European Commission

Strategic Plan 2020-2024

EUROPEAN ANTI-FRAUD OFFICE (OLAF)

Contents

INTRODUCTION

The political guidelines of President von der Leyen and the mission letters sent to all Members of the Commission provide the political framework for the work of the Commission services for the period 2020-2024.

The European Commission's general objectives comprise the President's six headline ambitions as well as a seventh objective which covers the Commission's work to modernise the administration: "A modern, high-performing and sustainable European Commission".

President von der Leyen in particular calls for a Europe that strives for more when it comes to protecting our citizens and our values. This cannot be done without the European Anti-Fraud Office (OLAF). For the past 20 years, OLAF has been **a key player in protecting the EU budget – both revenue and expenditure – against fraud, corruption and other illegal activities.** The COVID 19 pandemic has underlined the vital role that OLAF plays in ensuring the **safety and security of Europeans**, for example through tackling the trade in counterfeit personal protection equipment. And OLAF continues to uphold the **reputation of the EU institutions and bodies** by ensuring their staff and members are conform the very highest standards of integrity and transparency.

The current European Commisison mandate will bring a number of challenges for OLAF. The creation of the European Public Prosecutor's Office, for example, will bring inevitable changes to the way that OLAF works, in particular towards a strong and seamless cooperation with the EPPO and also with other Agencies such as Eurojust or Europol.

The EU's response to the impact of the COVID 19 pandemic on society and the economy, in particular the additional funding set aside in the Recovery and Resilience Facility (RRF), also brings new challenges. More money means more opportunities for fraud, and OLAF and the Commission will be more vigilant than ever in identifying and tackling fraudlent activity against the EU budget. The same is true when it comes to EU revenues: with potential new sources of own resources for the EU proposed under the Multi-Annual Financial Framework for 2021-27, OLAF will be able to build on its experience in tackling fraud against existing own resources such as customs duties.

The first part of this strategic plan elaborates on **what** OLAF will deliver, while the second part informs on **how** OLAF will deliver, including by modernising its way of working.

PART 1. Delivering on the Commission's priorities

A. Mission statement

OLAF's mission is to protect EU revenues and expenditure. It does so through carrying out independent investigations and operations into irregularities, fraud and corruption involving EU funds, and making recommendations to the relevant EU and/or national authorities. These recommendations may be financial, judicial, disciplinary or of an administrative nature.

In addition to its investigative work, **OLAF also coordinates the implementation of the Commission Anti-Fraud Strategy,**developing fraud risk analysis and effective anti-fraud policy measures to support all Commission services in preventing and fighting fraud and irregularities and building a legal framework that offers improved protection to the EU budget.

Given the cross**-border dimension of fraud,** OLAF works closely with authorities from across the EU and worldwide, such as Europol, Eurojust and Interpol, and continuously seeks to improve coordination and collaboration between all these actors. The creation of the new **European Public Prosecutor's Office (EPPO)** will fill the current gap in the prosecution of fraudsters at EU level and OLAF will work closely with the EPPO in its areas of competence on ensuring financial recovery and preventive administrative measures. OLAF will also continue to take the lead in those areas where the EPPO has only limited or no competence such as fraud in third countries or in relation to international organisations.
In addition, OLAF will continue to step up its efforts to **discover fake and unsafe goods, unhealthy food stuffs, and environmentally dangerous goods.**

B. Operating context

To fuel the recovery from the devastating effects of the COVID-19 pandemic, the EU has agreed on a major financial package. More money means more opportunities for fraud, however, and OLAF will play a significant role in ensuring that every cent of the Recovery and Resilience Fund is spent for the benefit of European citizens and businesses.

The new long-term budget for the EU, the Multi-Annual Financial Framework, will see an even greater share of EU funding dedicated to tackling the key issue of climate change and environmental protection. OLAF has already noted an increase in fraud concerning environmental projects in recent years as more and more EU funding has been dedicated to these issues, and the Office will be particularly vigilant in ensuring that fraudsters do not undermine Europe's ambitious climate and energy goals.

The MFF will bring other changes as well, such as potential new sources of revenue for the EU budget in the form of environmental and other possible taxes. OLAF has many years of experience in tackling fraud against EU revenues – customs and tax revenues in particular –

and the Office will be able to build on this experience to help ensure these new sources of revenue are equally well protected.

OLAF has also introduced standard provisions on the protection of the EU's financial interests in all the Commission's legislative proposals for the post-2020 spending programmes.

The increasingly sophisticated and cross-border nature of fraud means OLAF has to be agile and flexible in its fraud detection and prevention as well. Expanding and deepening cooperation and collaboration with existing multinational agnecies such as Europol and Eurojust, and in particular with the new European Public Prosector's Office, is a key element in more effective fraud control.

A reorganisation of OLAF that came into force in June 2020 brings greater flexibility to the way the Office works, reflecting the increasingly cross-border, multi-layered nature of the fraudulently activity it investigates.

Changes to the regulations also reflect this need for greater flexibility, with a proposed reworking of Regulation No 883/2013[1] (the so-called OLAF Regulation) to bring greater clarity around OLAF's role in relation to the new EPPO, the scope of OLAF's activities and the follow-up to its recommendations, in particular a higher indictment rate.

OLAF's central role in developing anti-fraud strategies and approaches for the wider Commission also needs to reflect the increasingly sophisticated operations of the fraudsters. A new Commission Anti-Fraud strategy was adopted in 2019, and OLAF will work with other Commission services to further develop the collection and analysis of fraud-related data as well as evidence-based, effective and efficient anti-fraud measures. The Office is also helping and guiding Commission services as they develop and update their departmental anti-fraud strategies.

Beyond the Commission itself, OLAF is also taking the lead on the development of EU Anti-Fraud Programme, which will help protect the EU's financial interests of the Union as a successor to the Hercule programme[2].

C. Strategy

The European Commission's general objectives comprise its President's six headline ambitions as well as a seventh horizontal objective which covers the Commission's work to modernize the administration: '**A modern, high-performing and sustainable European Commission'**, to which OLAF contributes.

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[1] Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999.

