques that can be used to protect the EU's financial interests, including proposals to improve legislation on illicit cigarette trade. The closing conference led to the drafting of a practice guide for future reference.

The events helped increase cooperation between law-enforcement authorities and other related public authorities, identifying common high-risk areas and commercial routes in the field of cross-border tobacco criminality. A comprehensive network of highly-trained professionals was set up to investigate tobacco fraud and thus protect the EU's financial interests.

Examples of projects for legal training and studies that ended and were reported on in 2021:

The programme continued to fund the publication of *Eucrim – The European Criminal Law Associations’ Forum* by the Max Planck Institute for Study of Crime, Security and Law in Germany during 2020 and 2021. This journal strives to support European criminal-law associations and to foster their network.

The journal raises awareness of legal practitioners and other stakeholders throughout Europe of relevant legislation and policies in the area of the protection of the EU’s financial interests and European criminal law. The periodical promotes a deeper understanding of long-term developments in this field by means of its news and article sections. Each issue focuses on a specific topic related to the protection of the EU’s financial interests.

The Eucrim journal is primarily published electronically (<https://eucrim.eu/>) in four issues per year and can be downloaded free of charge. The journal has joint contributions from academics, practitioners and several other branches of the legal profession, leading to the exchange of information and knowledge.

Research activities and statements on highly relevant topics were presented, e.g. forms of crime control (including implementation of effective measures against fraud and illegal activities in cohesion policies), the legal effects of the COVID-19 pandemic (including the impact of the pandemic on corruption and bribery), and steps taken to set up the EPPO (Eucrim dedicated a special issue to the operational start of the EPPO on 1 June 2021, which included contributions from 11 European prosecutors on their views of and challenges for the new body and a guest editorial from the European Chief Prosecutor, Ms Laura Codruța Kövesi).

During this period influenced by the pandemic, Eucrim’s news section focused on investigations into fraud related to public spending to overcome the pandemic, smuggling activities of criminal networks, and the work of EU institutions, including OLAF.

The Academy of European Law (ERA) in Germany organised the conference entitled “Transposition of the PIF Directive into national legislation” that took place online due to the sanitary circumstances in February 2021.

This conference took stock of the transposition status of the Directive (EU) 2017/1371 on the fight against fraud to the European Union's financial interests by means of criminal law (so called “PIF Directive”). The Directive seeks to harmonise the definitions, sanctions and prescription periods of the offences affecting the EU’s financial interests.

The conference also presented the initiatives recently put forward by the European Commission to revamp EU’s policies on fraud in an integrated manner, an approach made possible by the adoption in 2017 of the PIF Directive. There was a debate on ideas on how to improve the EU's fight against fraud by enhancing transnational and multi-disciplinary cooperation.

This conference encompassed 65 legal practitioners, discussing cooperation between investigators and prosecutors in Member States in cross-border fraud and corruption cases.

The University of Burgos in Spain implemented a project to develop a toolkit for preventing fraud involving EU funds, in particular the European Regional Development Fund (ERDF) and the Cohesion Funds (CF).

The project consisted in a comparative research analysis of cases in multiple EU countries on obtaining, managing and using EU funding, for example from the ERDF and the CF. It developed a toolkit with a model and a map to predict corruption risk. It also developed guidelines (freely downloadable (<http://www.ubu.es/eumodfraud>) by target users in the field of fraud prevention and criminal law, at national and EU level). The project used neural networks to create an interactive web page to prevent fraud related to public procurement in the EU.

In this study, a practical tool to identify new red flags is proposed, focusing on the early stages of the drafting and launching of public procurement notices. It is an interactive website that aims to summarise and provide useful visualisations on the set of public tenders carried out in the EU over the years. An international network of researchers at regional and local level from various areas and EU universities has been set up. The online workshops, the training sessions and the final conference were attended by 190 participants from 8 countries.

The main results of the project were: (i) to develop an in-depth knowledge of the diversion mechanisms of the ERDF and the CF, and their interconnections; and (ii) consequently, to help increase national and EU institutions' capacity for the early detection of the misuse of EU funds. The medium and long-term effects of the project consist in reducing corruption and fraud in the management of the ERDF and the CF by incorporating appropriate measures and strategies derived from the project.

3.3 Examples of procured access to external databases

In 2021, the Commission procured access to commercial databases for use by law-enforcement authorities of the Member States. Databases containing trade information, company data or vessel movements provide essential operational information for autonomous or joint investigations carried out by Member States with OLAF. These databases also provide input for risk analyses and intelligence used by customs authorities to target checks.

