

# Tackling fraud in the RRF

Work in progress



EUROPEAN  
COURT  
OF AUDITORS

# Contents

## Paragraph

### 01-15 | **Main messages** 01

01-05 | **Why this area is important**

06-15 | **What we found and recommend**

### 16-88 | **A closer look at our observations** 02

**16-35 | The Commission took action to improve the RRF anti-fraud framework, but its verification work has some limitations**

17-19 | The lack of detailed RRF anti-fraud requirements limited the Commission's initial assessment of member state anti-fraud system design

20-21 | The financing agreements partly compensated for the lack of minimum requirements in the RRF Regulation, but the roles and responsibilities of each body were not fully defined

22-35 | The Commission's audits contribute to the prevention and detection of fraud, but do not fully cover some important elements of the anti-fraud systems

**36-64 | Member states set up anti-fraud prevention measures, but weaknesses remain in fraud detection**

37-44 | Coordinating bodies are key in setting the anti-fraud framework, but they do not always play an active role

45-54 | Implementing bodies set up fraud prevention measures and in two selected member states they carry out comprehensive checks to detect fraud

55-57 | Overall the audit bodies perform appropriate system audits on implementing bodies

58-60 | Member states set up anonymous whistleblowing channels for fraud

61-64 | Many member states are not making full use of data mining tools to detect fraud

---

**65-88 | Incomplete RRF fraud data and gaps in recovery rules may undermine the protection of the EU financial interests**

68-81 | Member states do not report in the management declaration all suspected fraud cases that might affect the EU financial interests

82-88 | Member states are not required to return recovered amounts to the EU budget and most recoveries will be made after RRF implementation period

## **Annexes**

**Annex I – About the audit**

**Annex II – Use of Arachne in RRF**

## **Abbreviations**

## **Glossary**

## **Replies of the Commission**

## **Timeline**

## **Audit team**

# 01

## Main messages

### Why this area is important

- 01** The EU's €650 billion Recovery and Resilience Facility (RRF) was established in February 2021 as a one-off temporary instrument to help EU countries recover from the COVID-19 pandemic and build resilient economies. It finances reforms and investments based on "financing not linked to costs", meaning that payments are dependent on member states' achievement of relevant milestones and targets. The Commission implements the RRF under direct management, with the member states as beneficiaries (in the case of grants) and borrowers (in the case of loans) of funds.
- 02** Fraud refers to any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and the perpetrator achieving a gain. It harms the EU's financial interests and prevents the EU from achieving its policy objectives. In this report, we use fraud to cover both suspected and confirmed fraud cases. Both the Commission and the member states are required to ensure the protection of EU's financial interests from fraud, with the Commission being ultimately responsible. The Commission must therefore obtain sufficient assurance from member states that their systems are effective in preventing, detecting and correcting fraud.
- 03** This audit assessed the effectiveness of systems established by the Commission and in four member states (Denmark, Spain, Italy and Romania) for the RRF to safeguard the EU's financial interests from fraud. We examined whether:
  - the Commission, through setting key requirements and carrying out audits of member state systems, has contributed to improve the RRF anti-fraud framework;
  - member states have set-up good anti-fraud prevention and detection measures; and

- the procedures for reporting and correcting fraud are sufficient to protect the EU financial interests.

**04** As part of our audit work, we carried out interviews, documentary reviews, on-the-spot checks and a survey among RRF authorities on their actions to protect the RRF from fraud. Further background information and details of the audit scope and approach are presented in *Annex I*.

**05** With this report we aim to contribute to strengthening the RRF systems to protect the EU financial interests from fraud, at both Commission and member state level. As the biggest investments are scheduled towards the end of the RRF, fraud cases are likely to emerge later than this. Our findings and recommendations, as well as having relevance for any future instruments with similar funding models to the RRF, also apply to the current RRF beyond its formal closure at the end of 2026. While our recommendations are addressed to the Commission, they may also have indirect application to the member states.

## What we found and recommend

**06** Overall, we conclude that the systems established by the Commission and member states for the RRF to safeguard the EU's interests from fraud are not fully effective. While the Commission has taken steps to improve it, the RRF anti-fraud framework has weaknesses in fraud detection, reporting and correction. Although the RRF bodies in member states have implemented anti-fraud measures, these have often been introduced with delays, and detection measures like data analytics and whistleblowing are not always used. Incomplete and inconsistent data on RRF fraud, the lack of standardised criteria for reporting fraud cases and issues with recovery rules may hinder the Commission's ability to apply timely and effective corrective measures. Fraud cases might only be confirmed by a court decision after the end of the RRF, at which point member states will no longer report fraud cases and provide information on recoveries through management declarations, and corrections for reversal of measures will no longer be possible. Therefore, there is a risk that the Commission might not have the information to follow-up cases and consequently to recover if member states have not sufficiently done so.

### The Commission took action to improve the RRF anti-fraud framework, but its verification work has some limitations

**07** The RRF anti-fraud framework defined by the [RRF Regulation](#) set high-level requirements for member state anti-fraud systems, but without sufficiently detailing them. This had an impact on the Commission's initial assessment of the design of member state systems, with the Commission, in some cases, having incomplete information to draw conclusions.

The requirements in the RRF financing agreements between the Commission and the member states are more specific than those in the [RRF Regulation](#), but still lacked specificity regarding the scope, coverage and timing of anti-fraud controls to be performed by the RRF bodies (paragraphs [17-21](#)).

- 08** The Commission audits of member state anti-fraud systems have the potential to contribute to improved systems. We found some weaknesses in these audits, such as insufficient coverage of the audit body and the anti-fraud responsibilities of the coordinating body. In contrast, the audits performed on the implementing bodies were comprehensive, lacking only some elements. In some member states, the Commission's audits were only concluded after the first payment request, leading to payments without sufficient evidence about the effectiveness of the member state anti-fraud control system. At the same time, Commission audits have led to improvements in the anti-fraud systems of all four member states we visited: Italy developed a fraud risk assessment tool, Spain refined its fraud risk assessment and whistleblowing procedures, Romania updated various anti-fraud measures, and Denmark implemented new guidelines. In Denmark, however, the control milestone introduced by the Commission was poorly designed as it did not cover all the Commission's audit findings linked to compliance with the protection of the EU's financial interests as set out in the RRF Regulation (paragraphs [22-35](#)).
- 09** In July 2025, the Commission published its proposal for the 2028-2034 European Fund regulation<sup>1</sup>, which referred to some of the issues we identified. We will issue an Opinion on the Commission's proposal, assessment of which is outside the scope of this report.

---

<sup>1</sup> [COM/2025/565](#), Proposal for a Regulation establishing the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security for the period 2028-2034.



## Recommendation 1

### **Define and verify minimum anti-fraud requirements at member state level in future RRF-type programmes**

When designing instruments based on financing not linked to costs, the Commission should define in the legislative proposal consistent minimum requirements for member states in terms of preventing, detecting, reporting and correcting fraud, and verify that they are in place before making any payments.

This should include:

- (a) The minimum level of administrative and on-the-spot checks, and the elements to be integrated in the fraud risk assessments;
- (b) A proposal to include specific prevention and detection measures to fulfil these minimum requirements;
- (c) A requirement to return EU funds relating to activities/projects affected by fraud to the EU budget.

**Target implementation date: When designing instruments based on financing not linked to costs**



## Recommendation 2

### For the RRF, further strengthen Commission audits of member state anti-fraud systems

The Commission should:

- (a) Further strengthen its audits for the protection of the EU's financial interests by:
  - assessing, based on common criteria, whether coordinating bodies are fulfilling their core responsibilities for coordination and monitoring;
  - assessing how audit bodies cover the coordinating bodies' role and implementing bodies' use of fraud risk assessments and fraud risk indicators.
- (b) Ensure that any control milestones introduced as a result of such audits are designed to lead to member state control systems complying with the requirements to protect EU financial interests laid down in the RRF Regulation.

**Target implementation date: When planning the next audits for the protection of the EU's financial interests**

## Member states set up anti-fraud prevention measures, but weaknesses remain in fraud detection

- 10** Coordinating bodies should play a key role in establishing effective anti-fraud frameworks and monitor their implementation. In the selected member states, we found that the coordinating bodies vary in their involvement: in Italy and Romania, they actively design these frameworks, while Spain's coordinating body does not monitor the implementing bodies' anti-fraud measures and in Denmark it does not set any legally binding requirements (paragraphs [37-44](#)).
- 11** RRF implementing bodies should maintain up-to-date anti-fraud policies and carry out fraud risk assessments when implementing RRF measures. We found that all eight selected implementing bodies had established RRF anti-fraud policies, although in Denmark this was only partial. However, in half of the cases, this was delayed. A large majority of member states' implementing bodies carry out fraud risk assessments and all selected implementing bodies, except for those in Denmark, applied a thorough assessment in line with Commission guidance (paragraphs [45-49](#)).

**12** Key fraud detection measures include desk and on-the-spot checks, whistleblowing channels and data analytics/data mining techniques to identify red flags. We found that:

- Only in Italy and Romania do implementing bodies cover all risk areas through their fraud checks and integrate fraud indicators in their public procurement checks. In Spain, implementing bodies mainly rely on the controls performed by the General Intervention of the State Administration (IGAE). However, this institution does not cover all the RRF public procurements, which was partly compensated by further checks in the implementing bodies. Denmark does not include fraud indicators in its checks (paragraphs [50-54](#)).
- RRF bodies have established clear whistleblowing channels allowing anonymous reporting. Despite this, with one year left in the RRF implementation period, no allegations of RRF fraud cases had been received by the selected implementing bodies through these channels. We have seen no evidence that the authorities have analysed the potential reasons for this (paragraphs [58-60](#)).
- Many member states are not making full use of data mining tools to detect fraud. Only 65 % of bodies replying to our survey reported that they used Arachne, the EU level data mining tool available to member states, while 16 % use other national tools and the remaining 19 % do not use any data mining tools for fraud detection. From the member states visited, Denmark, Italy and Romania use Arachne as the primary tool, but only Italy makes full use of it. In Spain, RRF bodies use a national tool, whose main purpose is the analysis of conflict of interest rather than addressing the risk of fraud (paragraphs [61-64](#)).

**13** Audit bodies contribute to reduced level of fraud risk through assessing the national anti-fraud systems and checking specific projects related to investments and reforms. Audit bodies in three (Italy, Romania and Spain) out of the four selected member states appropriately cover the main elements of the anti-fraud systems when carrying out system audits. In Denmark, however, the audit body did not test the red flags and corrective actions used by implementing bodies with sufficient rigour (paragraphs [55-57](#)).