[2] Regulation (EU) No 250/2014 of the European Parliament and of the Council of 26 February 2014 establishing a programme to promote activities in the field of the protection of the financial interests of the European Union (Hercule III programme) and repealing Decision No 804/2004/EC OJ L 84, 20.3.2014, p. 6–13

The specific objectives mentioned below describe how OLAF intends to contribute to the achievement of this general objective.

Investigative activities

The Office's **first specific objective is to ensure an efficient and effective management of its investigations.** The activities under this objective focus on the **selection of cases** to be opened by OLAF, the conduct of investigations and coordination activities, as well as the implementation of recommendations issued by OLAF as a result of its investigative and coordination activities.

Before opening an investigation, OLAF assesses if the case falls within its competence to act and establishes whether the information is sufficient to open an investigation or coordination case. The decision to open an investigation or not, always takes into account the principles of subsidiarity and proportionality, and the need for an efficient use of the Office's resources. The decision further takes into account the Investigation Policy Priorities (IPPs) of the Office (see Article 5 (1) Reg. 883/2013) setting out special sectoral priorities. The IPPs are reviewed annually and determined on the basis of a risk assessment. They do not refer to any specific financial indicators but the financial impact is taken into consideration as part of the proportionality principle. These IPPs are presented as an annex to the yearly Management Plan.

For any opening decision, the IPPs need to be taken into consideration and applied with the necessary degree of discretion. The opening and carrying out of an investigation is done by OLAF in full independence without instructions from any government, institution, body, office or agency.

The selection process underwent a structural reorganisation in the course of 2019. The first results are already visible on the reduction of the average duration of the selections while keeping the high quality of the outputs. However, it is difficult to assess and quantify exactly, at this stage, what the impact of the obligations imposed by the entry into operations of the EPPO and other possible changes in OLAF's operating environment will have on the selection process in the future. Therefore, while it is the Office's ambition to keep the target as regards the average duration of selections as low as possible a prudent and realistic approach recommends to maintain for 2020 the performance reached in 2019, i.e. 2.2 months and to gradually reduce the average duration to 2 months by 2024.

Recommendations are the main outcome of OLAF's investigative activity. It is mainly through issuing these that the Office supports the work done by the EU institutions to ensure that EU funding reaches the projects it was intended for or is recovered for the EU budget and that any concerns regarding the conduct of EU staff and members of the EU institutions are promptly addressed. OLAF's advice on anti-fraud matters is also conveyed to Commission services through ad hoc notes and interservice consultations.

While it is OLAF's primary objective to ensure high quality of its investigations and its final reports, the success of OLAF's investigative activity also depends on various factors outside of the investigators' control: these can be reliability and availability of evidence and witnesses, their degree of collaboration during the investigation, the impact of applicable national rules, in particular on time limitations, etc. In a similar way, also the implementation of OLAF's recommendations depends to some extent on external factors. Authorities receiving them decide whether or not to implement judicial, financial, administrative or disciplinary recommendations and how that can be done. For its part,

OLAF will continue to closely follow the implementation of its recommendations and strive for shorter implementation timespans. To this end, OLAF's Director-General has set up a task force dedicated to the monitoring of the follow-up given to recommendations.

As from the end of 2020, the efficient protection of the EU financial interests at Union level will closely depend on the capacity of EPPO and OLAF to work together. OLAF and the EPPO need to establish a close cooperation, based on complementarity and the avoidance of duplication, in order to ensure that all available means are used to protect the Union's financial interests.

The impact of the transfer of posts from OLAF to EPPO on OLAF's investigative activities should form part of a comprehensive workload assessment once the EPPO is up and running and OLAF has gained some experience in interacting with the new body. Such an assessment should also take into account other imminent changes in OLAF's working environment (including the move towards simplified cost reimbursement options under the new multi-annual financial framework, and possible changes in the frequency with which direct management is used as compared to indirect or shared management).

Specific objective 1: Efficient and effective management of OLAF's investigations		Related to spending programme(s): No
Result indicator: 1.1: Average duration[3] of closed selections (in months) **Source of data:** OCM		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
2.2	2.1	2.0
Result indicator: 1.2.: Average duration of closed investigations (in months) **Source of data:** OCM		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
24,3	24	23
Result indicator: 1.3: Percentage of ongoing investigations lasting more than 20 months **Source of data:** OCM		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
29%	28%	27%
Result indicator: 1.4 Financial impact		
Average of the amounts established for recovery and of the amounts prevented from being unduly spent or evaded in year N and year N-1, compared to the average OLAF's administrative budget for the same period **Source of data:** OCM		

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[3] The duration being the time between the decision to open a selection and the decision of the Director-General to either open an investigation or dismiss the case

Baseline	Interim milestone 2022	Target 2024
N/A	Ratio: > 3.5 / 1	Ratio: > 3.5 / 1
Result indicator: 1.5 Advice on anti-fraud to Commission services		
Number of instances where OLAF provides advice on anti-fraud matters to Commission services through administrative recommendations, ad hoc notes and interservice consultations **Source of data:** OCM		
Baseline	**Interim milestone** 2022	**Target** 2024
N/A	50	50

Respect of individual data subjects' rights

Regulation (EU) 2018/1725[4] requires controllers to respond to a data subject further to his/her request for access to his/her own personal data, rectification, erasure thereof, blocking or objection to the processing thereof, without undue delay and in any event within one month of receipt of the request. That period may be extended by two further months where necessary, taking into account the complexity and number of the requests. Within the scope of its investigative function, OLAF acts as a controller independently from the Commission. OLAF's legal advice unit handles these requests in close cooperation with the units directly involved in the investigative activities.