Member-State customs services use a commercial database of **worldwide trade statistics**.

The database is used primarily to find indications that goods that are subject to anti-dumping or countervailing measures may have been transhipped in a third country by replacing the container, the exporter and the country of origin of the goods.

The data downloaded monthly from the database feeds into an online tool. It includes the quantities and values of certain goods imported to a Member State from non-EU countries.

In this way, the database can support investigations into transshipment, evasion of anti-dumping or countervailing duties, misdescription of country of origin, exporter or container swapping, and undervaluation.

One Member State reported using the database reports as an indicative and comparable index mainly to identify undervaluation fraud involving goods.

Another Member State feeds information from this database into its domestic risk-analysis tool to assist customs officers dealing with customs declarations in the initial assessment of the accuracy of

these documents, i.e. whether the goods appearing on customs declarations could be undervalued.

Member State customs authorities use a database on vessel information and movements in combination with other databases, to support risk analysis and intelligence related to worldwide commercial-vessel operations. It is regularly used to check the actual routes of vessels to cross-verify the origin of the goods in containers, for instance when fraud in the form of evasion of anti-dumping and/or countervailing duties is detected.

The database also contains ownership information of a vessel.

The database is also used in the customs-clearance phase to detect potentially suspicious cases of import transactions. Moreover, it is regularly used to monitor vessels transporting cargo containers directed to the EU customs territory to help identify risky shipments (e.g. related to the smuggling of tobacco products) and to set corresponding risk profiles.

In 2021, use of the above database helped ensure vessels' compliance with applicable legislation. Even though it is not directly linked to the programme's objectives, the database also played part in seizures of around 1.7 tonnes of cocaine and 20 tonnes of cannabis (with a value of around EUR 400 million).

A database with **information on companies** is considered an important tool in investigations carried out by Member States' customs authorities related to fraud undermining the financial interests of the EU.

One particularly useful characteristic of this database is that it enables Member State authorities to create risk profiles and to verify certain information on companies, company structures and beneficiary owners, also against other sources of data/information. They may trace companies and gather intelligence to support relevant customs investigations of particular interest.

For example, in 2021, one Member State identified a suspicious case of caviar import worth around EUR 2.3 million by cross-checking the links between domestic and foreign companies.

The database was also used to determine the customs debt on suspicious import consignments using a specific customs procedure (CP 42). This procedure allows importers to obtain a VAT import exemption when goods are imported from outside the EU into a Member State. However, this can be misused to evade customs duties and VAT by subsequently transporting the goods to another Member State. The database was also instrumental in detecting fake exports from the EU to a certain third-country company.

4 IMS – implementation in 2021

4.1 Main activities

To protect the EU's financial interests, EU law (see below) requires Member States managing EU spending under shared management and countries benefiting from pre-accession assistance to notify the Commission of any irregularities (including suspected and proven fraud) detected in areas where the EU provides financial support.

To facilitate the reporting of irregularities, the IMS has been developed and put at the disposal of the Member States and other beneficiary countries. This dedicated electronic system is being used by 35 countries.

Member States, candidate countries and other non-EU countries have set up a hierarchical reporting structure with multiple levels of responsibility. Around 700 reporting organisations, covering over 3 000 IMS users, are responsible for the timely reporting of irregularities.

The reporting workflow includes multiple hierarchical levels and various roles within the same level to ensure that several quality checks are performed before the reports are sent to the Commission.

Reporting authorities have responsibilities in one or more of the following fields:

FIELD	EU FUND
Agriculture	European Agricultural Guarantee Fund (EAGF), European Agricultural Fund for Rural Development (EAFRD) , European Agricultural Guarantee and Guidance Fund – Guidance Section (GUID)
Asylum	Asylum, Migration and Integration Fund (AMIF), Internal Security Fund (ISF)
Cohesion	Cohesion Fund (CF), European Globalisation Adjustment Fund (EGF), European Regional Development Fund (ERDF), European Social Fund (ESF), Youth Employment Initiative (YEI)
Fisheries	European Fisheries Fund (EFF), European Maritime and Fisheries Fund (EMFF), Financial Instrument on Fisheries Guidance (FIFG)
Most deprived	Fund for European Aid to the Most Deprived (FEAD)
Neighbourhood	Cross-border Cooperation – European Neighbourhood Policy (CBC-ENP)
Pre-accession	Instrument for Structural Policies for Pre-Accession, Poland and Hungary: Assistance for Restructuring their Economies, Rural Development, Regional Development, Special Accession Programme for Agriculture and Rural Development, Transition Facility, Turkish Instrument for Pre-Accession Assistance, and others
Recovery, Resilience	Recovery and Resilience Facility (RRF)