## **Incomplete RRF fraud data and gaps in recovery rules may undermine the protection of the EU financial interests**

**14** Complete data on RRF fraud would allow the Commission to properly target its own anti-fraud actions and monitor those of member states. There are multiple channels available to member state authorities and EU citizens to report RRF fraud, such as the Commission itself, the European Anti-Fraud Office (OLAF), and the European Public Prosecutor's Office (EPPO). However, we identified differences in the criteria used to determine whether a

case constituted a fraud affecting the EU's financial interests, and consequently which cases should be reported and when. This leads to differences in information available on RRF fraud through these channels and between member states within the same channels. These weaknesses undermine the Commission's ability to use such data to properly target its anti-fraud actions and apply corrective actions (paragraphs [68-81](#)).

- 15** Correcting the impact of fraud is a vital element of an effective anti-fraud framework. We found that, for the RRF, member states are required to take legal action to recover funds while other EU funds use a wider range of corrective actions, such as the withdrawal of projects or the suspension of payments. Member states are not required to return recovered funds to the EU budget unless these recoveries are considered insufficient by the Commission, which is also contrary to the approach applied in other EU funds. In addition, in the case of fraud committed in a public procurement, member states should provide proof to the Commission that they have recovered amounts only from the final recipient, i.e. the contracting authority, but not from other parties such as contractors which may have played a key role in the fraud, potentially limiting the deterrent effect. For most fraud cases, any confirmation through a court decision will only come after the end of the RRF, after which the Commission will no longer receive systematic information from member states on the application of appropriate recoveries. Therefore, the Commission may not be able to follow-up whether member states sufficiently recover. This, combined with inconsistent reporting, leads to the risk that the Commission will not recover funds in cases where member states have not sufficiently done so (paragraphs [82-88](#)).



### Recommendation 3

#### Improve member state reporting of suspected fraud in the RRF

- (1) The Commission should issue guidance for member states on the reporting of fraud cases in the management declarations and summary of audits to be submitted by end 2026, promoting:
  - (a) that member states report all suspected fraud cases in relation to RRF which might affect the EU financial interest, including those linked to planned or implemented measures under RRF funds but not included in the payment request to the Commission;
  - (b) the earliest stage in the fraud detection cycle when member states should report suspected fraud cases and the type of information that should be included.
- (2) The Commission should establish how member states should report to it suspected fraud cases after the end of the RRF implementation period in December 2026.

**Target implementation date: (1) 31 March 2026, (2) 31 August 2026**



### Recommendation 4

#### Increase the impact of corrective measures for the RRF

The Commission should issue guidance on member state recoveries. This guidance should promote:

- (a) Recovery by member states of the amounts affected by fraud not only from RRF final recipients but also from contractors/subcontractors involved in fraudulent acts;
- (b) A harmonised approach by member states in terms of when in the fraud detection cycle they should initiate recovery process;
- (c) The use of alternative corrective measures such as the suspension of payments to final recipients.

**Target implementation date: 31 March 2026**

## A closer look at our observations

### The Commission took action to improve the RRF anti-fraud framework, but its verification work has some limitations

**16** The Commission is ultimately responsible for the implementation of the RRF which it manages directly. However, under the [RRF regulation](#), member states are required to take appropriate measures to protect the EU financial interests and to ensure that fraud is prevented, detected and corrected<sup>2</sup>. The RRF Regulation did not specify in detail how this should be done, and one option open to member states is to use their own national systems, including those used to manage other EU funds. In these cases, member states must still clearly describe in their national recovery and resilience plans (NRRPs) how these will be applied specifically to the RRF<sup>3</sup>. We assessed whether the Commission ensures that member states design and implement effective anti-fraud control and audit systems by:

- appropriately assessing the design of member state anti-fraud systems;
- introducing detailed provisions in the RRF financing agreement; and
- carrying out timely audits of the effectiveness of systems.

---

<sup>2</sup> [RRF regulation](#), Article 22.

<sup>3</sup> [SWD\(2021\)12](#), Commission's guidance to member states – recovery and resilience plans.

## The lack of detailed RRF anti-fraud requirements limited the Commission's initial assessment of member state anti-fraud system design

- 17** In 2021, based on the assessment criteria laid down in the RRF Regulation, the Commission developed internal guidance, including a checklist, so that the internal control systems of all NRRPs would be assessed consistently. The assessment resulted in a rating of either “A” for adequate arrangements, or “C” for insufficient arrangements.
- 18** The Commission assessed the internal control systems of all NRRPs as adequate<sup>4</sup>. In our special report on the Commission's assessment of NRRPs<sup>5</sup>, we concluded that the Commission's assessment was adequate, but in certain cases conditional upon requirements – control milestones – still to be fulfilled, indicating that both the Commission and the member states acknowledged that the control systems at the time of the assessment were not yet fully in place.
- 19** The RRF anti-fraud framework defined by the RRF Regulation set high-level requirements for member state anti-fraud systems, such as the need to take appropriate measures to prevent, detect and correct fraud, but without sufficiently detailing them. We found that this also limited the Commission's initial assessment of the design of the member state anti-fraud systems. In particular, the Commission's criteria, derived from the legal framework, for testing the design of the system before the approval of the NRRPs were in some cases not sufficiently specific. For example, they did not clarify the scope, coverage and timing of checks that should be carried out by the implementing bodies to detect serious irregularities. For Italy, Romania, and Spain, the Commission noted that the information was missing or insufficiently detailed to draw conclusions. For Denmark, the assessment referred to planned checks on double funding and reliance on self-declarations but did not specify which body would carry out verifications in areas like public procurement, contract awards and physical existence of outputs.

---

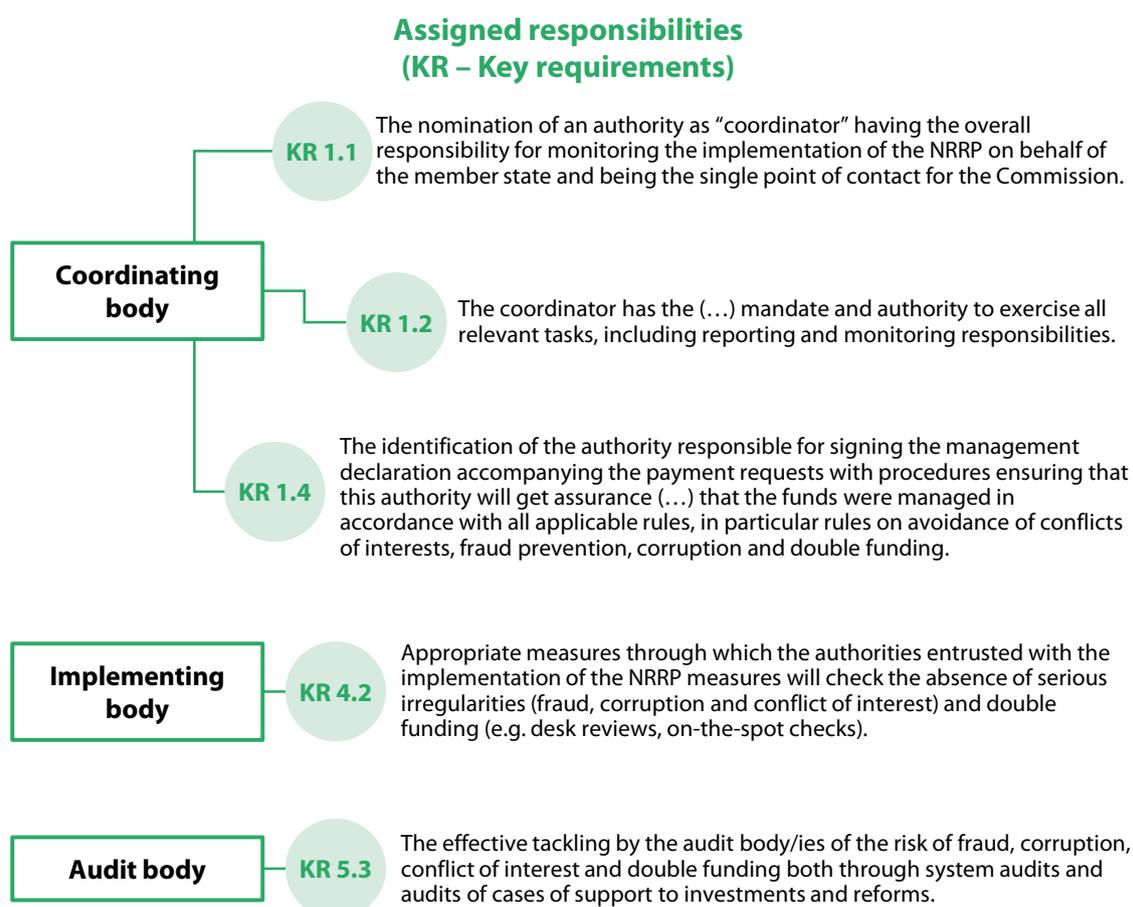
<sup>4</sup> [Special report 09/2025](#): “Systems for ensuring compliance of RRF spending with public procurement and state aid rules”, paragraph 27.

<sup>5</sup> [Special report 21/2022](#), paragraphs 106-111.

## The financing agreements partly compensated for the lack of minimum requirements in the RRF Regulation, but the roles and responsibilities of each body were not fully defined

- 20** Following the Council's approval of NRRPs, the Commission signed RRF financing agreements with each member state. The financing agreement includes a dedicated article on the protection of EU financial interest and key requirements for the control system (*Figure 1*). Although these key requirements go beyond the requirements set by the Regulation, they are still insufficiently specific in terms of type, coverage and timing of anti-fraud preventive and detective controls to be carried out by member states, and the reporting and correction of suspected fraud.
- 21** Although the financing agreement defined the types of bodies responsible for implementing the RRF, it did not describe in detail their roles and responsibilities in relation to anti-fraud measures. Consequently, some of the anti-fraud responsibilities defined in the financing agreement were not assigned to any particular body, leaving it to the discretion of the member state (*Figure 1*). This increased the risk of the inconsistent application of antifraud measures by member states. We identified examples of inadequate oversight by coordinating bodies (paragraphs *37-41*) and insufficient checks by implementing bodies (paragraphs *53-54, 63-64* and *Annex II*).