Requests for access to personal data may involve the scrutiny of large numbers of files and/or files of large volume, as well as the sensitive nature of the information collected during OLAF investigations. OLAF checks carefully whether any restrictions to the data subjects' rights specified in Decision (EU) 2018/1962[5] apply as it is extremely important to protect the identity of informants and other persons relevant to OLAF investigations, to safeguard the investigation activities of OLAF and related activities of the IBOAs and Member States' authorities, as well as .information which could impinge on the integrity and reputation of interested parties. To carry out this analysis with due diligence and to involve all relevant stakeholders, the time-limits set by Regulation 2018/1725 are tight in practice, which can lead to a small number of requests being responded to after the expiry of the applicable time-limits, due to particular circumstances. Since most of the relevant information is stored electronically, OLAF's ability to reply in a timely manner to data subjects' requests to access their personal data also depends on the reliability of the outputs rendered by the searches in OLAF's internal databases. The capability of OLAF

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[4] Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

[5] Commission Decision (EU) 2018/1962 of 11 December 2018 laying down internal rules concerning the processing of personal data by the European Anti-Fraud Office (OLAF) in relation to the provision of information to data subjects and the restriction of certain of their rights in accordance with Article 25 of Regulation (EU) 2018/1725 of the European Parliament and of the Council (OJ L 315, 12.12.2018, p. 41).

should improve over time through both continuous training of dedicated staff and further development of the search function of the internal databases.

Specific objective 2: Compliance with legal obligations under Regulation (EU) 2018/1725		Related to spending programme(s): No
Result indicator 2: Percentage of replies to data subjects' requests (access to personal data, rectification, blocking, erasure, objection) within 3 months from registration **Source of data:** CMS		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
75%	85%	90%

Strengthening anti-fraud policy and legislation, in particular by reinforced engagement with the Office's stakeholders

Protection of the financial interests of the EU by developing anti-fraud policy, strengthening legislation and enhancing cooperation with the EPPO, the Member States and other partners is essential for OLAF's investigative and policy work.

OLAF is the lead service in the conception and development of the EU's Anti-Fraud Policy. It deals with all phases of fraud prevention and detection, from the conception of a policy, the implementation of existing and new policies, to the reporting on its progress and effectiveness.

Specific objectives and corresponding indicators in the field of fraud prevention and anti-fraud policy have been defined for the following main areas:
- A smooth cooperation between OLAF and the EPPO to ensure that the financial interests are protected by all available means.
- Strengthen the EU framework to combat customs fraud and to fight illicit tobacco trade;
- Implement the Commission Anti-Fraud Strategy (CAFS) with a view to protecting the financial interests of the EU;
- Support national authorities and other partners in the protection of the European Union's financial interests through the EU Anti-Fraud Programme.

In order to contribute to the European Commission's General objectives as well as to the horizontal objective for "A modern, high-performing and sustainable European Commission", the European Anti-Fraud Office develops anti-fraud policy for its stakeholders. This includes in particular cooperation with the EPPO and the Member States and, to some extent, non-EU countries. The main activities falling under the Specific objectives 3 to 7 are described below.

Specific objective 3: A smooth cooperation between OLAF and the EPPO to ensure that the financial interests are protected by all available means

OLAF and the EPPO need to establish a close cooperation, based on complementarity and the avoidance of duplication, in order to ensure that all available means are used to protect the Union's financial interests.

As from 2020, the efficient protection of the EU financial interests at Union level will closely depend on the capacity of EPPO and OLAF to work together. Based on its 20 years of experience in cooperation and coordination with judicial and law enforcement authorities, as well as with Europol, Eurojust, the European Court of Auditors and enforcement action at national level, OLAF will set up the mechanisms to efficiently cooperate and jointly ensure a holistic approach of the fight against fraud at EU level.

The EPPO Regulation contains basic rules concerning the relationship between OLAF and the EPPO, which will be mirrored and complemented in the framework of the on-going revision of the OLAF Regulation (Regulation 883/2013). In addition, working arrangements will be concluded between the two bodies, with the aim to establish the details of the operational cooperation in the exercise of their respective (investigative and/or prosecutorial) mandates, within the existing limits of the respective legal frameworks, in particular through the exchange of information and mutual support between OLAF and the EPPO.

More concretely, OLAF will support the EPPO by providing information, analyses (including forensic analyses), expertise and operational support, by facilitating the coordination of specific actions of the competent national administrative authorities and bodies of the Union and by conducting administrative investigations. OLAF will complement the EPPO's criminal investigations by conducting administrative investigations into cases that warrant administrative action with the aim of facilitating the adoption of precautionary measures, or of financial, disciplinary or other administrative action which cannot await the end of the criminal proceedings.

Specific objective 3: A smooth cooperation between OLAF and the EPPO to ensure that the financial interests are protected by all available means	Related to spending programme(s): No	
Result indicator 3: Extent to which OLAF provides the requested support to EPPO or complements the EPPO's activity[67] – proportion of EPPO requests that OLAF is able to deliver		
Source of data: OLAF		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
N/A	80%	90%

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[6] Article 101, paragraph 3 of Regulation 2017/1939 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office

[7] Article 101, paragraph 3 of Regulation 2017/1939 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office

Specific objective 4: Strengthen EU framework to combat customs fraud

This objective is aimed to ensure that the Commission and the Member States, which are facing new challenges in the customs anti-fraud area, have at their disposal the most effective and modern tools to combat fraud and protect the EU budget as well as the security and safety of European citizens.

As President von der Leyen highlighted in the political guidelines for the new Commission, it is time to take the Customs Union to the next level. Building on its experience with investigating undervaluation fraud cases, OLAF, with the support of other Commission services (DG Taxation and Customs Union, DG Budget and the Joint Research Centre), will continue to focus on data analysis tools to monitor imports and reveal EU-wide fraud patterns, unusual trends and risk profiles in real time, providing intelligence, as well as operational support to Member States' customs authorities in cross-border actions.

Regulation 515/97 is the main legal instrument for cooperation and the exchange of information between Member States and with the Commission to ensure the correct application of EU customs legislation. Since its last revision in 2015, new challenges with a potential impact on the Regulation have been identified. Therefore the Commission has decided to evaluate Regulation 515/97 to check if it is still fit for purpose. The findings of the evaluation will be used to identify possible legal gaps and assess the need for future improvements. On the basis of this evaluation, the Commission could make legislative proposals to modernise and make the Regulation more effective.

On the international level, it is important that goods imported into the EU are subject to the applicable taxes and duties and respect the EU rules. To this end, the Commission will continue to negotiate mutual administrative assistance provisions as well as anti-fraud measures in trade agreements with its third country partners.