Reporting authorities provide information on:

- who committed the irregularity/fraud (persons involved);
- the support measure such as fund, programme, project, budget line;
- the financial impact (expenditure and irregular/fraudulent amount);
- how the irregularity/fraud was committed;
- when the irregularity/fraud was committed;
- where the irregularity/fraud was committed;
- how the irregularity/fraud was detected; and
- what administrative, judicial or penal follow-up sanctions were imposed.

4.2 What does the AWP involve?

The 2021 AWP has a budget of EUR 929 000 dedicated to maintenance, IT development, and studies.

4.3 Maintenance and development

In 2021, the four major developments were:

- **the RRF**: the field ‘RRF’ was added to the IMS to make it possible to use the IMS to report RRF irregularities;

- **B2B:** development of the feature to upload cases of irregularities in the IMS directly from a national database (without manually processing data in the IMS); the development was finalised on 27 April 2022;
- **IMS country officer:** development of additional rights; and
- **IMS statistics:** development of the feature to upload reports created by the business owner; for this activity, the total budget was EUR 696 000.

4.4 Legal basis

The following legal acts provide for the reporting of irregularities and the use of the IMS:

Competences	funds	Regulations		
Agriculture	EAGF, EAFRD, GUID	Reg. 1306/2013	Reg. 2015/1971	Reg. 2015/1975
Asylum	AMIF, ISF	Reg. 514/2014	Reg. 2015/1973	Reg. 2015/1977
Cohesion	CF, EGF, ERDF, ESF, YEI	Reg. 1303/2013	Reg. 2015/1970	Reg. 2015/1974
Fishery	EFF, EMFF, FIFG	Reg. 1303/2013	Reg. 2015/1970	Reg. 2015/1974
Most-deprived	FEAD	Reg. 223/2014	Reg. 2015/1972	Reg. 2015/1976
Neighbourhood	CBC-ENP	Reg. 232/2014	Reg. 236/2014	Reg. 234/2014
Pre-accession	CARDS, CBC-IPA, HRD, IPARD, ISPA, PHARE, REGD, SAPARD, TAI B, TF, TIPAA	Reg. 231/2014	Reg. 236/2014	Reg. 447/2014

4.5 Studies

The IMS is based on software dating back to 2014 which is approaching the end of its lifetime. In recent years, the European Parliament and the European Court of Auditors have repeatedly called for improvements to the IMS.

A study was commissioned (contract signed on 15 November 2021) to explore the potential of the IMS, not least because of the ongoing discussion on the digitalisation of the fight against fraud and the interoperability of relevant IT tools at EU and Member State level. The study should also help better understand user needs and preferences, how data quality can be improved and what the IT options are.

The total budget for this study was EUR 233 000. It was completed in May 2022.

5 AFIS – implementation in 2021

Under the programme's third strand, the AFIS, 8 platform releases (i.e. a bundle of application releases), consisting of more than 50 application releases in total, and 25 additional application releases and fixes were developed in 2021. Among these, there were several major releases, such as:

1. the Mutual Assistance System, an entirely new application that automates the manual collection and processing of data and gathers all mutual-assistance-related files in one central place;
2. two major upgrades of the Container Status Message directory: the first makes it possible to track the complete trip of a container based on its reported movements, by using a machine-learning algorithm; the second makes it possible to visualise the flow of containers that have been transported between two ports; and

3. a new module for the Customs Information System (CIS+) to support the new Cash Control Regulation (Regulation (EU) 2018/1672²²).

The new CIS+ module went live on 1 June 2021, on time for the application of the new Cash Control Regulation. CIS+ ensures the timely and effective exchange of cash-declaration data and related infringements between Member States' customs services, national financial-intelligence units, and the competent EU bodies.

In December 2021, six months after going live, CIS+ had more than 2 200 users and contained data on 31 500 cash declarations and 1 800 infringements of the Regulation.

CIS+ is not only very important from an operational point of view, but also for key monitoring indicator of the AFIS: the number of information items on mutual assistance made available. Under the previous programme, this indicator has been stagnating for the last two years, causing the AFIS to miss its 2019 milestone and its target for 2020.

