



EUROPEAN
PUBLIC
PROSECUTOR'S
OFFICE

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OECD Course

**Protecting EU
taxpayers' money
from criminals**

www



1

Mission and tasks



THE EPPO:

- ▶ investigates,
- ▶ prosecutes, and
- ▶ brings to judgment the perpetrators of or accomplices to crimes affecting the financial interests of the EU.

CRIMES INVESTIGATED BY THE EPPO*



Expenditure and customs fraud.



VAT fraud involving two or more Member States and total damages of at least €10 million.



Corruption that damages the financial interests of the EU.



Misappropriation of EU funds or assets by a public official.



Money laundering involving property derived from these crimes.



Participation in a criminal organisation with focus on PIF offences.



Any other '**inextricably linked**' offences.

*As provided for in the PIF directive on the fight against fraud to the EU's financial interests by means of criminal law and implemented by national legislations. The directive harmonises definitions, sanctions and limitation periods of criminal offences.

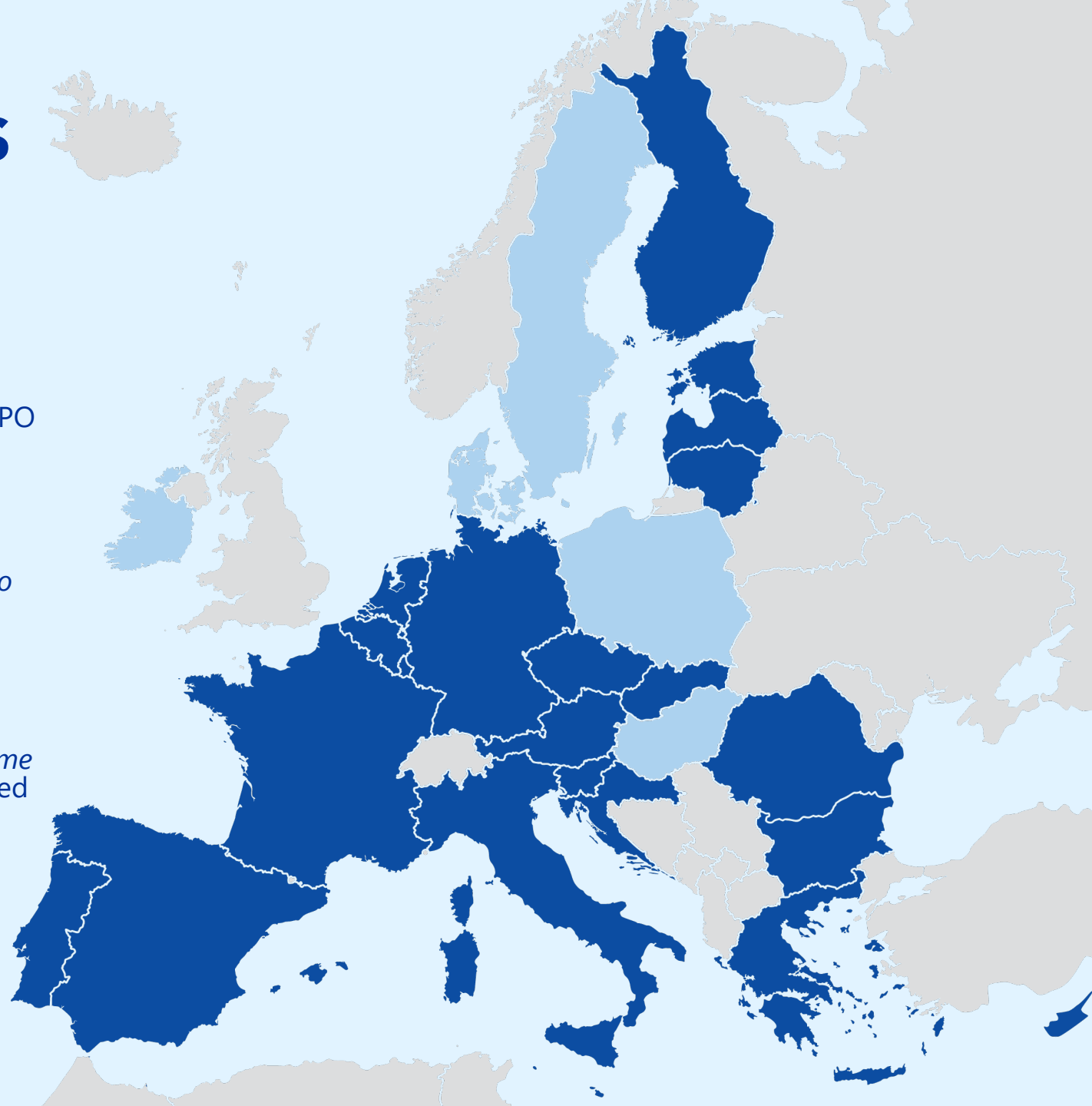
WHICH MEMBER STATES PARTICIPATE IN THE EPPO?