To support the mutual assistance activities in the anti-fraud area, the Regulation establishes several IT systems and databases which are accessible to competent Member State authorities and designated Commission departments. The Commission is currently developing an automated system for the exchange of mutual assistance requests and replies (Mutual Assistance System (MAS)). All these applications are available under the umbrella of the Anti-Fraud Information System (AFIS). Moreover, in order to make best use of IT tools for data analysis purposes, the Import, Export and Transit (IET) directory will be integrated with the Container Status Messages (CSM) directory, as provided for in Regulation 515/97. The combined use of the data of both systems will allow for an advanced analysis of container movements and thus strengthen the analytical capacity of the Commission and Member States.

On the operational side, OLAF plays a key role organising or supporting Joint Customs Operations (JCOs) in close coordination with Member State customs authorities and other stakeholders to fight internationally organised smuggling. Taking into account the number of joint customs operations coordinated by OLAF in the past, OLAF's target is to initiate in future two JCOs annually. However, OLAF will, in addition, provide support to the JCOs

requested by the Member States as well as other international organisations, as it has done in the past.

While OLAF is in the technical lead for some of these activities, the full achievement of this objective depends also on the readiness and the capacity of the partners in the Member States, (potential) candidate countries and other non-EU countries, to cooperate to this end.

Specific objective 4: Strengthen EU framework to combat customs fraud		Related to spending programme(s): No
Result indicator 4.1: Review of Regulation 515/97 **Source of data:** Union legislation		
Baseline 2019	**Interim milestone** 2021	**Target** 2024
Evaluation of Regulation 515/97	Adoption of the Commission proposal for an amending act	Full implementation of the reform including relevant secondary acts
Result indicator 4.2: Number of third countries having an agreement with the EU containing anti-fraud measures in the customs area **Source of data:** Commission and OLAF		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
56	60	At least 65
Result indicator 4.3: Number of Joint Customs Operations (JCOs) organised or supported by OLAF per year Source of data: OLAF		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
12 (an exceptional year)	6	8
Result indicator 4.4: Number of mutual administrative assistance information made available in relevant AFIS-Anti-Fraud Information System-applications : (CIS-Customs Information System, FIDE-Customs File Identification Database, MAS-Mutual Assistance System) [8] Source of data: OLAF		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
18 639	22 000	At least 24 000
Result indicator 4.5: Advanced analysis of container movements for anti-fraud purposes **Source of data:** OLAF		
Baseline 2019	**Interim milestone** 2022	**Target** 2024

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[8] Disclaimer: The proposed Result Indicator 4.4 can only be met if the Anti-Fraud Programme is adopted as proposed (i.e. no significant cuts of the proposed budget).

Preparations for integration of IET (Import, Export and Transit) with CSM (Container Status Messages) in order to exploit SAD–Single Administrative Document– data combined with container movements for the analytical purpose	Preliminary work on migration of IET data to the data-lake	First steps in extended analysis of the full IET data available for end users, and offer training

Specific objective 5: Strengthen EU framework to fight illicit tobacco trade

Specific objective 5 on the reduction of illicit trade in tobacco products contributes to safeguarding the EU's financial interests, public health policies as well as public security. The illicit tobacco trade costs the EU and Member States substantial amounts of lost revenue from customs duties and taxes. OLAF has a mandate to combat the illicit tobacco trade as part of the EU efforts to curb this phenomenon, as well as bringing significant added value by coordinating complex cross border cases with Member States' and third country law enforcement authorities.

In December 2018, the Commission published a 2nd Action Plan to fight the illicit tobacco trade. This Action Plan contains 50 specific policy, analytical and operational actions to be undertaken between 2018 and 2022. The Action Plan coincided with the entry into force of the new anti-smuggling treaty, known as the FCTC Protocol, and the roll-out, as of May 2019, of the new EU traceability system.

Specific objective 5: Strengthen EU framework to fight illicit tobacco trade		Related to spending programme(s): No
Result indicator 5: Implementation and update of the EU Strategy to fight illicit tobacco trade Source of data: OLAF		
Baseline 2019	Interim milestone 2022	Target 2024
Begin implementation of the 2nd Action Plan	Implementation of the 2nd Action Plan largely completed	Reviewed and updated policy framework

Specific objective 6: Implementation of the Commission Anti-Fraud Strategy (CAFS) with a view to protecting the financial interests of the EU

In 2019, the Commission adopted its Commission Anti-Fraud Strategy (CAFS)[9], elaborated under OLAF's lead in preparation for the new Multiannual Financial Framework 2021-2027.

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[9] Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee, the Committee of the Regions and the Court of Auditors of 29 April 2019, Commission Anti-Fraud Strategy: enhanced action to protect the EU budget, COM(2019) 196.

The strategy is based on the 'Governance Package'[10] adopted by the Commission in November 2018, which streamlines the administrative work in the Commission departments and strengthens corporate oversight, while OLAF has been designated as the lead service in the conception and development of a European anti-fraud policy[11].

The CAFS mainly aims at boosting the collection and analysis of fraud-related data and at tightening anti-fraud governance at the Commission. Its action plan[12] comprises 63 actions to be implemented by Commission services by 2022 and will be updated in due course. OLAF will also consider how to align the action plan to changing priorities, in particular following the proposal of the Commission for a Recovery Plan for Europe.

As far as data collection and analysis are concerned, data revealing fraud-prone sectors, frequent fraud patterns and fraudsters' profiles are key to devising well-targeted, cost-effective anti-fraud measures. The Commission already uses a number of fraud-related IT tools and databases, fed to a large extent by reports from the Member States. The strategy focuses on improving the quality and completeness of information about fraud affecting the EU budget and on interlinking different tools and data sources.

The CAFS also outlines measures for more and deeper coordination and cooperation among Commission departments and Executive Agencies in the fight against fraud and for reinforced corporate oversight of fraud issues, giving OLAF a stronger advisory role within the Commission.