**Figure 1 | Member state anti-fraud responsibilities defined in the RRF financing agreement**



### Key anti-fraud requirements not assigned to any specific body

**KR 2.1**

Appropriate measures related to the prevention, detection and correction of fraud, corruption and conflict of interest, as well as avoidance of double funding and to take legal actions to recover funds that have been misappropriated.

**KR 2.2**

A fraud risk assessment and the definition of appropriate anti-fraud mitigating measures

**KR 3.1**

An effective procedure for drawing up the management declaration, documenting the summary of audits and keeping the underlying information for audit trail.

**KR 3.2**

Effective procedures to ensure that all cases of fraud, corruption and conflict of interests are properly reported and corrected through recoveries.

Source: ECA, based on Annex 1 of RRF financing agreement between Commission and member states.

## The Commission's audits contribute to the prevention and detection of fraud, but do not fully cover some important elements of the anti-fraud systems

- 22** To obtain assurance on the effectiveness of member state systems, the RRF financing agreements include the provision for the Commission to request additional information and conduct on-the-spot system audits, including audits to protect the EU's financial interests (PFIU audits). Starting in 2022, by June 2025 the Commission had audited each member state at least once and six member states twice (*Figure 2*).

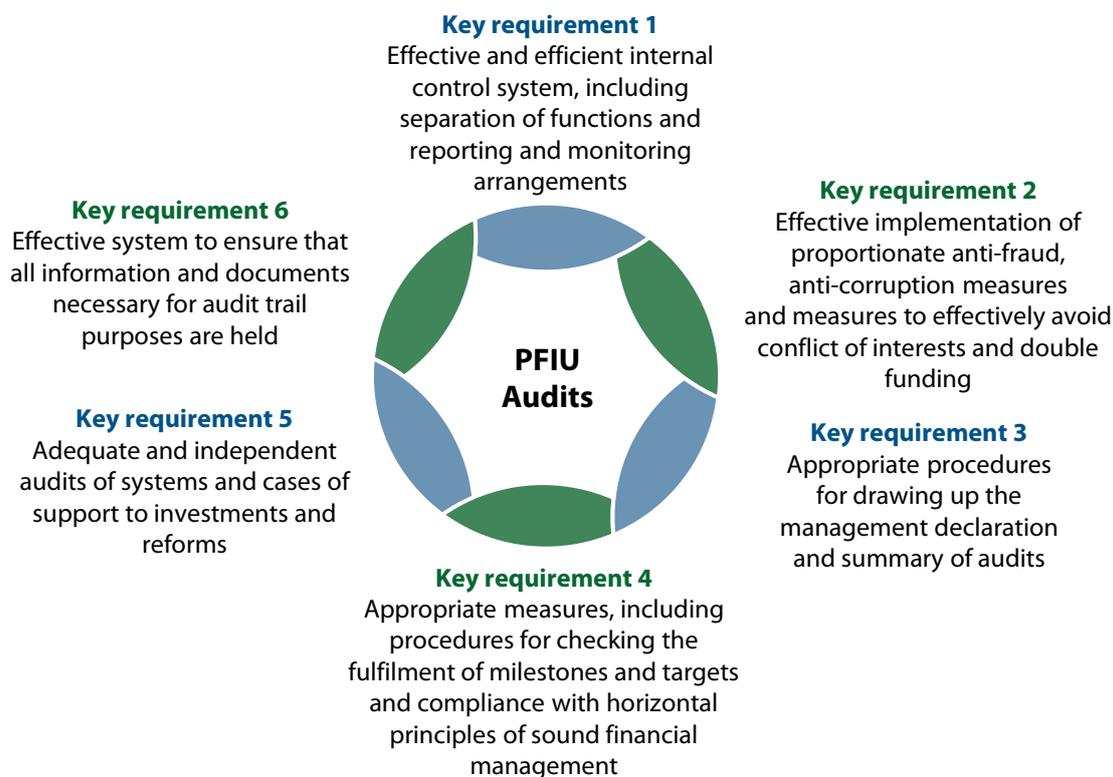
**Figure 2 | Commission audits on measures implemented to protect the financial interest of the Union**



Source: ECA, based on data from Commission PFIU audits.

- 23** In line with the Commission's audit strategy, the PFIU audits test whether member state control systems comply with key requirements defined in the RRF financing agreement, as shown in *Figure 3*, with the objective of providing assurance that the control systems are able to prevent, detect and correct cases of fraud, corruption, conflict of interest, and double funding. From 2021, the Commission provided some training on how it would assess member states' anti-fraud systems and some general guidance relating to the control systems. Although the audits started in February 2022, only in January 2023 did the Commission issue comprehensive internal control system guidelines, shared with member states, which provided details on the elements the Commission considered necessary for the fulfilment of each key requirement.

**Figure 3 | Key requirements for PFIU**



Source: ECA, based on Annex 1 of RRF financing agreement between Commission and member states.

**24** We assessed whether the Commission’s PFIU audits appropriately assess the effective functioning of member state anti-fraud systems through:

- covering all relevant RRF bodies;
- applying clear and unambiguous criteria for the assessment of key requirements; and
- following up findings and recommendations.

### Covering all relevant bodies

**25** We found that the scope of the Commission’s PFIU audits covers the coordinating body, the implementing bodies and the final recipients. However, while the PFIU audit’s objective is to obtain assurance on the control system, the scope does not include audit bodies on the basis that they are covered through separate Commission compliance audits.

**26** A key part of the PFIU audits is to obtain a robust understanding of the control system through review of all relevant procedures. In addition to its system level checks, the Commission selects implementing bodies to be tested based on the selection of measures. It then examines the procedures relevant for these measures, as opposed to reviewing all

available documentation related to the fight against fraud at the level of the implementing body. This excludes a review of fraud-related procedures where selected measures are less advanced in terms of implementation. For example, if selected measures do not include a finalised procurement, then no procedures relating to procurement will be assessed.

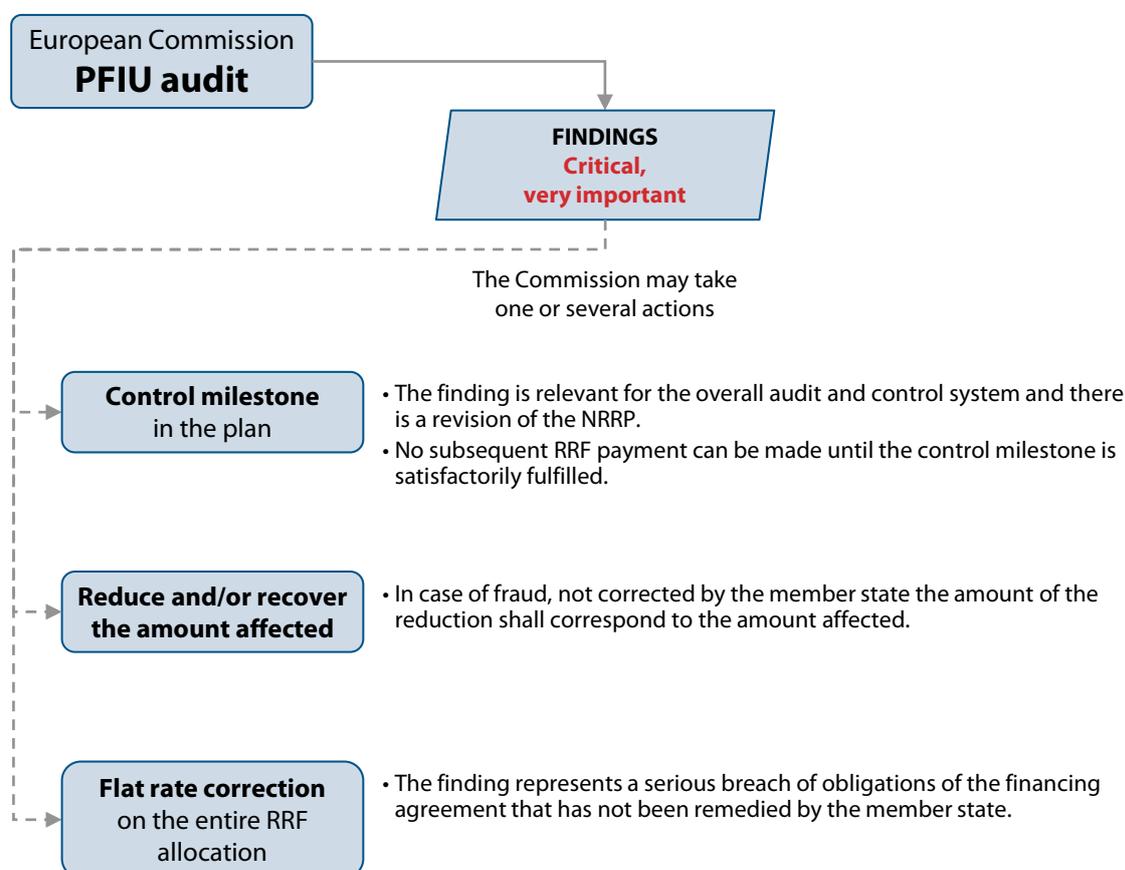
### Applying clear and unambiguous criteria

- 27** The Commission developed a general audit checklist, derived from its 2023 guidelines, to assess the implementation of preventive and detective checks and corrections. It used this checklist when assessing implementing bodies. However, it did not develop a specific checklist for the coordinating body with common criteria on its coordinating and monitoring responsibilities regarding the protection of the EU's financial interest.
- 28** In addition, the checklist used for the audit bodies in the Commission's compliance audits (paragraph 25) does not ensure that their PFIU responsibilities are fully evaluated. The checklist only covers the audit bodies' responsibilities in broad terms and does not require an assessment of the effectiveness of their system audits in areas such as the coordinating body's oversight, and implementing bodies' use of fraud risk assessment and of fraud indicators.
- 29** We found that the Commission's checklist for implementing body, while it is extensive, did not fully address the following elements:
- minimum level of checks (e.g. procurement and/or award of grants checks) and the fraud indicators (e.g. public procurement red flags) needed to meet key requirement 4.2 ([Figure 1](#));
  - precautionary measures in case of suspected fraud (e.g. suspending future payments).

### Following up findings and recommendations

- 30** The Commission's audit work may lead to four types of findings: critical, very important, important, and desirable. Findings are followed up, but if the Commission identifies critical or very important findings, it may take additional actions ([Figure 4](#)).

**Figure 4 | Additional actions by the Commission for critical or very important findings**



Source: ECA based on Commission Guidelines and the RRF financing agreement.