- Twenty-two EU Member States decided to join the EPPO and participate in the enhanced cooperation.
- Five EU Member States do not (yet) participate.

- *Denmark does not take part in the AFSJ (Protocol no. 22 to TFEU): it cannot take part in any EU Regulations, unless the Denmark Constitution and the Protocol are amended;*

- *Ireland has an opt in/out to the AFSJ (Protocol no. 21 to TFEU): it may decide to opt-in and join the EPPO*

- *Hungary, Poland and Sweden decided not to join at the time of establishment. In January 2024, Poland officially requested to join the EPPO, and Sweden started the legislative procedure to make the future accession possible.*





THE EPPO: A GAME-CHANGER

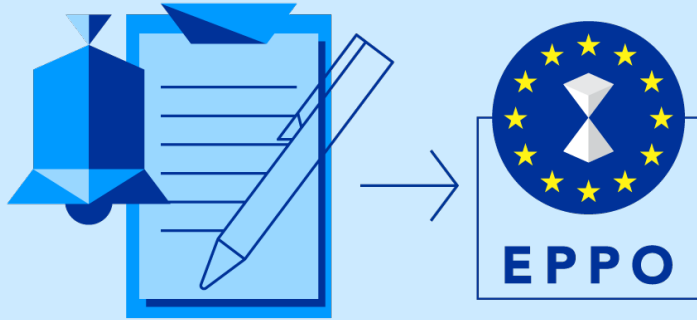
As a supranational prosecution office, the EPPO has an unprecedented capacity to investigate and prosecute financial crime, using its 'helicopter view'. It can:

- ▶ carry out investigations across all participating Member States in a coordinated manner,
- ▶ rapidly exchange information,
- ▶ ensure the fast freezing or seizure of assets and, where necessary, request arrests.

INVESTIGATIONS: HOW IT WORKS



1



Information comes to the EPPO:

- ▶ From private parties via Report a Crime web form
- ▶ From national authorities

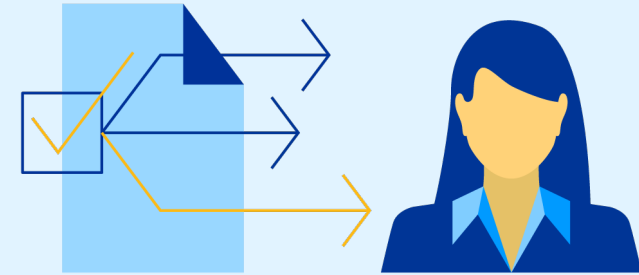
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If opened, EDP investigates from start to finish

- ▶ Supported by EPPO financial investigators and case analysts
- ▶ Supported by national police, customs, tax services...
- ▶ Monitored by a **Permanent Chamber in Luxembourg**

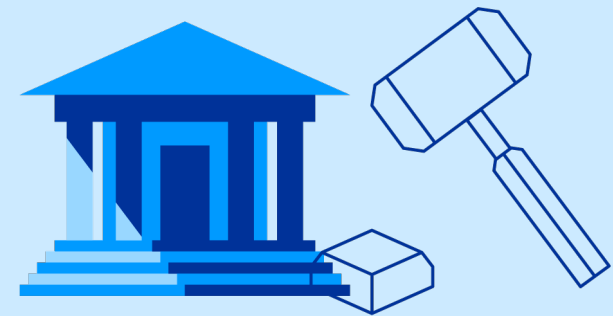


2



Verification and registration in digital **Case Management System** and assigned to a European Delegated Prosecutor.

4



Case is tried before the national courts.