As part of this role, OLAF will facilitate exchange of good practice among the Commission's departments and Executive Agencies. Moreover, OLAF will conduct reviews of the anti-fraud strategies of all services. In this process, OLAF will also liaise with the Heads of the Commission's central services (Secretariat-General, Legal Service, Directorates-General for Human Resources and Budget) with the aim to strengthen the Commission's overall efforts to fight fraud and corruption and - ultimately - to ensure the proper use of EU money and increased public trust in the EU Institutions.

Specific objective 6: Implementation of the CAFS		Related to spending programme(s): No
Result indicator 6.1: Percentage of actions from the CAFS Action Plan for which OLAF is in the lead that have been implemented over the Strategic Plan lifecycle (2020–2024) Source of data: Reporting by Commission services, Executive Agencies and OLAF		
Baseline 2019	Interim milestone 2022	Target 2024
10%	100%	100%
Result indicator 6.2: Percentage of Commission services and Executive Agencies whose anti-fraud strategies reflect specific advice provided by OLAF on the design of those strategies		

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[10] Composed of Communication C(2018) 7703 "Governance in the European Commission", Communication C(2018) 7704 "Streamlining and strengthening corporate governance within the European Commission" and Decision C(2018) 7706 on the Corporate Management Board), complemented by Communication C(2018) 7705 related to a revision of the Administrative Arrangements between the Commission and OLAF.
[11] Communication C(2018) 7703, p. 15.
[12] SWD(2019) 170.

Source of data: Reporting by Commission services, Executive Agencies and OLAF		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
20%	50%	At least 75%

Specific objective 7: Support to national authorities and other partners in the protection of the European Union's financial interests through the EU Anti-Fraud Programme

The Commission proposal[13] for the establishment of an EU Anti-Fraud Programme is intended to support and complement Member States in preventing and fighting fraud affecting the protection of the EU financial interests, as well as to support mutual administrative assistance in customs and agriculture matters. The proposal, put forward in the context of the preparation of the next Multiannual Financial Framework, was adopted by the Commission on 30 May 2018 and is based on Articles 33 and 325 of the Treaty on the Functioning of the European Union. The ordinary legislative procedure is ongoing.

The new EU Anti-Fraud Programme will merge three different instruments, so far implemented separately, in a single Programme. The Programme will be the successor of the Hercule spending programme, but at the same time will constitute the financing basis for two anti-fraud activities, the Anti-Fraud Information System (AFIS) supporting Member States in mutual assistance in customs and agricultural matters and the Irregularity Management System (IMS)[14] put at the disposal of Member States and candidate countries by the Commission for the reporting of irregularities, including fraud, in cases related to the shared management and pre-accession assistance funds. IMS is part of the Anti-fraud Information System (AFIS) developed and maintained by OLAF. All the three strands will contribute to the achievement of the political objective to support Member States in countering fraud and other illegal activities, ensuring that no taxpayer's money is diverted from its intended goal.

The indicators below are those contained in the Commission proposal for the new EU Anti-Fraud Programme. The legislative negotiations are on-going, and there are several amendments concerning the indicators, which might call for the adaptation of this Plan at a later stage. In particular, with regard to indicator 7.2, the baseline of 100% reflects the current design of the programme, implemented via grants and procurement. Grants are application-based and the participation of various Member States varies (the rate of participation is around 50%). On the other hand, various activities that Hercule III has procured (e.g. access to databases, events aimed at the exchange of best practice among the Member States) were designed for and benefited all Member States. As the share of grants and procured activities, and the types of activities, in the future EU Anti-Fraud

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[13] Proposal for a Regulation of the European Parliament and of the Council establishing the EU Anti-Fraud Programme, COM(2018) 386 final, 30.5.2018.

[14] Legal bases for the reporting are the sectoral provisions and the supplementing Commission Regulations or Commission Delegated and Implementing Regulations applicable for the programming periods from 1989 to 2020. The adoption of new reporting provisions will follow the adoption of the sectoral legal framework for 2021-2027 MFF.

Programme are not defined yet, it is appropriate to aim for an interim milestone and target lower than the baseline, but still representative of a well-spread impact across Member States.

Specific objective 7: Support to national authorities and other partners in the protection of the Union's financial interests through the EU Anti-Fraud Programme[15]		Related to spending programme(s): EU Anti-Fraud Programme
Result indicator 7.1: Satisfaction rate of activities (co-) financed by the Programme		
Source of data: final technical reports and final implementation reports, surveys of event participants		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
95%[16]	More than 80%[17]	More than 95%
Result indicator 7.2: Percentage of Member States receiving support from the programme		
Source of data: OLAF		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
100%[18]	80%	85%
Result indicator 7.3: User satisfaction rate for the use of the Irregularity Management System (IMS)		
Source of data: Irregularity Management System users. The baseline is the overall result of the 2019 user's survey.		
Baseline (2019)	**Interim milestone** (2022)	**Target** (2024)
72 %	At least maintain the baseline satisfaction rate	At least maintain the baseline satisfaction rate

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[15] For the result indicator related to the AFIS part of the programme, namely on the "Number of mutual assistance information made available and number of supported mutual-assistance related activities", see indicator 4.4 above mentioned.

[16] The target satisfaction rate in the Strategic Plan 2016-2020 was 70% for an aggregate indicator covering also other activities outside Hercule (result indicator 4.4).

[17] The baseline (representing the average satisfaction rate 2017-2019) is very high and well above the target of 70% of the last Plan. This rate captures the satisfaction in the last years of Hercule III, and reflects the adaptations made to the functioning of the programme based on experience and the mid-term evaluation. Hercule III will end in 2020 and will be replaced by the new EU Anti-Fraud Programme. As the programme might be redefined considerably, it is appropriate to aim for an interim milestone lower than the baseline, and aim again to reach again a satisfaction rate above 90% after the first years of operation.

[18] There was no equivalent indicator in the Strategic Plan 2016-2020. However, this measure has ben tracked for the purposes of the Hercule III annual report.

Communication

Protecting the interests and ensuring the safety of European citizens is at the heart of what OLAF does. Communicating this role to the citizens of Europe is a vital part not only of raising awareness of OLAF but also of boosting confidence and trust in the European project and its institutions.