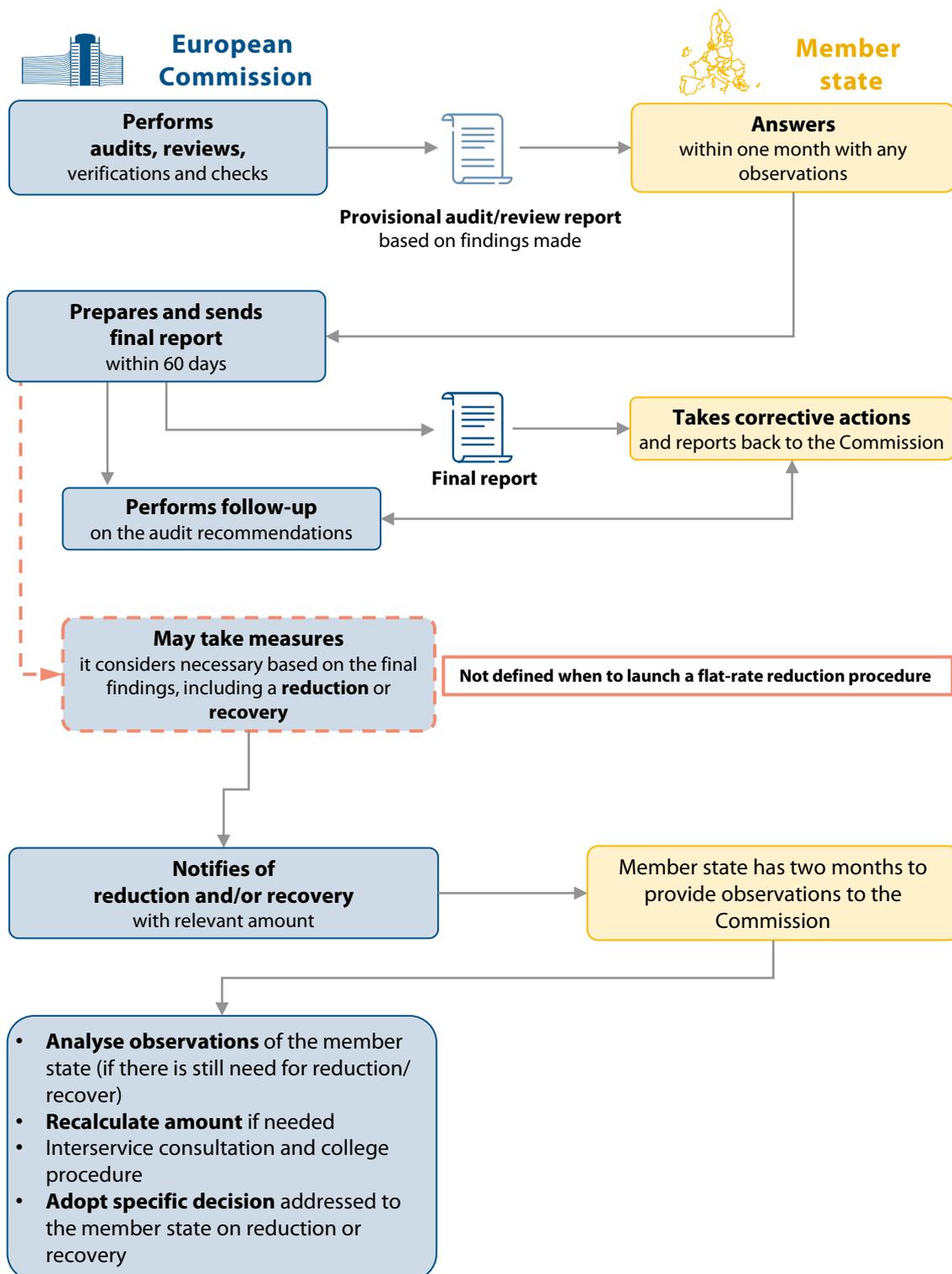
**31** Critical or very important findings, when not accepted or implemented by the member states, may also trigger a reservation in the Commission's Annual Activity Report, qualifying the Director General's declaration of assurance. In our 2024 annual report<sup>6</sup>, we noted that when member states accept critical or very important findings and related recommendations, and there is no evidence that the member state has taken the recommended corrective action, the Commission classifies their system as medium risk. Consequently, it does not include a reservation even if the member states have not yet taken the necessary corrective actions. We considered that this approach is likely to underestimate the Commission's risk assessment of the member states in this area.

**32** If member states do not remedy findings representing a serious breach of obligations of the financing agreement, the Commission's reductions and recoveries framework does not define the point in time when the Commission should launch a flat-rate reduction

<sup>6</sup> 2024 annual report, paragraph 11.55.

procedure, increasing the risk of inconsistent enforcement across member states (Figure 5). As of July 2025, the Commission had not imposed any flat-rate reductions.

Figure 5 | Flat rate reduction procedure



Source: ECA.

- 33** The Commission's PFIU audits have the potential to be effective tools in the fight against fraud. However, the audit missions were concluded before the first payments in 17 of 27 member states. As a result, for the remaining 10 member states, the initial RRF payments were made without the benefit of sufficient evidence about the effectiveness of the member states' anti-fraud control system.
- 34** We found that the Commission's recommendations stemming from its PFIU audits had led to significant improvements in the systems of three of the four member states we visited. For instance:
- In **Italy**, the implementing bodies started using the fraud risk assessment template;
  - In **Spain**, the implementing bodies started adjusting the risk assessment plans and methodologies to follow the guidance issued by National Anti-Fraud Coordination Service and implemented consistent anonymous whistleblowing channels;
  - In **Romania**, the coordinating body and implementing bodies took steps to update a range of procedures, including those relating to a risk assessment template, whistleblowing channels, codes of ethics and an anti-fraud policy.
- 35** In **Denmark**, following the Commission audits, the audit body started using the Commission's data mining tool, Arachne (paragraph 61), and the coordinating body issued guidelines for the implementation of management verifications. In our view, the Commission's recommendations in relation to critical and very important findings were not fully implemented. Nor were the recommendations fully addressed through the control milestone (paragraph 18) introduced by the Commission in Denmark's NRRP (**Box 1**). As a consequence, during our audit, we found that a range of weaknesses identified by the Commission continued to persist, including: inadequate coordination and supervision by the coordinating body, lack of fraud elements in fraud risk assessments, insufficient verification of public procurement and the limited use of data mining tools by implementing bodies (paragraphs 41, 49, 54 and *Annex II*).

### Box 1

#### Weakness in the design of the Danish control milestone

After its 2022 audit, the Commission recommended that Denmark establish a comprehensive anti-fraud policy, using the template provided in its guidance, and incorporate anti-fraud and anti-corruption elements into training for staff. During the revision of the NRRP in 2023, the Commission introduced a control milestone

requiring the “adoption of an action plan related to the anti-fraud and anti-corruption strategy”.

In our 2024 annual report, we considered the milestone to be satisfactorily fulfilled.

However, the control milestone’s design and implementation did not ensure that the member state control systems comply with PFIU requirements laid down in Article 22 of the RRF Regulation. For example, the control milestone did not require Danish implementing bodies to verify public procurement procedures or to carry out regular checks on the proper use of financing provided.

## Member states set up anti-fraud prevention measures, but weaknesses remain in fraud detection

- 36** Fraud prevention measures are crucial for an effective anti-fraud framework, contributing to a reduced level of fraud risk. In addition, appropriate measures are needed to detect fraud which could not be prevented. We assessed member states’ implementation of such measures.

## Coordinating bodies are key in setting the anti-fraud framework, but they do not always play an active role

- 37** Coordinating bodies, as overall supervisors of NRRP implementation and responsible for signing the management declaration (*Figure 1*), are instrumental in ensuring a well-designed anti-fraud framework by setting legally binding requirements, providing guidance to implementing bodies and actively monitoring its application. A national RRF anti-fraud strategy can also contribute to the effective implementation of anti-fraud measures, especially where member states’ organisational structures are decentralised.
- 38** Overall, we found that the coordinating bodies in Italy and Romania play an active role in the design of the RRF anti-fraud framework, while in Denmark and Spain they do not (*Table 1*).

**Table 1 | RRF anti-fraud coordinating bodies' responsibilities vary among member states**

Coordinating body responsibilities	Denmark	Italy	Romania	Spain
<b>Coordinating</b>				
<b>Setting requirements</b> for tackling fraud	X	✓	✓	✓*
<b>Providing guidelines</b> on how to fulfil the requirements	●	✓	✓	✓**
<b>Monitoring</b>				
<b>Monitoring of compliance</b> of the implementing bodies with requirements / guidelines issued by coordinating body	X	✓	✓	X
<b>Procedure for establishing the management declaration</b>				
<b>Requesting</b> evidence of checks performed by the implementing bodies	X	✓	✓	X
<b>Requesting</b> list of irregularities and corrective actions	●	✓	✓	✓

\* The requirements are not set by the coordinating body but through national legislative act

\*\* The guidelines were provided by coordinating body and SNCA (Spanish anti-fraud coordination service)

✓ - Implemented; X - Not implemented; ● - Partially implemented

Source: ECA based on Commission Guidelines and information from member states.

- 39** In **Italy** and **Romania**, the coordinating bodies are actively involved in designing the antifraud framework by setting requirements and providing guidelines to implementing bodies, including on the checks of serious irregularities, procedures for reporting, and tools for fraud risk self-assessment. They also developed their own checklists to monitor implementing bodies' compliance with the requirements.
- 40** In **Spain**, the coordinating body developed guidelines providing details on how implementing bodies should meet their legally defined minimum requirements. However, it does not monitor whether implementing bodies follow this guidance.
- 41** In **Denmark** there are no requirements imposed by the coordinating body on the implementing bodies. While the coordinating body adopted an anti-fraud strategy that outlines general responsibilities for implementing bodies – such as ensuring internal controls, managing suspected fraud cases, and promoting awareness – these provisions are not mandatory, and the coordinating body does not monitor whether they are

followed by implementing bodies. The strategy primarily reiterates existing obligations under the RRF Regulation without specifying additional details, such as minimum criteria to be followed for management verifications, the use of red-flags or methodological support for the fraud risk assessment procedure.

- 42** While all four member states adopted RRF anti-fraud strategies, in two of them (**Denmark and Italy**) they were adopted nearly one year after the first RRF payment request (*Figure 6*).