However, because the infringements of the new Cash Control Regulation are now shared via the new CIS+ module, the AFIS is back on track to meet its target for this indicator under the new programme.

6 Communication

The successful implementation of the programme and the achievement of its objectives require a structured approach to inform potential beneficiaries on funding opportunities as best as possible.

On an annual basis, the Commission also disseminates information on the achievements and the results of the actions that received funding, for example by means of this document.

On information, communication and visibility, Article 15(2) of the UAFP Regulation states:

‘The Commission shall on a regular basis implement information and communication actions relating to the Programme, to actions taken pursuant to the Programme and to the results obtained. Financial resources allocated to the Programme shall also contribute to the corporate communication of the political priorities of the Union, insofar as those priorities are related to the objectives referred to in Article 2.’

6.1 Informing potential applicants

For the anti-fraud component (Hercule), the full texts of the calls' documents and the related templates are made available on the Commission's Funding and Tenders Portal.

Potential applicants were also informed about the publication of calls via emails sent to the Delegates of the Working Party on Combating Fraud of the European Council (GAF), the members of the Advisory Committee for the Coordination of Fraud Prevention (COCOLAF), the Anti-Fraud Coordination Services (AFCOS), the network of associations for European criminal law and for the protection of the EU's financial interests, and to the Expert Group on Mutual Assistance in Customs Matters (EMAC).

²² OJ L 284, 12.11.2018, p. 6.

6.2 Dissemination of results

Disseminating the results of technical assistance projects (Hercule) is not always possible since most of the achievements relate to investigations for which information often cannot be disclosed.

The results of training activities were disseminated by distributing electronic and/or paper reports summarising the events. Some beneficiaries posted the recorded event(s) and the projects' outputs on their websites or created dedicated websites to disseminate results and conclusions.

For the IMS, there is, in particular, the follow-up that is given to IMS notifications, either by the reporting Member State or by the Commission services involved in the financial follow-up of identified financial irregularities or cases of fraud detrimental to the EU's financial interests. OLAF reports within the Commission on the performance of the tool and the received notifications. It also reports annually to the European Parliament and the public.

There is no specific dissemination of results stemming from the use of the AFIS platform, except for the annual activity reporting by OLAF and the programme statements disseminated by the Commission. In this reporting, the (yearly) number of information items on mutual administrative assistance made available in the relevant AFIS applications is communicated as a performance indicator.

6.3 Workshop for grant beneficiaries

For the first time, the 2021 UAFP budget financed a dedicated workshop for beneficiaries of a Hercule III technical assistance grant. The event took place in Brussels in April 2022.

The event, bringing together 65 practitioners from 18 Member States, built on the recently completed final evaluation of the Hercule III programme, and presented the Commission's priorities for the UAFP's future implementation.

Aspects of practical application and implementation were discussed with past and possible future beneficiaries and a valuable exchange of views took place on future programme priorities and challenges to be tackled.

The event also provided the stage for sharing best practices and lessons learnt in the implementation of grants. Around 25 individual projects were presented in two parallel sessions, highlighting not only the successes and results obtained, but also the hurdles met.

Beneficiaries warmly welcomed this OLAF initiative as it enabled delegates to meet peers in other Member States working on similar projects.

6.4 Visibility of EU funding

On information, communication and visibility, Article 15(1) of the UAFP Regulation states:

'Except where there is a risk of compromising the effective performance of anti-fraud and customs operational activities, the recipients of Union funding shall acknowledge the origin of those funds and ensure the visibility of the Union funding, in particular when promoting the actions and their results, by providing coherent, effective and proportionate targeted information to multiple audiences, including the media and the public.'

Equipment purchased under technical assistance grant projects is often labelled with logos or stickers referring to EU/Commission funding (except for covert equipment and operations).

When possible, beneficiary organisations disseminate information about purchased equipment on project websites or press releases, mentioning the support from EU funding.

Under the training type of actions, all beneficiaries of grants were requested to mention the support from the UAFP (or Hercule for previous grants), where applicable:

1. in every publication (title page) or related material developed (e.g. studies, booklets, newsletters and leaflets);
2. in electronic information (e.g. websites, audiovisual material, videos and software);
3. at information events (conferences and seminars); and
4. by creating a link from their website to the programme's site.

This aspect of EU-support visibility is not applicable to AFIS and IMS components, as no similar grant projects are implemented.