EUROPEAN UNION PARTNERS:



Europol

- ▶ Working arrangement
- ▶ Exchange of information
- ▶ Reception of support



Eurojust

- ▶ Working arrangement
- ▶ Judicial cooperation with third countries and non-participating Member States
- ▶ Joint Investigation Teams



EU Anti-Fraud Office (OLAF)

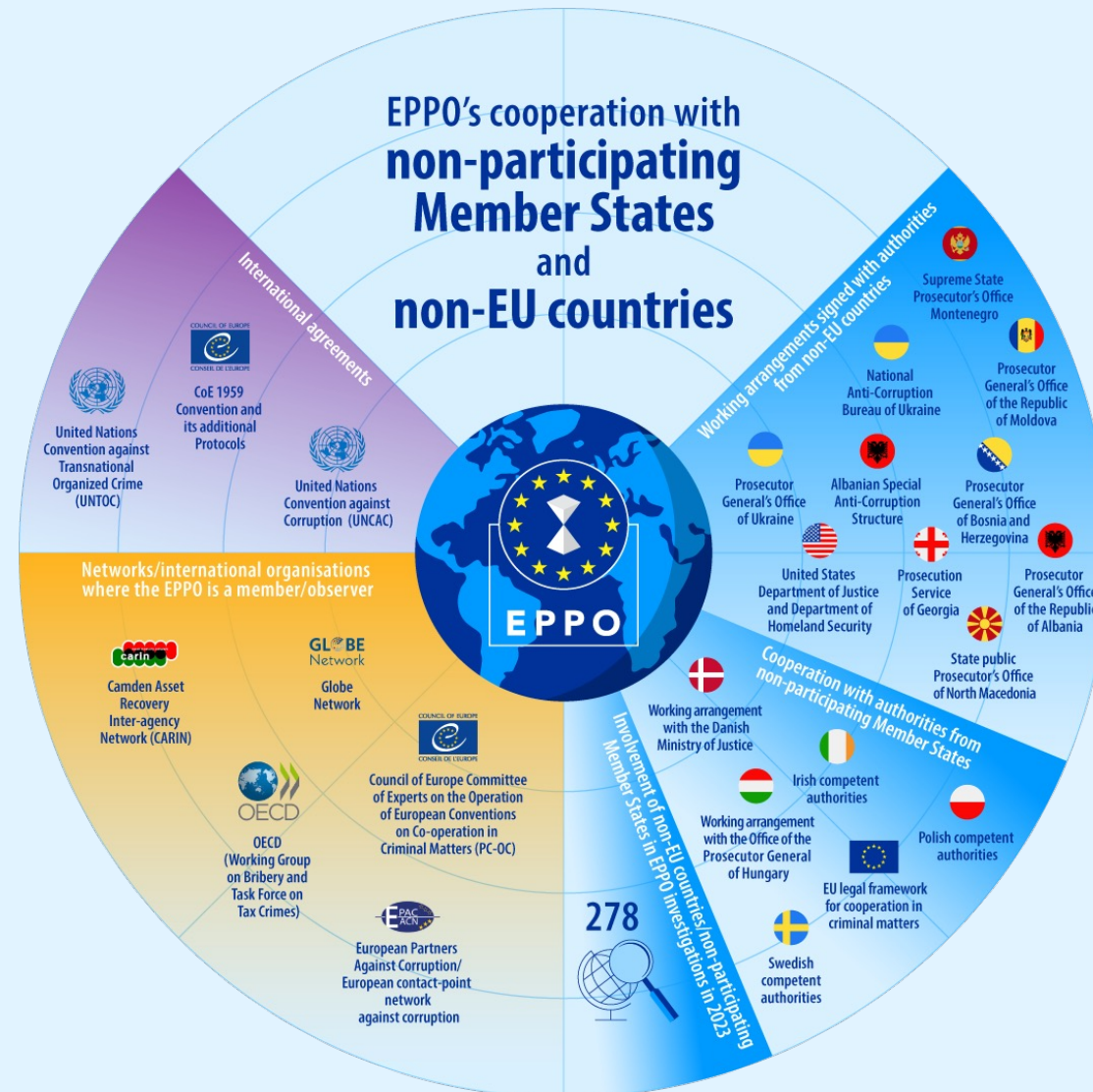
- ▶ Working arrangement
- ▶ Hit/No-Hit Mechanism
- ▶ Exchange of information
- ▶ Reception of support
- ▶ Complimentary investigations

Agreement with the European Commission

Working arrangements with other IBOAs, such as:

European Court of Auditors
European Investment Bank

COOPERATION WITH NON-PARTICIPATING MEMBER STATES AND NON-EU COUNTRIES



COOPERATION WITH NON-PARTICIPATING MEMBER STATES:



- ▶ Judicial cooperation is based on EU instruments for which the EPPO is notified as the competent authority pursuant to Article 105(3) of the EPPO Regulation.
- ▶ In addition, working arrangements can be signed with relevant national authorities, pursuant to Articles 99 and 105(2) of the EPPO Regulation.