**Figure 6 | Timing of RRF anti-fraud strategy adoption**

Member state	General RRF anti-fraud strategy		Time between the RRF anti-fraud strategy and the first payment request (months)
	First payment request	General RRF anti-fraud strategy	
Denmark	December 2022	November 2023	11 ◆
Italy	December 2021	October 2022	10 ◆
Romania	May 2022	May 2022	0 ◆
Spain	November 2021	September 2021	-2 ◆

**Two member states** adopted the anti-fraud strategy after the first RRF payment request

Source: ECA, based on evidence received from member states.

- 43** We note that the **Italian** coordinating body has gone beyond the minimum fraud prevention requirements (paragraph 37) and implemented a broad anti-fraud coordination network (*Box 2*). We consider this to be good practice.

## Box 2

### Italian anti-fraud coordination network

A Memorandum of Understanding between the Ministry of Economy and Finance (coordinating body) and the Guardia di Finanza formally integrates the latter into the Italian NRRP control system. The memorandum allows authorities entrusted with implementing NRRP measures to appoint anti-fraud contact points, participate in the network, share relevant information, report irregularities, and collaborate with the Guardia di Finanza. Additionally, a task force chaired by the coordinating body, and including key institutions, was established to address control and reporting issues, develop guidance, and propose regulatory adjustments.

- 44** The Commission's 2023 guidelines highlight a clear external communication strategy as good practice with the aim of raising awareness about the importance of preventing fraud through whistleblowing and deterring potential fraudsters by highlighting the penalties for

such actions. While no dedicated external fraud awareness campaigns related to RRF were conducted in the member states we visited, we identified examples of good practice in **Italy, Romania** and **Spain** (*Box 3*).

### Box 3

#### Public awareness messages to deter fraud

##### Italy

All NRRP projects are available on the Italia Domani [website](#) where the Memorandum of Understanding with the Guardia di Finanza is also promoted. Raising awareness of the partnership with the Italian economic police can act as a deterrent and clarifies to which body allegations of suspected fraud should be reported.

##### Spain

On the [NRRP website](#) there is a specific section dedicated to fraud reporting, including the link to [Infraude](#), the whistleblower channel for breaches related to European funds put in place by the Spanish anti-fraud coordination service (AFCOS).

##### Romania

The “Awareness plan regarding the prevention of fraud, corruption, and double financing within the NRRP”, developed by the coordinating body, was published [online](#) in May 2025. It raises awareness about fraud and corruption risks, and the use of modern technologies for fraud detection. It also emphasizes collaboration between national and European institutions to tackle cross-border fraud, targeting public officials, beneficiaries, and the public through various communication channels, including websites, social media, and workshops.

## Implementing bodies set up fraud prevention measures and in two selected member states they carry out comprehensive checks to detect fraud

### Implementing bodies set up RRF fraud prevention measures but these were mostly established after the first payment request

- 45** The RRF financing agreement requires member states to implement appropriate measures to prevent fraud. The 2023 Commission guidance state that measures should include maintaining up-to-date anti-fraud policies and carrying out fraud risk assessments. We

assessed whether selected implementing bodies in the member states we visited had implemented such measures ([Table 2](#)).

**Table 2 | Implementing bodies' fraud prevention measures**

Member state	Implementing body	Anti-fraud policies	Fraud risk assessment
Denmark	Environment	●	X
	Energy	●	X
Italy	Tourism	✓	✓
	Environment	✓	✓
Romania	Transport	✓	✓
	Energy	✓	✓
Spain	Ecological	✓	✓
	Science	✓	✓

✓ - Implemented; X - Not implemented; ● - Partially implemented

Source: ECA, based on Commission Guidelines and information from member states.

- 46** A formal RRF anti-fraud policy signals the determination of implementing bodies to combat fraud. This policy should, in particular, include strategies for the development of an anti-fraud framework, such as training, the use of data mining tools, whistleblowing procedures, corrective actions, reporting procedures, the use of fraud red flags in management verification and the allocation of responsibilities for tackling fraud. We found that all selected implementing bodies had established anti-fraud policies, although in **Denmark** this was only partial as the Danish policy lacks some elements, such as the use of red flags in checks and the clear allocation of responsibility for tackling fraud. However, for four of the eight bodies, these policies were developed after the first payment request had been sent to the Commission ([Figure 7](#)).

**Figure 7 | Timing of RRF anti-fraud policies**



Source: ECA based on evidence received from member states.

- 47** A fraud risk assessment determines whether existing internal controls sufficiently address fraud risks and identifies areas where additional controls are necessary ([Table 3](#)).

**Table 3 | Scope of fraud risk assessment**

Project implementation stage	Risks to be addressed
Selection of project/applicants	Conflicts of interest within the evaluation board
	False declarations by applicants
	Risk of double funding
Project implementation	Undisclosed conflicts of interest
	Public procurement risks - bribes and kickbacks, avoidance or manipulation of required competitive procedures, collusive bidding, defective pricing
	Manipulation of cost claims
	Non-delivery or substitution of products
	Amendments to existing contracts
Certification and payments	Incomplete or inadequate management and expenditure verification processes
	Conflicts of interest within the implementing body

Source: *Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures*, European Commission, 2014.

**48** We found that, overall, member states were aware of the obligation to perform a fraud risk assessment. Our survey showed that 80 % of implementing bodies that replied carry out a fraud risk assessment for RRF measures.

**49** In terms of the member states we visited, we found that implementing bodies in **Italy**, **Romania** and **Spain** used the Commission's fraud risk model (*Table 3*). With the exception of one implementing body from Romania, the fraud risk assessments were not performed from the start of the RRF but following a Commission PFIU audit and, in most cases, in response to a Commission recommendation. Implementing bodies in **Denmark** did not use the Commission's or a similar fraud risk model, nor did they sufficiently address the risks mentioned in *Table 3*. In Denmark, assessments refer mainly to general risks, such as the lack of a clear regulatory framework and the complexity of the processes, rather than specific fraud risks.

### **In two of the four selected member states implementing bodies carry out comprehensive checks focused on detecting fraud**

**50** Key requirement 4.2 of the RRF financing agreements (*Figure 1*) calls for the implementing bodies to check for the absence of fraud. The Commission 2023 guidance advises the use of documented procedures and detailed checklists, which help to reduce the risk of fraud and ensure compliance with relevant EU and national legislation. We assessed the member states' implementation of such measures.

**51** *Table 4* presents whether the selected implementing bodies in the four member states we visited used specific checklists covering the main fraud risk areas and had integrated the fraud risk indicators provided by the Commission<sup>7</sup> in their public procurement checks, as this is an area where the financial impact of fraud can be high.

---

<sup>7</sup> Information Note on Fraud Indicators for ERDF, ESF and CF, European Commission, 2009.

**Table 4 | Implementing bodies checks covering the main fraud risks**

Implementing body	Award of grants checklist	Legality and regularity of expenditure checklist	On the spot checklist	Public procurement checklist with fraud indicators
<b>Denmark</b>				
Environment	✓	✓*	X	X
Energy	✓	✓*	X	X
<b>Italy</b>				
Tourism	✓	✓	✓	✓
Environment	✓	✓	✓	✓
<b>Romania</b>				
Transport	✓	✓	✓	✓
Energy	✓	✓	✓	✓
<b>Spain</b>				
Ecological	●**	✓	✓	●**
Science	●**	✓***	X	●**

\* Own verification and external contracted audit reports by recipients

\*\* Covered by IGAE and partially covered by the implementing bodies

\*\*\* Entirely delegated to sublevel implementing bodies

✓ - Implemented; X - Not implemented; ● - Partially implemented

Source: ECA, based on Commission Guidelines and information from member states.

- 52** Implementing bodies in **Romania** and **Italy** follow a similar approach as for the management of structural funds, applying regular and risk-based administrative checks for fraud, covering all risk areas. In **Romania**, implementing bodies have developed dedicated checklists specifically targeting fraud indicators in public procurement contracts. Similarly, in **Italy**, fraud indicators are integrated into the public procurement checklists, and some implementing bodies also conduct additional checks using a fraud risk checklist provided by the Italian financial police.
- 53** In **Spain**, for checks on procurement and award of contracts, implementing bodies rely, in general, entirely on the controls performed by the internal control body of the State public sector – General Intervention of the State Administration (IGAE). We found that IGAE does not cover all the public procurement in RRF, but this was partly compensated through sample checks by the implementing bodies. Under the RRF, IGAE has an additional responsibility compared to its national role: to detect fraud in the contracting procedure by using the fraud indicators (red flags) provided in the Commission guidance. Although IGAE

is required by law to verify all aspects within its mandate and to report any instances of non-compliance, it does not use a specific checklist for public procurement. In the absence of an audit trail, we were unable to verify the extent or completeness of the checks performed.

- 54** In **Denmark**, implementing bodies perform checks during the award of grant phase and before payment is made, but not against fraud indicators. There is no provision for mandatory public procurement checks nor on-the-spot checks.

## Overall the audit bodies perform appropriate system audits on implementing bodies

- 55** Under the terms of the RRF financing agreement, audit bodies are required to address the risk of fraud through both system audits and audits of specific cases related to investments and reforms. [Table 5](#) shows that in three out of four selected member states, audit bodies appropriately cover the main elements of the anti-fraud systems when carrying out system audits.

**Table 5 | Audit bodies' coverage (system audits)**

System component	Denmark	Italy	Romania	Spain
<b>System audits on implementing bodies</b>				
Fraud awareness of staff and fraud training	✓	✓	✓	✓
Development of fraud risk assessment	◐	✓	✓	✓
Use of fraud indicators (red flags) as part of the implementing bodies' verification	✗	✓	✓	✓
Fraud reporting procedures	◐	✓	✓	✓
Correction procedures	✗	✓	✓	✓
<b>System audits on coordinating body</b>				
Coordination and monitoring of antifraud measures of implementing bodies	✗	✓	✓	✗

✓ - Implemented; ✗ - Not implemented; ◐ - Partially implemented

Source: ECA, based on 2023 Commission guidance.