7 Feedback from programme participants

As indicated in Section 3, beneficiaries of UAFP/Hercule grants for trainings, conferences and seminars carry out surveys among the participants to collect information on the perceived quality and relevance of the event attended. According to the final reports received in 2021 for the training grants, a total number of 516 participants attended activities co-financed by Hercule.

The number of participants in projects that ended in 2021 is lower than usual, due to the reduced amount of training and conference events that took place in 2020 and 2021.

The Commission received 286 completed questionnaires, which reflected, in the assessments done, a high level of satisfaction. The feedback received was overwhelmingly positive, with nearly 91% of the participants assessing the events as excellent or good. Participants appreciated the opportunities for cooperation and exchange of information offered by the training events and considered that the activities had a practical impact on their daily work.

Based on the feedback results, it can be concluded that the events have largely met their objectives and have helped increase awareness on the risks to which the EU's financial interests are exposed.

For technical assistance grants, the beneficiaries provide feedback on the programme in the final technical report. The satisfaction question concerns the suitability of the purchased equipment and tools for the needs of the organisation. In 2021, 90% of beneficiaries reported an excellent level of satisfaction and 10% reported a good level of satisfaction.

For the use of the IMS tool, the Commission (OLAF) holds, in principle, a yearly survey on the satisfaction rate expressed by the users on the use of the tool and the support received. The latest survey was carried out at the end of 2020; its outcome was received in early 2021. The IMS users' feedback showed a satisfaction level of 84%²³, compared to 72% in the 2019 survey. In 2021, a study was launched, including interviews and workshops in late 2021 / early 2022, to identify ways to improve the IMS. Therefore, no satisfaction survey was held in 2021.

For the AFIS platform, used for information exchange, there is no specific reporting on feedback from participants or beneficiaries. OLAF has the task to keep the platform up to date and running. OLAF registers as a performance indicator the number of information items on

²³ 230 of 273 respondents, scoring 6 to 10 (scale 1 to 10).

mutual administrative assistance made available in the relevant AFIS applications: the Customs Information System, the Customs File Identification Database, and the Mutual Assistance System.

8 Conclusions and way forward

The UAFP builds on the well-established foundations laid by 16 years of implementing the successive Hercule programmes. It is developing into an important and effective tool in protecting the financial interests of the EU. The increased potential of the new programme is also a consequence of the increased agility and coherence resulting from combining the three previously isolated components that today make up the UAFP.

Despite the disruption caused by the pandemic and the switch to a new programming framework, the support provided by the Commission under the three components of the UAFP continued largely unabated, leaving aside some delays in organising in-person events in 2021.

On the anti-fraud component (i.e. the former Hercule programme) specifically, the tangible results outlined above demonstrate that in 2021, the operational programmes (under both the UAFP and Hercule III) played an important part in preventing and combating fraud, corruption and other illegal activities undermining the financial interests of the EU. This means that the programmes helped protect taxpayers' money from being diverted from its purpose. Some of the equipment financed also produced positive results in other areas, such as detecting large shipments of drugs.

When looking at the first batch of successful grant applications received under the UAFP in 2021, the transition to adapt to the evolving anti-fraud priorities is already beginning to show. First of all, there is a stronger focus of support on the expenditure side.

This shift in focus reflects the existence of a new instrument specifically for Member States' customs authorities (Customs Control Equipment Instrument) and the increased EU budget with its new forms of expenditure.

The programme is also aligning more strongly with the Commission's anti-fraud strategy. This strategy was revised in 2019 and places a much larger focus on the collection and use of data for anti-fraud purposes.

Future activities financed under the anti-fraud component will aim to emphasise cross-border cooperation in the anti-fraud area and complementarity and interoperability with equipment/tools purchased under other EU-funded programmes. Importantly, the programme is also supporting the digital transition of Member State administrations (for example by helping them to learn how to use advanced tools for data analysis).