Working arrangements:

- Office of the Prosecutor General of **Hungary** – entered into force on 6 April 2021
- Danish Ministry of Justice – entered into force on 31 August 2023

COOPERATION WITH THIRD COUNTRIES:



Judicial cooperation is based either on agreements concluded by the Union/to which the Union is a Party (Art. 104 paragraph 3 EPPO Regulation; e.g. EU-UK TCA, UNTOC, UNCAC), international agreements to which the participating Member States are Parties (Art. 104 paragraph 4 EPPO Regulation; e.g. 1959 Convention on Mutual Legal Assistance), the national powers of the EDPs (Article 104 paragraph 5 EPPO Reg.), or reciprocity or international courtesy (Article 104 paragraph 5).

Working arrangements signed by the EPPO:

- Prosecutor General's Office (**Ukraine**) (18 March 2022)
- Prosecutor General's Office of the Republic of **Albania** (4 July 2022)
- Prosecutor General's Office of the Republic of **Moldova** (13 July 2022)
- **United States** Department of Justice and Department of Homeland Security (26 July 2022)
- Supreme State Prosecutor's Office **Montenegro** (22 September 2022)
- Prosecution service of **Georgia** (28 September 2022)
- State public prosecutor's office of **North Macedonia** (24 October 2022)
- Special Anti-Corruption and Organised Crime Structure of the Republic of **Albania** (29 June 2023)
- National Anti-Corruption Bureau of **Ukraine** (3 July 2023)
- Working Arrangement on the Cooperation between the EPPO and the Prosecutor's Office of **Bosnia and Herzegovina** (21 November 2023)

Ongoing: Serbia, Moldova National Anticorruption Centre

PARTICIPATION IN INTERNATIONAL ORGANISATIONS/NETWORKS:



Observer status: European Partners Against Corruption/European contact-point network against corruption (EPAC/EACN); OECD working group on bribery (WBG, Organisation for Economic Co-operation and Development); OECD Task Force on Tax Crimes (TFTC); The Council of Europe's Committee of Experts on the Operation of European Conventions on Co-operation in Criminal Matters (PC-OC CoE); Camden Asset Recovery Inter-agency Network (CARIN); GlobE Network

Ongoing application: Financial Action Task Force (FATF) and The Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL CoE)

Participation in: The Financial Action Task Force (FATF) roundtable; Law enforcement officials (OECD) meetings; World Bank forum; NADAL Network; EuroMed



2

Structure

THE EPPO IS COMPOSED OF TWO LEVELS:

- ▶ The central level:
 - ▶ the European Chief Prosecutor,
 - ▶ 22 European Prosecutors, two of whom are appointed by the College as Deputies for the European Chief Prosecutor,
 - ▶ the Administrative Director, and dedicated technical and investigative staff.
- ▶ The decentralised level:
 - ▶ European Delegated Prosecutors located in the participating Member States.



THE COLLEGE OF THE EPPO

- ▶ Chaired by the European Chief Prosecutor + 22 European Prosecutors (1 per participating Member State)

ROLE:

- ▶ Decision-making on strategic matters
- ▶ Adoption of internal rules of procedure, to ensure coherence and consistency



PERMANENT CHAMBERS

What are they?

- The **Permanent Chambers** monitor and direct the investigations and prosecutions conducted by the EDPs. This ensures the EPPO's independence from national judiciaries.
- Formed by 3 European Prosecutors from a country that is not involved in the investigation.