- 56** In **Italy**, **Romania** and **Spain** the audit bodies use the same approach for system audits of implementing bodies as for EU structural funds. They have dedicated questions in relation to fraud, based on the best practice included in the Commission's 2023 guidelines. However, only **Italy** and **Romania** comprehensively cover the coordinating and monitoring role of the coordinating body. In contrast, as of June 2025, no audit of the coordinating body had been carried out in **Spain**, primarily due to the limited scope of the coordinating body's responsibilities.
- 57** In **Denmark**, before a payment request is made, the audit body conducts combined system and compliance audits. The system audit covers whether internal controls sufficiently prevent fraud and corruption. However, contrary to the Commission 2023 guidelines, it does not test the use of red flags, or procedures on corrective actions. Nevertheless, in 2024 the audit body performed a thematic audit to ensure that implementing bodies put in place the coordinating body's anti-fraud and anti-corruption policy, as recommended by the Commission in its PFIU audit ([Box 1](#)).

## Member states set up anonymous whistleblowing channels for fraud

- 58** Fraud hotlines and other whistleblowing mechanisms allow member state authorities to become aware of potential fraud that other controls have failed to detect. Various studies show that these methods are regarded as the most important source of fraud reports<sup>8</sup>. Whistleblowing channels must be secure, accessible, and confidential, encouraging individuals to report suspected fraud without fear of retaliation. Authorities should investigate reports and take action to address any identified irregularities or misuse of funds.
- 59** Overall, in the member states we visited, we found that RRF bodies have established clear whistleblowing channels that allow individuals to report misconduct while protecting their identity. Seven of the eight implementing bodies we examined provide for the option for anonymous whistleblowing, with the exception of one implementing body in **Romania** which also introduced this option following our audit. Additionally, **Spanish** authorities created a national whistleblowing platform in relation to all EU funds ([Box 4](#)).

---

<sup>8</sup> Association of Certified Fraud Examiners, Inc., [Occupational Fraud 2024: A Report to the Nations](#), Figure 13.

## Box 4

### INFOFRAUDE - National whistleblowing channel in Spain



In Spain a national [whistleblowing platform](#) in relation to all EU funds was made available by the Spanish AFCOS (SNCA)<sup>9</sup> in 2017. In addition to this platform, implementing bodies provide their own reporting channels, such as dedicated email addresses and online mailboxes, and link to the national external platform managed by the SNCA. They allow for anonymous submissions and guarantee the protection of whistleblower identity in line with national regulations.

- 60** Despite the widespread presence of whistleblowing channels, we found that, with one year left in the RRF implementation period, no allegations of RRF fraud cases had been received by the selected implementing bodies through these channels. We have seen no evidence that the authorities have analysed the potential reasons for this lack of take-up.

## Many member states are not making full use of data mining tools to detect fraud

- 61** In its guidelines, the Commission recommends the use of data analytics and data mining techniques to detect potentially high-risk measures and identify red flags throughout the full project implementation cycle. In line with the [RRF Regulation](#), the Commission has put at the disposal of member states a data mining tool<sup>10</sup>, Arachne, originally developed for the Cohesion policy area. Arachne uses data from a range of sources and incorporates specific fraud risk indicators ([Annex II](#)). In our special report on fraud in Cohesion<sup>11</sup>, we highlighted that member states were not making full use of Arachne for fraud detection.

<sup>9</sup> <https://www.aei.gob.es/sobre-aei/planes-aei/plan-medidas-antifraude>.

<sup>10</sup> RRF Regulation, Article 22(4).

<sup>11</sup> Special report 06/2019: “Tackling fraud in EU cohesion spending”, paragraphs 36-39.

- 62** While the Commission encourages member states to incorporate Arachne in their checks for RRF, its use is currently not obligatory at EU level. Through our survey, 65 % of the 86 audit and implementing bodies who replied reported that they use Arachne; 16 % use other national tools; and the remaining 19 % do not use any data mining tools for fraud detection. In line with the [recast Financial Regulation](#), the European Parliament, the Council and the Commission committed to examine and re-discuss the compulsory use of a single data-mining tool during the post-2027 multiannual financial framework<sup>12</sup>.
- 63** Three of the member states we visited, **Denmark, Italy and Romania**, use Arachne as the primary tool. [Table 6](#) shows that only **Italy** makes full use of Arachne. More details are provided in [Annex II](#).

**Table 6 | Overall assessment of the use of Arachne**

	Denmark	Italy	Romania
Availability of guidelines for its use			
Use for <i>ex ante/ex post</i> checks/audits			
Access granted to all relevant staff			
Uploading accurate and sufficient data			

 Generally positive  Progress, but needs improvement

Source: ECA, based on information received from member states.

- 64** In **Spain**, while the national audit body occasionally uses Arachne for additional investigations, the implementing bodies do not use Arachne but a national risk scoring tool, Minerva. However, Minerva was designed to analyse conflicts of interest. Since fraud risks are much wider than conflicts of interest, in our view Minerva is not an adequate substitute for Arachne in terms of highlighting the risk of fraud.

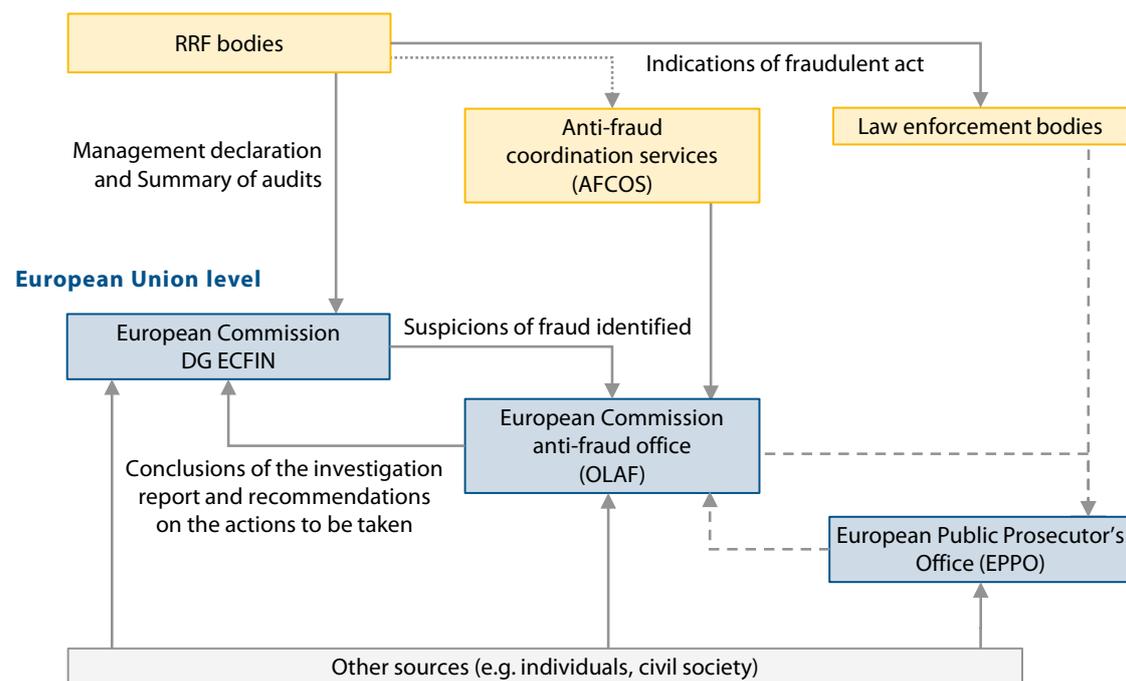
<sup>12</sup> [ANNEX TO THE LEGISLATIVE RESOLUTION – 2022/0162\(COD\) – Amendments to the Financial Regulation \(Recast\)](#).

## Incomplete RRF fraud data and gaps in recovery rules may undermine the protection of the EU financial interests

- 65** Information on the prevalence of fraud should help the managers of EU funds, such as the Commission, to perform comprehensive fraud risk assessments and to identify and apply controls to prevent and detect fraud.
- 66** At the EU level, there are three different channels for reporting information on detected RRF fraud cases: two to Commission bodies (DG ECFIN and OLAF), and one to EPPO (Figure 8). We assessed whether these reporting mechanisms provide reliable information to the Commission on the overall prevalence of RRF fraud.

**Figure 8 | RRF reporting channels**

### Member state level



- > Indications of fraudulent act. Only participating member states  
 .....> Applicable for some member states

Source: ECA, based on information received from the member states and the Commission.

- 67** Correcting the impact of fraud is also an important element in both an effective anti-fraud framework and for the protection of EU financial interests. A key tool is the recovery of funds from perpetrators of fraud. It ensures that EU funds do not finance fraudulent projects and deters fund recipients from committing further fraud. We assessed whether

the Commission and member state corrective actions designed for RRF fraud are sufficient to protect the EU financial interests. For the assessment of reporting and corrective measures we used our own criteria, based on practice in the European Structural and Investment Funds, as we consider that the Commission RRF guidance does not sufficiently cover this area.

## Member states do not report in the management declaration all suspected fraud cases that might affect the EU financial interests

### The extent of RRF fraud cannot be accurately estimated

- 68** Member states are required to accompany each payment request with a management declaration providing assurance that information submitted is complete, accurate and reliable and that the funds were managed in accordance with all applicable rules, including those related to fraud<sup>13</sup>. The RRF financing agreement requires member states to ensure that all cases of fraud are properly reported. In the absence of specific requirements in the RRF legislation, the Commission 2023 guidance recommends that fraud cases should be reported to the “responsible control bodies”, the national authorities, and OLAF, and in the management declaration and summary of audits.
- 69** We found that three of the four member states we visited follow this advice. **Romania** and **Spain** have procedures for reporting suspected fraud cases to OLAF through the AFCOS, and **Denmark** does so through its audit body. **Italy** only sends cases directly to EPPO, and not to OLAF. Of those RRF bodies which replied to our survey, 58 % said that they would report a suspected fraud case to OLAF.
- 70** In our previous reports, we have highlighted that, when compared with the cohesion policy funds, reporting on fraud relating to RRF funds lacks a standardised and centralised approach<sup>14</sup> as the legal base does not require member states to report cases of suspected fraud in an integrated IT system, such as the Irregularity Management System, but in the management declaration. We also noted that it was unclear when a case of suspected fraud should be reported, whether there is a reporting threshold, and what standard information, such as remedial measures, should be reported for each case<sup>15</sup>.