Annex I – Overview of projects awarded and finalised in 2021

Grants and contracts awarded and finalised under the 2021 Financing Decision

Table 1 – **TECHNICAL ASSISTANCE** grants **AWARDED** under the 2021 Financing Decision

	MS	Beneficiary	Title and description	Awarded grant (EUR)	Co-fin %
1	ES	Ministry of Interior	ANH – A NEW HOPE – Surveillance systems update	691 396.00	80
2	RO	The National Anticorruption Directorate – DNA	LINK – Improving the DNAs technical and operational capacity in the field of data analysis to support the investigation in cases of corruption detrimental to the EU financial interests	91 920.00	80
3	IT	Ministry of Economy and Finance	M.A.F.M.O – Mobile Anti-Fraud Mineral Oil	420 000.00	80
4	LV	State Revenue Service	POC – Specialized Equipment to Reinforce the Latvian Tax and Customs Police Operational Capabilities	709 040.00	80
5	LT	Financial Crime Investigation Service under the Ministry of the Interior	FCIS2021 – Purchase of the investigation and surveillance equipment	102 196.00	80
6	RO	General Inspectorate of the Romanian Police	DETECT-X – Strengthening the operational capacity of the Directorate for Investigating Economic Crimes in order to protect the financial interests of the European Union and Romania at the EU's external border	302 400.00	80
7	IT	Ministry of Economy and Finance	S.A.C.U.P. – Spectrometers Against Counterfeiting and Unsafe Products	405 380.00	80
8	IT	Ministry of Economy and Finance	ENTERPRISE – ENabling TEchnologies for Repression of frauds and Protection of Interests and Security of European Union	224 720.00	80
9	EL	Independent Authority for Public Revenue (IAPR)	HBX – The supply of handheld backscatter x-rays	739 840.00	80
10	PL	Revenue Administration Regional Office in Olsztyn	ACAP – Support for operational and analytical capabilities of the Revenue Administration Regional Office in Olsztyn	433 305.60	80

11	FI	TULLI	ELTO – Improving Automation and Quality	432 844.80	80
12	IT	Ministry of Economy and Finance	A.F.A.S.T. – Anti-fraud and anti-smuggling tools	388 727.20	80
13	PL	Municipal Police Headquarters in Lublin	SIIOCP – Strengthening and improvement of investigative and operational capability of Police on the external border of the EU	130 954.40	80
14	HU	National Tax And Customs Office	DFCD – Digital Forensic Capacity Development of the NTCA	297 228.80	80
15	RO	General Inspectorate of the Romanian Police	SIS – Surveillance system for protecting the financial interest of the European Union in Romania	720 000.00	80
16	ES	Ministry of Interior	RVSC – ROVSCAN	306 032.00	80
17	LV	Corruption prevention and combating bureau	ADFH – Advanced Digital Forensics Hardware	165 961.60	80
18	IE	THE REVENUE COMMISSIONERS	PRCC – Procurement of Revenue Customs Cutter	1 860 000.00	80
19	LV	Corruption prevention and combating bureau	Strengthening Analytical Capacity	872 000.00	80
20	RO	The National Anticorruption Directorate – DNA	Better protection of EU financial interests by improving the DNA’s investigative capacity through surveillance equipment and know-how	400 448.00	80
21	PL	Provincial Police Headquarters in Gdansk	Digitization and modernization of the Pomeranian Police for the protection of the financial interests of the European Union	188 346.40	80
22	RO	The National Anticorruption Directorate – DNA	Improving the protection of the EU financial interests in Romania by enhancing the technical endowment of DNA in the field of digital forensics	646 748.00	80
23	PL	Revenue Administration Regional Office in Olsztyn	Expansion and modernization of computer forensics resources of the Revenue Administration Regional Office	148 809.60	80
TOTAL AWARDED				10 678 298.40	-