In practice:

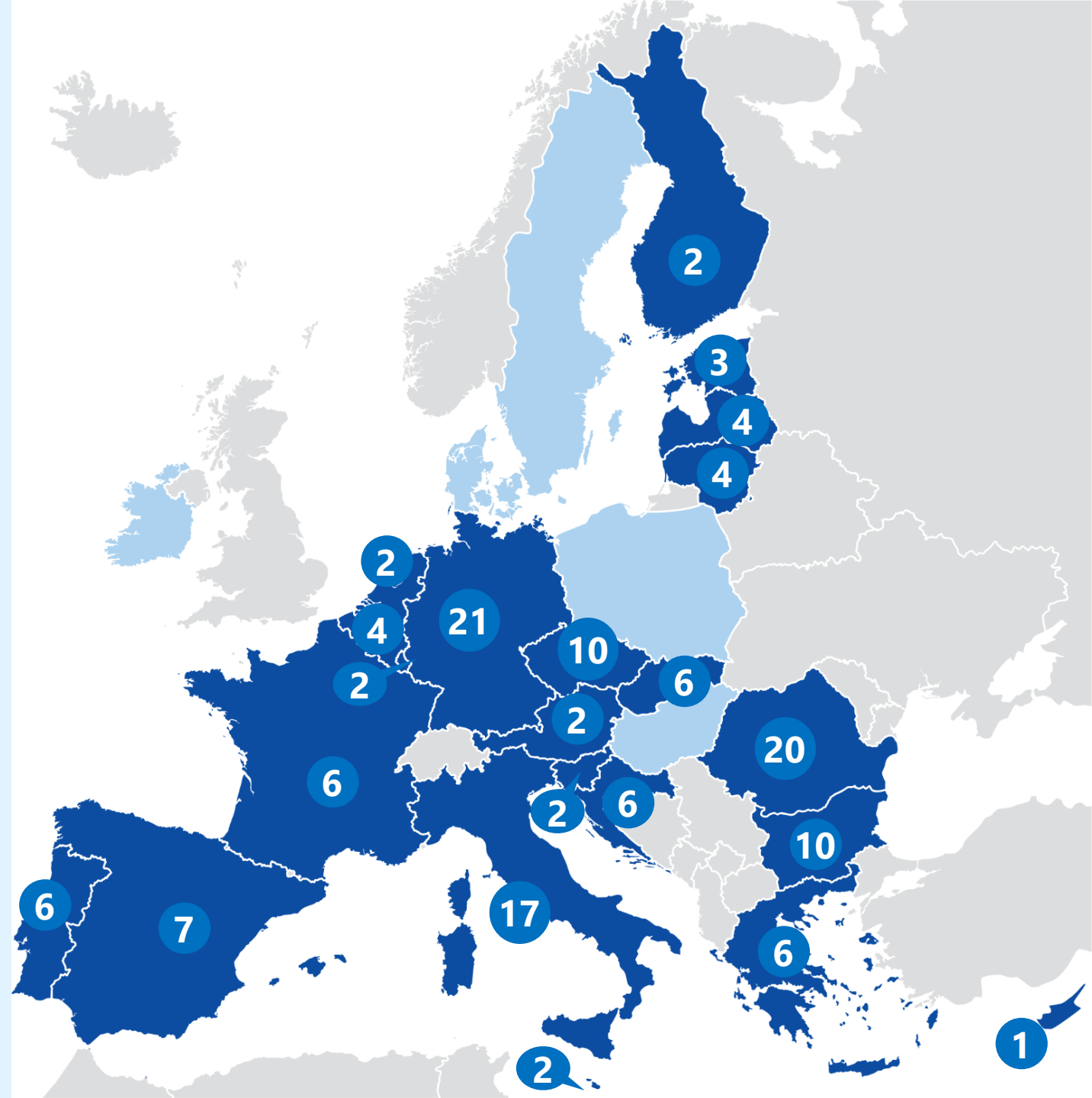
- In practice, the **Permanent Chamber decides**, based on a proposal by the EDP, whether to **prosecute** the case before a national court, to **dismiss** it or opt for **simplified procedures** (e.g. plea bargaining).

EUROPEAN DELEGATED PROSECUTORS:

- EDPs handle investigations and prosecutions in their Member State of origin.
- They work under the supervision of a European Prosecutor from the same Member State, on behalf of the competent Permanent Chamber, which monitors and directs the investigations and prosecutions conducted by the EDPs.
- They shall be granted by their Member State at least the same powers as national prosecutors.
- They remain integrated at an operational level in their national legal system and judicial and prosecution structures.