---

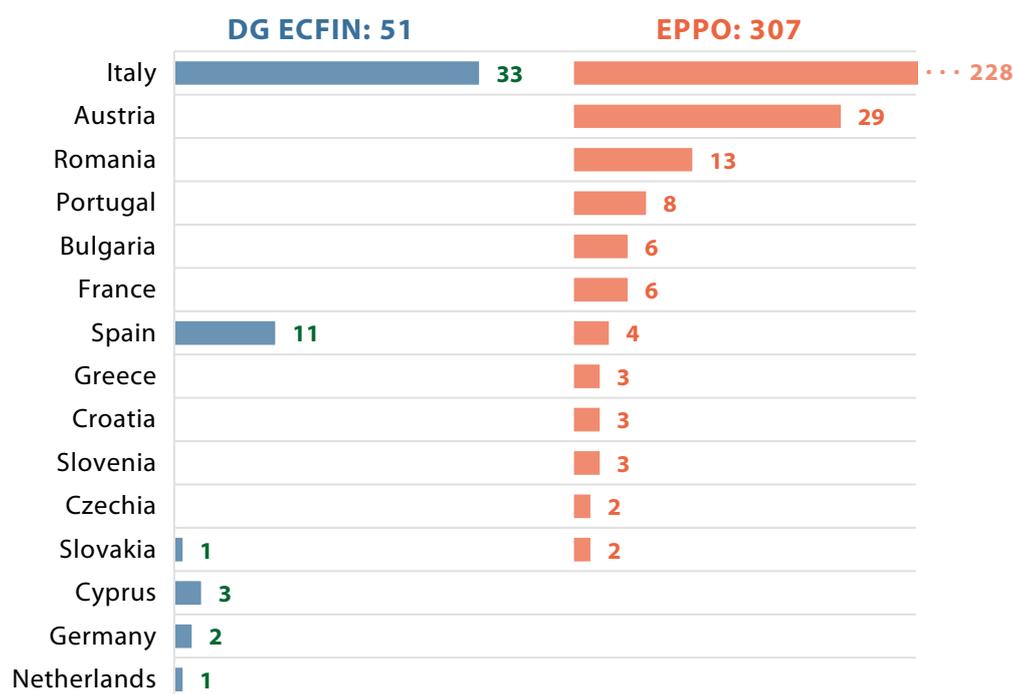
<sup>13</sup> RRF Regulation, Article 22(2)(c)(i).

<sup>14</sup> Annual reports 2022 and 2023, review 02/2025 and special report 07/2023, paragraphs 80-81.

<sup>15</sup> Ibid.

**71** The Commission’s monitoring system does not distinguish between suspected fraud cases and other irregularities, making it difficult to have an accurate overview of all suspected RRF fraud cases. Our analysis of management declarations shows that six member states had reported 51 cases of suspected fraud to DG ECFIN from the start of the RRF in 2021 until end of 2024 (*Figure 9*).

**Figure 9 | Reported fraud cases to DG ECFIN (in management declarations) and EPPO, 2021-2024**



Source: ECA based on management information analysis and EPPO data.

**72** This number is significantly lower than the number of cases investigated by EPPO. In its [2024 annual report](#), EPPO reported that, since the start of the RRF, it had investigated 307 RRF fraud cases, of which 32 cases had entered the trial phase, 80 persons had been indicted and convictions secured in two cases. The difference can be partly explained by the fact that member states do not report in the management declaration all suspected fraud cases that might affect the EU financial interests and that some member states only report fraud cases after indictment have started.

**73** The [2023 OLAF annual report](#) did not mention any ongoing investigations on RRF fraud cases. The [2024 OLAF annual report](#) referred to 95 investigations opened relating to “Shared Management & RRF”, without differentiating between the two areas. OLAF informed us that, as of April 2025, it was investigating 42 cases of RRF suspected irregularity, but no investigations had concluded with a finding of suspected fraud. It also

informed us that it may initiate an investigation even if the project is not yet part of a payment request sent to the Commission, or had subsequently been withdrawn.

- 74** The Commission recognises as fraud cases affecting the EU's financial interests only those linked to projects included in a payment request. As a result, there is no obligation for member states to report on potential fraud cases affecting projects withdrawn from payment requests before being sent to the Commission. This interpretation differs from the one used by EPPO and the one used by the Commission for other EU funds, such as the European Structural and Investment Funds<sup>16</sup>. For pre-accession policy, the Commission has defined an even stricter approach: all irregularities, including those detected and corrected before submitting a payment request to the Commission, must be reported<sup>17</sup>.
- 75** The coordinating bodies of the four member states we visited confirmed to us that, consistent with the Commission's interpretation, fraud cases detected for projects not included in the payment request are in general not reported. However, we noted that Spain and Italy declared such cases in their management declaration submitted to the Commission after our audit visit.
- 76** In our view, member states should report all fraud cases affecting projects planned to be funded by the RRF, irrespective of whether the project was finally included in the payment request as evidence for the fulfilment of milestones or targets. This would provide a fuller picture of fraud prevalence in the RRF.

### **Some member states do not report fraud in the management declarations as soon as it is detected**

- 77** While the RRF legal framework includes provisions relating to reporting of fraud cases in the management declaration, neither the [RRF Regulation](#), the financing agreement nor the Commission guidelines define at what point in the fraud detection and investigation cycle a potential fraud case should be reported in the management declaration. Therefore, it is not clear whether a fraud case should be reported when:
- administrative/management checks conclude that there is a suspicion of fraud;
  - the suspicion of fraud has been communicated to investigative or prosecution bodies;
  - the investigation has started;

---

<sup>16</sup> [SWD\(2021\) 258](#), Statistical evaluation of irregularities reported for 2020, section 3.3.4.

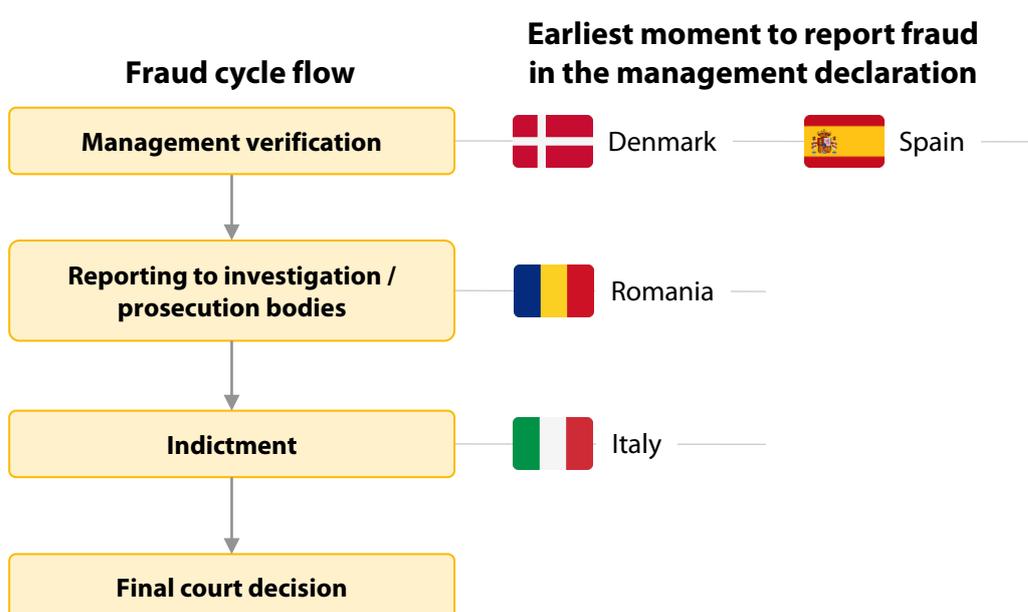
<sup>17</sup> [SWD\(2024\) 193](#), Statistical evaluation of irregularities reported for 2023, section 5.

- there is indictment (i.e. a formal accusation); or
- there is a final court decision.

In our view, member states should report suspicions of fraud as soon as they are detected.

**78** The member states we visited had adopted different approaches to the timing of reporting suspected fraud – [Figure 10](#).

**Figure 10 | Reporting suspected fraud**



Source: ECA based on information received from member states.

**79** As a result of our visits, all four countries subsequently updated their guidance on reporting fraud, but continue to report at different points in time ([Box 5](#)).

## Box 5

### Improvements in reporting fraud

#### Italy

Since December 2024, the Italian coordinating body updated the procedures, which now include the starting of indictment as the earliest moment to treat it as suspected fraud and report it in the management declaration.

### Spain

In July 2025, the Spanish coordinating body formalised a procedure to ensure that suspected fraud cases communicated by implementing bodies are included in the management declaration. This procedure had been applied for the first time in the management declaration sent to the Commission in December 2024.

### Denmark

In May 2025, the coordinating body revised the procedure, which now mentions that implementing bodies should notify suspected fraud cases not only to the audit body but also to the coordinating body.

### Romania

In August 2025, the coordinating body updated its procedure, which now obliges the RRF bodies to report in the management declaration suspected fraud cases linked to targets and milestones included in a payment request.

## There will be no mandatory fraud reporting channel to the Commission once the last RRF payments are made

- 80** While under the terms of the financing agreements member states will continue to be responsible for reporting suspected fraud after the end of the RRF, the main mechanism for them to do this – the management declarations – will no longer be required after December 2026, when the last payment must be made by the Commission. For other EU funds, member states must report irregularities, including fraud, in an integrated IT system to OLAF. The RRF Regulation does not have such a requirement. The absence of a structured mechanism in the financing agreement for reporting to the Commission after 2026 is significant, as the biggest investments are scheduled towards the end of the RRF, increasing the risk that fraud cases with high financial impact may emerge after the last RRF payment without being reported to the Commission.
- 81** Lack of data on the number and value of fraud cases reported to the Commission impacts its ability to implement corrections and to monitor whether member states have sufficiently recovered the funds from final recipients (paragraph [88](#)).

## Member states are not required to return recovered amounts to the EU budget and most recoveries will be made after RRF implementation period

### Member states are required to recover fraudulent funds from final recipients, but not to return these amounts to the EU budget

- 82** Fraud cases can have implications for RRF funding to member state in two ways. First, a confirmed fraud case can lead to the reversal of a milestone or target<sup>18</sup>. In practice, the likelihood of this is low. This is because for the majority of fraud cases, if confirmed through a final court decision, this will be most likely after the end of the RRF (paragraph 86). The RRF Regulation does not specify any financial consequences for a reversal occurring after the last RRF payment, which must take place by 31 December 2026<sup>19</sup>. Thus, the Commission must take any corrective action for reversals before this date.
- 83** Secondly, the RRF Regulation requires member states to correct the impact of individual cases of detected fraud and to take legal action to recover funds<sup>20</sup>. However, it does not define the type of other corrective actions to be taken by the member state, such as the suspension of payments to final recipients or the withdrawal of the affected project from the payment request sent to the Commission. Such corrective actions are used for other EU funds.
- 84** The RRF financing agreement specifies that member states should recover funds from final recipients. However, member states are not required to return recovered funds to the EU budget unless these are considered insufficient by the Commission<sup>21</sup>. Although this could be an incentive for member states to recover funds, it is contrary to the approach in other EU funds where all fraudulently spent funds have to be returned back to the EU budget (e.g. in Research) or have to be withdrawn and replaced by regularly spent funds (e.g. in Cohesion). In addition, in line with the financing agreements, in the case of fraud committed in a public procurement, member states should provide proof to the Commission that they have recovered amounts only from the final recipient, i.e. the contracting authority, but not, for example, from those parties, involved in fraudulent

---

<sup>18</sup> COM(2023) 545, Annex to the Commission's report on the implementation of the RRF.