OLAF is entirely independent of the Commission or any other European institution in its investigative work, and this independence is reflected also at the level of communication: the Office has its own spokesperson team and deals directly with the press. The majority of cases closed or opeartions completed are the subject of OLAF press releases which are published on the OLAF website, via social media and the central Commission press corner.

The Office's presence on social media is growing, and increased focus will be given to this communication channel in the coming years; social media is also increasingly a source of communication to OLAF (about possible incidences of fraud, for example) and it can be a very effective window to the world about OLAF's work. In a similar vein, the OLAF media team is making increasing use of audiovisual content and storytelling to share the work of the Office to a wider audience.

A number of the challenges highlighted above in Section B are also opportunities to build strategic communication about the work of OLAF. The Office's work on tracking and targeting websites and portals selling fake or sub-standard face masks, gels and other personal protection equipment during the COVID-19 pandemic was widely covered in the media, for example. OLAF also played a key role in identifying the financial fraud behind the Dieselgate scandal. The OLAF media team will continue to communicate around the concept of OLAF protecting the financial interests, health and environment of European citizens in the years to come.

D. Key performance indicators

The investigative activities of the Office will revolve around the following key performance indicators (KPIs):

• Average duration of closed selections (result indicator 1.1)

• Average duration of closed investigations (result indicator 1.2)

PART 2. Modernising the administration

As a modern public administration, the Commission implements an internal control framework inspired by the highest international standards. The Commission's system covers all the principles of internal control identified in the Committee of Sponsoring Organizations of the Treadway Commission 2013 Internal Control framework, including financial control, risk management, human resource management, communication and the safeguarding and protection of information. OLAF has established an internal control system tailored to its particular characteristics and circumstances and regularly assesses its implementation and overall functioning. This assessment is based on indicators, the most strategic of which are listed in this section of the strategic plan.

A. Human resource management

OLAF employs a competent and engaged workforce and contributes to gender equality at all levels of management to deliver effectively on the Commission's priorities and core business.

In order to ensure the effective management of human resources and to optimise the capacity to deliver on priorities in this strategic plan, OLAF will revise its local HR strategy that exists from 2019 with a medium to long-term outlook (3–5 years), consistent with the revision of the overall corporate HR strategy and based on the following pillars: talent, diversity and inclusion; leadership and management; workplace and wellbeing; technology; and culture and organisation.

A reorganisation of OLAF came into force in June 2020. The transition towards the new OLAF organisational structure will be carefully managed, and policies will be developed to address the need to support change and help colleagues cope with change while maintaining their well-being, the need to support new teams, and the need to develop a learning and training path for those changing tasks and functions.

In the coming years, the key challenge for OLAF will be to maintain its strong investigative performance and to continue to play its significant and active role in the development of EU anti-fraud policy despite a significant decrease in staff due to the transfer of posts to EPPO over the period 2019 -2023.   For this reason, OLAF will focus on optimising the allocation of its workforce and improving its efficiency to ensure delivery on the Commission and OLAF priorities. Particular attention will be paid to workload in the context of OLAF's modified business priorities and environment, including the entry into operation of the EPPO by the end of 2020, and the move towards simplified cost reimbursement options under the new multi-annual financial framework, and possible changes in the balance between direct management and other types of management under the new framework. The use of a task mapping exercise, launched in 2019, will allow prioritisation of tasks, efficient use of existing human resources and possible synergies. Existing workload indicators will be fine-tuned and, where needed, additional workload indicators will be defined. Different options to increase the productivity will be explored and training activities related to resilience, health & well-being will be offered to the staff.A thorough reassessment of OLAF's workload against its staffing levels will need to be conducted once OLAF will have gained some experience in working with the new EPPO, taking into account all possible changes in OLAF's operating environment.

OLAF's ability to fulfil its mandate relies on the wide range of skills, the diversity in professional backgrounds, the expertise and the commitment of its staff members. OLAF also requires staff members with linguistic skills as it needs to be able to function and investigate in all EU languages. OLAF has received the green light to organise specialised competitions for investigators, digital forensics experts and operational analysts in view of the retirement of a significant number of experienced staff. These competitions are scheduled for early 2021.

OLAF continues to invest in the professionalisation of its staff. An OLAF Learning and Training Plan will be developed so as to ensure that the staff have the necessary skills and competences.

OLAF is committed to improving the diversity of its workforce and to promoting an inclusive working environment. OLAF will continue to encourage female candidates to apply to vacant posts, support its existing female staff members in further developing their career and endorse programmes targeting diversity and inclusion, such as the Female Talent Development Programme.

Internal Communication is a key driver to staff engagement and organisational performance. OLAF will update the existing local Internal Communication Strategy so as to link it more strongly to staff engagement taking into account the lessons learnt from the management of the COVID-19 crisis in internal communication terms.

Objective: OLAF employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business	
Indicator 1: Number and percentage of first female appointments to middle management positions **Source of data**: DG HR	
Baseline (female representation in middle management) 12/2019	**Target** 2022[19]
9 (47%)	+1
Indicator 2: OLAF staff engagement index **Source of data:** Commission staff survey	
Baseline 2018	**Target** 2024
62 %	At least equal to the Commission's average

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[19] The target will be revised and extended by January 2023 for the period 2023-2024.

B. Sound financial management

In relation to the control effectiveness as regards legality and regularity, OLAF has set up the internal control processes aimed to ensure the adequate management of the risks relating to the legality and regularity of the underlying transactions. The control objective is to ensure that the cumulative budgetary impact of any residual error rate does not exceed 2%. The capacity to detect and correct the errors having a financial impact is also a key element in the control strategy that is carefully monitored in OLAF.

For the calculation of the estimated overall risk at payment for 2019 expenditure OLAF took into consideration a conservative average error rate of 0.5%. The latter estimate is justified as all OLAF expenditure is done under direct management and through the extensive use of framework contracts for procurement and the nature of the beneficiaries[20] of OLAF grants on the other.

OLAF has assessed the cost-effectiveness of its controls and considers these as adequate taking into account the atypical position of OLAF as the Office in charge of the fight against fraud, which pleads for a strong control environment.