Table 2 – **TECHNICAL ASSISTANCE** grants **FINALISED** in 2021

	MS	Beneficiary	Title	Amount paid (EUR)	Amount paid as % of initial commitment ²⁴
1	PT	Tributary and customs authority	SCANNER – SETUBAL PORT (2017)	913 866.66	60.1
2	BG	Customs Agency	FAST DETECTION (2018) – Purchase of portable Raman spectroscopic devices for fast identification of chemicals at customs inspections	277 006.65	72.6
3	SI	Ministry of Finance, Financial Administration of the Republic of Slovenia	X-ray FURS (2018) – Technical assistance for the customs X-ray scanning in the Slovenian maritime cargo port – Financial Administration of the Republic of Slovenia (FURS)	1 510 400	91.2
4	MT	Department of Customs	Herculepara2018 – DETECT: Strengthening the capacity of Malta Customs to detect smuggled and counterfeited goods	180 000	86.9
5	EL	Ministry of Interior / European & Development Programmes Agency	EX.E.C.U.T.I.V.E. (2018) – EXtending and Empowering the Capacity of Digital Evidence Examination through the ProcUremenT of Specialized Hardware and Forensic Software and Relevant Trainings of Police personnel	252 513.60	92.5
6	PL	Police Headquarters	CIIB-LargeVolDatAn (2018) – Implementation of IT tool for analysis of large volumes of data stored on various electronic devices	247 929.35	69.7
7	BG	National Revenue Agency	BG-NRA-ITF-2018 – Supporting the fight against tax fraud and the grey economy in the Republic of Bulgaria through improving the NRA technical means to perform computer investigations	109 187.32	92.6
8	RO	General Inspectorate of the Romanian Police	CARGOSCAN 2018 – Improving detection and working tools aimed towards preventing and fighting against smuggling, tax evasion and other related crimes in Romania	1 230 726.21	99
9	MT	Malta Police Force	12 MPF 2018 – Strengthening the MPF’s Capacity to Protect EU Financial Interests through I2 Software	793 905.30	92.3
10	EL	Ministry of Interior / European & Development Programmes Agency	HE.F.E.ST.O.S. (2018) – Hellenic anti-Fraud Equipment and relevant trainings for STrengthening the Operability against Smuggling	250 401.29	54.2

²⁴ Final payment as a percentage of the awarded grant. A percentage lower than 100% means either that the action was not fully implemented or that the beneficiary managed to achieve cost savings.

11	LT	Financial Crime Investigation Service under the Ministry of the Interior	FNTT (2019) – Purchase of investigation tools	102 816.67	100
12	PL	Tax Administration Chamber in Lublin	MOBILE SCANNER (2019) – Strengthening the operational capacity of Mobile Control Units in combating cigarettes smuggling and financial fraud at EU Eastern border	710 704.85	65.2
13	SK	Financial Directorate of the Slovak Republic	FLOODGATE (2019) – Improving customs surveillance and trade facilitation at the border crossing Point Vyšné Nemecké (SK) – Užhorod (UA)	1 800 000	100
14	PL	National Tax Administration	AFKA (2019) – Purchase of a technical equipment for Department for Combating Economic Crime of National Revenue Administration	305 215.82	100
15	CZ	Customs Administration of the Czech Republic	AER (2019) – A mobile X-ray unit for detection of smuggled and/or counterfeited goods transported in luggage and parcels through aerodromes	213 763.18	84.8
TOTAL				8 898 436.9	-

Table 3 – **DATABASES CONTRACTED** under the 2021 Financing Decision

	Name	Content	Commitment (EUR)
1	GTA	Trade statistics data	154 545
2	DUN & BRADSTREET	Global companies' information and financial details	300 815
3	INFORMA UK Ltd. (Lloyds)	Information on ship movements	252 000
Total committed under the 2021 budget			707 360

Table 4 – Grants for **TRAINING, CONFERENCES, STAFF EXCHANGES AND STUDIES AWARDED** under the 2021 Financing Decision

	MS	Beneficiary	Title	Awarded grant (EUR)	Co-fin %
1	DE	Max Planck Society	Eucrim – The European Criminal Law Associations' Forum – publication of a periodical on the protection of the EU's financial interests	239 352.14	80
2	IT	Pisa University	AFRADE – Agricultural Frauds Detection: towards a more effective risk analysis and a stronger cooperation among Member States tackling frauds in European agricultural subsidies	127 501.20	90
3	PL	Municipal Police	CIAUF – Combating irregularities in the allocation and use of the EU's funds – crime schemes,	37 255.61	80

		Headquarters in Lublin	mechanisms and investigation strategies		
4	BE	Catholic University of Leuven	NonIncrimInA – Non-Incrimination principle In Administrative and OLAF investigations	230 587.52	80
5	LT	Lithuanian Police Center for Criminal Investigation	BBS Mobile Forensics – Improving Baltic States, Croatian and North Macedonian Police Computer Forensics Specialists' Skills in IT Investigations by Organizing Mobile Forensics Training	100 112.00	80
6	DE	Academy of European Law – ERA	ERA – Preventing and detecting fraud: Special toolkits of (new) investigation techniques to better protect the EU financial interests	67 477.00	80
TOTAL				802 285.47	-

Table 5 – **PROCURED CONFERENCES** on **COMBATING FRAUD** organised by the Commission under the 2021 Financing Decision

Dates	Conference title	Location	N° of particip.	Amount paid (EUR) ²⁵
9-10 Nov. 2021	Anti-Fraud Intelligence Analysis Conference	virtual event	60	0
9 Dec. 2021	Second OLAF Anti-Corruption Conference	mixed (hybrid) event	Approx. 1 000 virtual and 100 in-person participants	6 000
29 April 2022	Workshop with beneficiaries of Hercule III – Technical assistance 2017-2020	physical meeting, Brussels	60	134 729 ²⁶
TOTAL			1 220	140 729

²⁵ The conferences were organised in a virtual mode, using the available Commission IT tools, triggering no costs.