EUROPEAN DELEGATED PROSECUTORS

● Active number of European Delegated Prosecutors: 143
February 2024





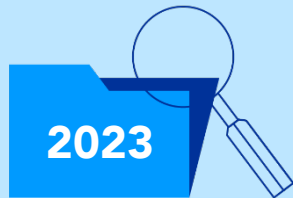
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EPPO IN NUMBERS



CENTRAL OFFICE - OPERATIONAL ACTIVITY

DATA VALID ON 31 DECEMBER 2023



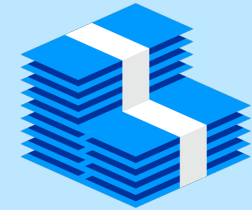
2023

Opened investigations

1 371



€12.28 billion



Estimated damage



All active investigations

€19.27 billion

Estimated total damage



of which are active VAT fraud investigations



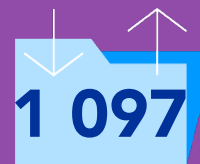
€11.5 billion

Estimated total damage



545

Active investigations with a cross-border dimension



1 097

Decisions to assign measures to assisting EDPs in a different participating Member State



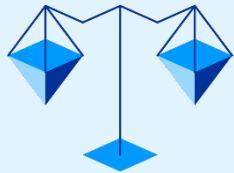
€1.5 billion

Freezing orders granted in 2023



CENTRAL OFFICE - OPERATIONAL ACTIVITY

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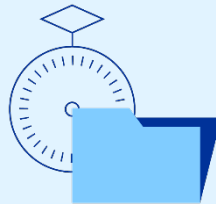


Indictments

139

458

Number of
persons indicted



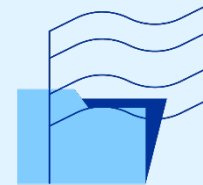
Simplified
prosecution procedures

56



Dismissed cases

166



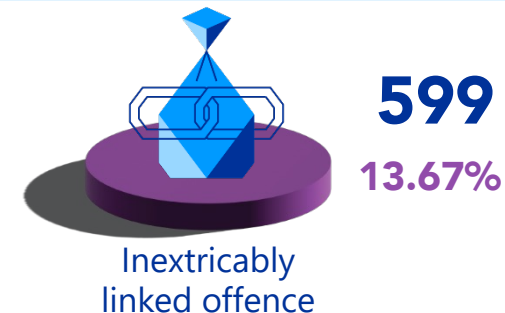
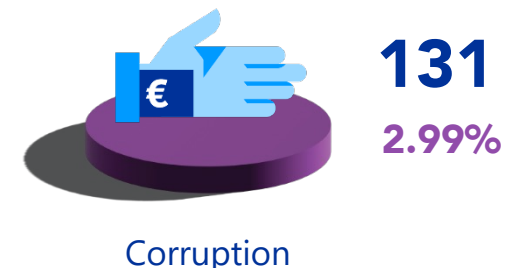
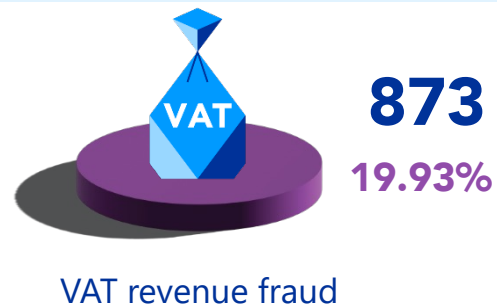
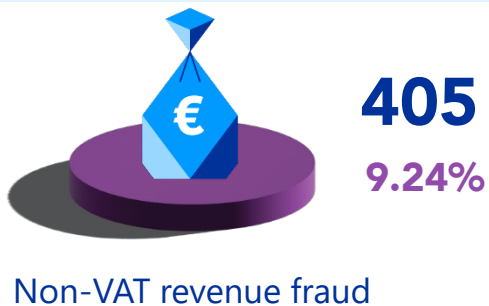
Referrals to national
authorities

127



CENTRAL OFFICE - TYPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY
TYPE





REPORTS AND COMPLAINTS RECEIVED IN 2023:

- ▶ In 2023, the EPPO processed **4 187 crime reports**
- ▶ **108** from **EU institutions, bodies, offices and agencies**
- ▶ **1 562** from **national authorities**
- ▶ **2 494** from **private parties**



THANK YOU