Objective: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions	
Indicator: Estimated risk at closure **Source of data:** DG BUDG	
Baseline 2019	**Target** 2024
< 0.5%	< 2% of relevant expenditure

C. Fraud risk management

OLAF has developed and implemented its own anti-fraud strategy (AFS) for 2018-2020 in July 2018, on the basis of the methodology provided by OLAF at corporate level.

Taking into account the fraud risk screening conducted internally it was decided to concentrate efforts on achieving the following two strategic objectives:

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[20] Are eligible for funding the national and regional administrations, research and educational institutes and non-profit making entities as specified under Art 6 of Regulation (EU) No 250/2014

Promote the highest standards of professional ethics

The existence of a corporate culture which fosters integrity of staff is of the highest importance in fighting fraud. With this in mind, both management and OLAF staff members should be aware of and share appropriate ethical and organisational values and uphold these through their own behaviour and decision-making. This is in particular emphasised by means of OLAF's Ethics Guide, which underlines the importance of ethics in OLAF and which, for the areas of gifts and hospitality, establishes stricter rules (zero tolerance) than the standard for the Commission, to avoid any reputational risk resulting from the appearance of loss of impartiality.

Maintain a high level of control for funds managed by OLAF

With respect to the management of funds, OLAF endeavours to maintain its robust control environment. Actually, although OLAF has a small operational budget and limited financial transactions, its mission 'in the fight against fraud' requires that it leads by example with a zero tolerance to fraud.

An action plan, designed to put into effect OLAF's anti-fraud strategy, covers the period from 2018 to the end of 2020 and comprises 11 actions in total, all of which have been implemented. An update of the OLAF AFS is foreseen by the beginning of 2021.

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy[21] aimed at the prevention, detection and correction[22] of fraud	
Indicator: Implementation of the actions included in OLAF's anti-fraud strategy over the whole strategic plan lifecycle (2020-2024)	
Source of data: OLAF's annual activity report, OLAF's anti-fraud strategy and reporting	
Baseline 2019	**Target** 2024
All actions implemented	100% of action points implemented in time

D. Digital transformation and information management

To support its political and operational objectives, OLAF needs a secure digital ecosystem rich in anti-fraud and investigative case-related data. To make this happen OLAF has created an "Anti-Fraud knowledge centre" Directorate (OLAF re-organisation took effect on 16 June 2020) that puts together the digital solutions and data needed to perform a high

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[21] Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget", COM(2019) 176 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD(2019) 170 – 'the CAFS Action Plan'.

[22] Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

quality strategic and operational analysis in the OLAF domain of competence while ensuring that data is managed in compliance with the set security and data protection standards.

OLAF Case Management (OCM) is the case, workflow and document management system that offers a single, digital environment to organise all aspects of OLAF's investigative work.

OCM's main contribution to the Commission's digital strategy principles is mainly on security, interoperability and its data-driven approach to managing investigation-related information.

Aiming to eliminate leaks and the reputational cost these could bring to OLAF, security based on biometric controls, digital certificates, role-based access, auditing and logging will continue being at the heart of the system. OLAF pays particular attention to the confidentiality, integrity and availability of case data thus, will follow closely any technological evolution in this respect and will adapt OCM accordingly.

Interoperability with other OLAF systems and external parties is a medium-term objective. As of 2021 onwards, a possible link between OCM and AFIS will be studied to enable investigators to process data mainly in the areas of Mutual Assistance in Customs Matters and Irregularities Management and to improve coordination between OLAF's investigations and relevant national authorities. In parallel, OCM will be OLAF's steering IT tool to develop and enhance its cooperation with other European anti-fraud, judicial and law enforcement services such as Eurojust, Europol and the recently established European Public Prosecution Office (EPPO).

The **Anti-Fraud Information System (AFIS)** programme is an umbrella term for a set of anti-fraud IT applications operated by OLAF on a common technical platform, aiming at the timely and secure exchange of fraud-related information between the competent national and EU administrations, as well as storage and analysis of relevant data.

OLAF will focus especially on the principles of security, interoperability and being data-driven in the implementation of the AFIS programme in the forthcoming period.

The exchange of fraud-related information among various competent authorities is the main purpose of AFIS. Hence, security is the condition sine qua non for AFIS. Competent authorities would not entrust their sensitive fraud-related information to AFIS, if it does not respect the applicable rules and ensure the appropriate level of security.

Another main characteristic of AFIS is that many competent authorities are contributing to and benefitting from this information exchange. Therefore, interoperability with the systems of the main partners is important to ease information exchange, but also to implement the once-only principle and to avoid that the same information has entered several times in various systems

The main asset of AFIS is the information exchanged among the competent authorities. Information is generated by and consisting of data, so data sharing and management, but also the generation of valuable information and insights via data analysis, are important aspects for AFIS.

The OLAF **data assets** identified include assets owned by OLAF (CMS, OCM and AFIS together with all applications including for instance IMS) and those owned by 3rd parties (including for instance D&B, ORBIS and Chinese import database. As part of the knowledge & information management OLAF foresees a continuous identification of data sources for the purpose of integrating them in its intelligence analysis processes. The workflows that are developed will be shared with the EC initiatives that target data exploitation such as the Data Lab project.

With regard to the Data Strategy, OLAF has implemented the following principles:

- all OLAF-owned data assets have listed the owner in the project management documentation and a Local Data Correspondent (LDC) was appointed
- the metadata of key data assets have been shared in the Commission's data catalogue and updating the metadata is a continuous activity
- the processes are described in the project documentation of all the assets owned by OLAF , however, for confidentiality reasons data sharing only happens on a limited number of occasions. The principles concerning process designing and documentation and the IT changes for the implementation of these principles are implemented where possible, in the development of OLAF assets

The new **data protection** obligations on the Commission under Regulation (EU) 1725/2018 entered into force on 11 December 2018. The new rules did not change the basic substance of the legal framework for data protection but rather invited for substantial changes both in the managerial culture and in the general approach of staff to data protection. Under the previous legal regime, OLAF already invested into enhanced data protection culture via dedicated guidelines and trainings activities.