²⁶ This amount represents the committed amount based on the financial offer. The final amount will be communicated by the external contractor.

Table 6 – Grants for **ANTI-FRAUD TRAINING, CONFERENCES AND STAFF EXCHANGES FINALISED** in 2021

	MS	Beneficiary	Title	Amount paid (EUR)	Amount paid as % of initial commitment ²⁷
1	LT	Lithuanian Police Criminal Investigation Center	BS-HR-UnixTraining (2018) – Improving Baltic States and Croatia Police Computer Forensics Specialists' Skills in IT Investigations by Organizing Training of UNIX-based Operating Systems Forensics and Scripting	60 057.44	89.4
2	RO	The County Gendarmerie Inspectorate Dolj	GRILLER-EU (2018) – Good practices in the fight against the illicit trade of cigarettes which help protect the financial interests of the European Union	27 302.83	56.9
3	HU	Transparency International Magyarorszag Alapitvany	NEALHU (2019) – New European Antifraud Landscape in Hungary: Challenges and Missed Opportunities	31 678.15	55.3
TOTAL				119 038.42	-

Table 7 – Grants for **LEGAL TRAINING and STUDIES FINALISED** in 2021

	MS	Beneficiary	Title	Amount paid (EUR)	Amount paid as % of initial commitment ²⁸
1	MT	Malta University	IEnforcE (2017) Implementing Enforcing EU Criminal Law – Theory Practice	45 624.03	77.9
2	DE	Academy of European Law – ERA	Intelligence-led (2018) – Towards a more proactive, intelligence-led approach to detecting and preventing fraud affecting the financial interests of the EU	24 676.09	54.4
3	IT	Alma Mater Studiorum – Bologna University	DEVICES (2018) – Digital forensic Evidence: towards Common European Standards in antifraud administrative and criminal investigations	66 865.37	97.4
4	HR	Croatian Association for Criminal Sciences and Practice	IEPPO (2018) – Integration of the EPPO in the national criminal justice systems: institutional, procedural and cooperative challenges	89 141.08	72.6
5	ES	Burgos University	EUMODFRAUD (2019) – Toolkit for the Prevention of frauds in European Funds with special attention to ERDF and CF	61 212.71	77.5
TOTAL				287 519.28	-

²⁷ Final payment as a percentage of the awarded grant. A percentage lower than 100% means either that the action was not fully implemented or that the beneficiary managed to achieve cost savings.

²⁸ See previous footnote.

Table 8 – GLOBAL OVERVIEW of awarded grants and rejected applications per Member State in 2021

	Number of applications received	Number of awarded grants	Grants requested (EUR)	Grants awarded (EUR)
2021 TECHNICAL ASSISTANCE	45	23	18 051 224.00	10 678 298.40
Germany	1	-	81 055.20	-
Estonia	1	-	93 004.00	-
Greece	1	1	739 840.00	739 840.00
Spain	2	2	997 428.00	997 428.00
Finland	1	1	432 844.80	432 844.80
Hungary	1	1	297 228.80	297 228.80
Ireland	1	1	1 860 000.00	1 860 000.00
Italy	4	4	1 438 827.2	1 438 827.20
Lithuania	2	1	183 404.00	102 196.00
Latvia	4	3	2 078 945.60	1 747 001.60
Poland	17	4	5 588 180.80	901 416.00
Romania	9	5	3 580 549.60	2 161 516.00
2021 TRAINING, CONFERENCES, STAFF EXCHANGES AND STUDIES	9	6	1 369 808.77	802 285.47
Germany	2	2	306 829.14	306 829.14
Italy	2	1	296 396.75	127 501.20
Poland	1	1	37 255.61	37 255.61
Belgium	1	1	230 587.52	230 587.52
Lithuania	1	1	100 112.00	100 112.00
Spain	1	-	84 047.75	-
Hungary	1	-	314 580.00	-
TOTAL	54	29	19 421 032.77	11 480 583.87