The new accountability principle (as the responsibility for compliance as well as for demonstrating compliance with data protection rules) has made clear that data protection is to be understood as a continuous effort. The accountability principle calls for a higher degree of ownership for data protection by the managers and a more intense engagement of all staff in ensuring and demonstrating compliance with the data protection rules.

Data protection forms an integral part of the OLAF's business processes whenever these require the processing of personal data. Compliance with data protection rules requires therefore to ensure the awareness of OLAF staff as regards data protection rules applicable to particular areas of work (e.g. investigative activities at OLAF, anti-fraud policies areas, rules regulating document management or security of information in the Commission). In a continuous effort, OLAF aims to ensure that, in the period 2020-2024 all OLAF staff attends dedicated data protection training, thus maintaining the level of knowledge and competence.

Objective: OLAF is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Indicator 1: Degree of implementation of the digital solutions modernisation plan[23]

Source of data: OLAF Unit C2 for OCM and Unit D4 for AFIS

The baseline and targets below have been estimated by comparing the level of compliance of each system with the 11 principles of the EC digital strategy, 100% compliance means a total score of 22

Baseline	Interim milestone	Target
2019	2022	2024
OCM: 40.9%	OCM: 65%	OCM: 75%
AFIS: 54,5%	AFIS: 70%	AFIS: 85%

Indicator 2: Percentage of OLAF's key data assets[24] for which corporate principles for data governance have been implemented

Source of data: OLAF (the projects' documentation)

Baseline	Interim milestone	Target
2019	2022	2024
80%	90%	100%

Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance

Source of data: EU Learn

Baseline	Interim milestone	Target
2019	2022	2024
46%	80%	100%

E. Sound environmental management

With the Commission's commitment to reach carbon neutrality by 2030, it has become imperative for OLAF to take bold steps to contribute to that objective. Hence, actions that will help reducing OLAF's environmental footprint during the upcoming period 2020-2024 are crucial. To that end, OLAF will participate in and set up diverse activities ranking from raising awareness through training and information sessions to setting targets minimising OLAF's carbon footprint.

OLAF's activites will be done both to support EMAS corporate campaigns at local level and to implement its own objectives through its Green Team, an open cross-directorate group. OLAF is willing to be exemplary and prioritise its actions on environmental awareness through actions like conferences, debates, articles in its newsletters, ad hoc activities, as

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[23] The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy.

[24] A key data asset is defined as any entity that comprises a source of data based on projects or administrative processes, structured or semi-structured in an information system, a database or a repository of data or corpora of text. A data asset can include multiple datasets or files somehow linked, e.g. by common codes or metadata.

well as regular updates at senior management level who commit to lead by example and actively support EMAS correspondents and the Green Team.

The table below displays the objectives and outputs adopted by OLAF, covering energy consumption (electricity, water), waste-reduction, CO_2 emissions linked to missions in the same circumstances as 2018 (with limited telework). This may need to be revised if the Commission sets out common quantitative objectives.

Objective: OLAF takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work		
Indicator 1: Annual electricity and gas consumption in J30 (KWh per person)		
Source of data: OIB		
Baseline 2018	**Target 2024**	
8054 kWh per person	5921 kWh per person (around -5% per year)	
Indicator2: Annual water consumption in J30 (m³ per person)		
Source of data: OIB		
Baseline 2018	**Target 2024**	
8 m³ per person	6.6 m³ per person (around -3% per year)	
Indicator 3: Awareness raising: Number of articles with eco-tips in OLAF's newsletters (per year)		
Source of data: OLAF Newsletters		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
2	6	12
Indicator 4: Number of environmental awareness-raising actions/events organised by the EMAS correspondents or the OLAF Green Team in OLAF (e.g. conferences during EMAS campaigns or ad hoc activities) (per year)		
Source of data: EMAS correspondents in OLAF		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
2	3	4

ANNEX: Performance tables

General objective 7: A modern, high-performing and sustainable European Commission

General objective: **A modern, high-performing and sustainable European Commission**		
1. Impact indicator: Image of the European Union		
Explanation: This indicator is based on the question 'In general, does the EU conjure up for you a very positive, fairly positive, neutral, fairly negative or negative image?' The indicator gives the share of positive and fairly positive views on this question **Origin of indicator**: Eurobarometer **Source of the data**: Eurobarometer		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
36.85%	Increase	Increase
2. Impact indicator: Staff engagement index in the Commission		
Explanation: Staff engagement measures staff's emotional, cognitive and physical connection to the job, organisation and the people within it **Origin of the indicator**: European Commission Staff Survey **Source of the data**: European Commission		
Baseline 2018	**Interim milestone** 2022	**Target** 2024
69%	Increase	Increase
3. Impact indicator: Percentage of female representation in management in the Commission		
Explanation: This indicator gives the percentage of female representation at middle and senior management level in the European Commission **Origin of the indicator**: DG HR **Source of the data**: DG HR		
Baseline 2019	**Interim milestone** 2022	**Target** 2024
40.73%	Increase	>=50%
4. Impact indicator: Environmental performance in the Commission		
Explanation: This indicator looks at percentage reductions compared to 2014 levels. It gives the weighted average for eight Commission sites participating in the Eco-Management and Audit Scheme (EMAS) on specific core parameters. The sites are Commission buildings in Brussels and Luxembourg, as well as JRC sites Geel (Belgium), Petten (the Netherlands), Seville (Spain), Karlsruhe (Germany), and Ispra (Italy), along with DG SANTE at Grange (Ireland) **Origin of the indicator:** Eco-Management and Audit Scheme Regulation (EC) No 1221/2009 and amended annexes **Source of data:** Environmental Statement 2018 results (pg. 23)		

Baseline (2018)	Interim milestone (2020)	Target (2024)
Energy consumption of buildings (MWh / person): -8.8%	-5.2%	Achieve greater reduction
Water use (m³ / person): -9.5%	-5.4%	Achieve greater reduction
Office paper consumption (sheets / person / day): -32%	-34%	Achieve greater reduction
CO₂ emissions from buildings (tonnes / person): -24%	-5.1%	Achieve greater reduction
Waste generation (tonnes / person): -15%	-9.7%	Achieve greater reduction

Baseline (2018)	Interim milestone (2020)	Target (2024)