<sup>19</sup> Review 02/2025: "Performance-orientation, accountability and transparency – lessons to be learned from the weaknesses of the RRF", paragraph 56.

<sup>20</sup> Regulation 2021/241, Article 22(2)(b) and Article 22(5).

<sup>21</sup> C/2024/4618, Commission's Notice – Guidance on recovery and resilience plans, Annex IV.

schemes, who have entered into contracts with recipients<sup>22</sup>. This limitation might undermine the deterrent effect of imposing recoveries.

- 85** In this context, we note that, although not specifically recommended by the Commission, one of the four sampled member states, **Italy**, applies the practice of other EU funds and withdraws projects under an ongoing fraud investigation from the payment request sent to the Commission. In addition, **Italy** and **Spain** have provisions to suspend the payment to recipients if a suspected fraud is detected.

### **Most recoveries from final recipients will be made after 2026**

- 86** The Commission informed us that in general it needs to wait for a final court decision before requesting proof from member states that funds affected by fraud were sufficiently recovered. The time lag between indictment and a final court decision can be significant. As very few RRF fraud cases had reached a court decision by the time of our audit, EPPO does not yet have data on the length of an investigation from indictment to a final court decision. The majority of respondents to our survey, 71 %, stated that it takes between 2 and 5 years from the start of an investigation to the final court decision, with a further 27 % reporting that it takes more than 5 years.
- 87** In the member states we visited, the **Italian** authorities informed us that indictment procedures were initiated in 2024 relating to projects declared in the payment request of 2021. This illustrates that in many cases confirmation of fraud cases through a final court decision will take place after the end of the RRF in December 2026.

---

<sup>22</sup> C/2024/4618, Commission notice – Guidance on recovery and resilience plans, section V, p. 18.

**88** The Commission will no longer receive management declarations after 30 September 2026<sup>23</sup>, which is the main means that member states use to inform the Commission about recoveries in the RRF. Since most corrections for fraud will take place after this date, in the absence of a structured mechanism for reporting RRF recoveries, there is a risk that the Commission might not have the information to follow-up cases and consequently to recover funds if member states have not sufficiently done so (paragraph **81**).

This report was adopted by Chamber V, headed by Mr Jan Gregor, Member of the Court of Auditors, in Luxembourg at its meeting of 16 December 2025.

*For the Court of Auditors*



Tony Murphy  
*President*

---

<sup>23</sup> COM(2025) 310, Communication from the Commission on NextGenerationEU.

---

# Annexes

## Annex I – About the audit

### Introduction

#### EU legislation on fraud

- (1) It is the joint responsibility of the EU (represented by the Commission) and the Member States to counter fraud and any other illegal activities affecting the EU's financial interests<sup>1</sup>. This obligation covers all EU revenue and expenditure programmes and all policy areas.
- (2) Fraud affecting the EU's financial interests is defined<sup>2</sup> as any intentional act or omission relating to:
  - the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds from the general budget of the EU or budgets managed by, or on behalf of, the EU,
  - non-disclosure of information in violation of a specific obligation, with the same effect, or
  - the misapplication of such funds for purposes other than those for which they were originally granted.

#### RRF management and control framework for the protection of EU financial interests from fraud

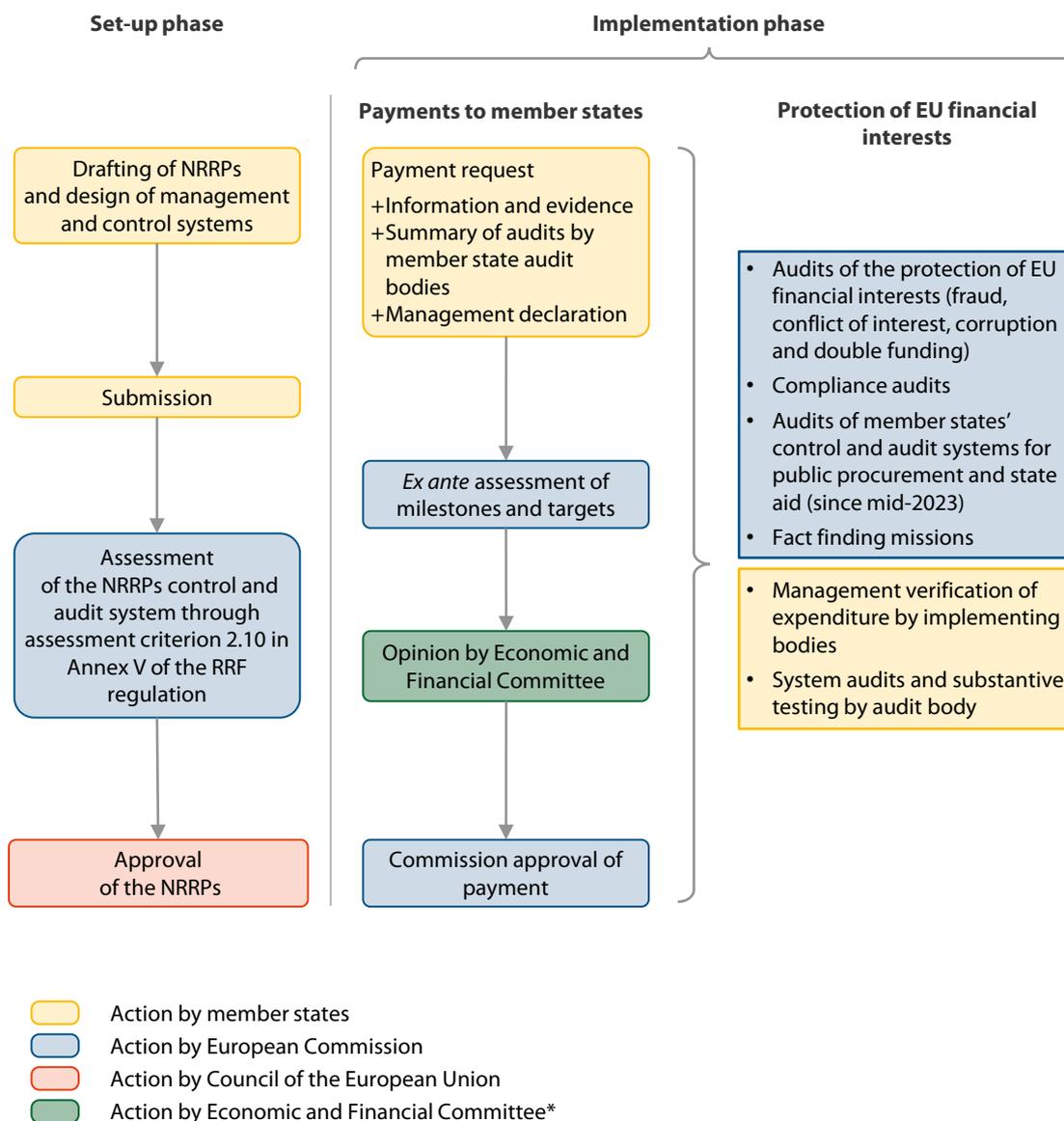
- (3) The RRF requires a dedicated control framework at Commission and member state level, ensuring that EU financial interests are protected from fraud (*Figure 1*).

---

<sup>1</sup> TFEU Article 325.

<sup>2</sup> Directive (EU) 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law (the PIF Directive), Article 3.

**Figure 1 | Elements of the Commission’s RRF control system**



\* The committee promotes policy coordination among the member states and is composed of senior officials from national administrations and central banks

Source: ECA.

### Commission anti-fraud control framework

- (4) The Commission is responsible for ensuring that EU financial interests are protected from fraud. This includes obtaining sufficient assurance from the member states that their systems are effective in preventing, detecting and correcting fraud corruption, conflict of interest (i.e. serious irregularities) and double funding<sup>3</sup>.

<sup>3</sup> RRF Regulation, Recital 54 and Article 22(1).

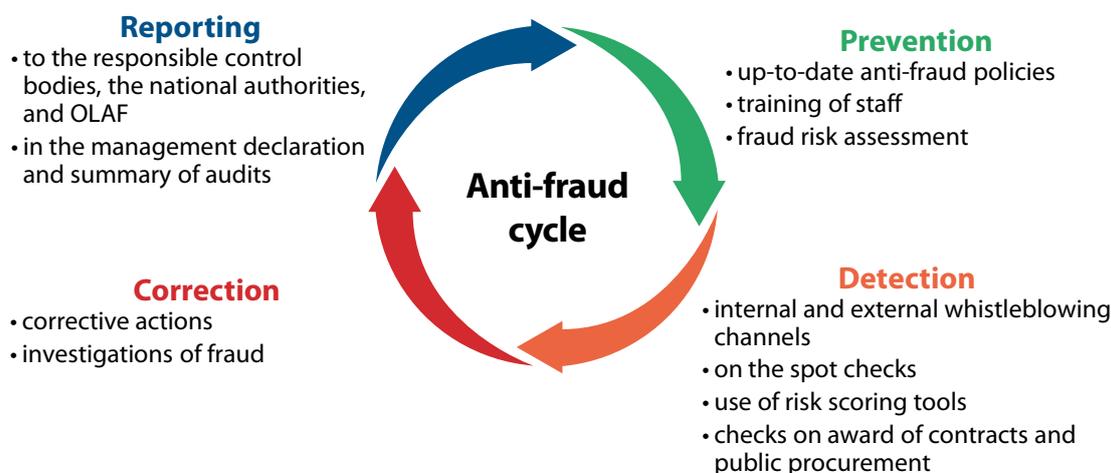
- 
- (5) The Commission's control framework for the protection of the EU's financial interests from fraud includes:
- an assessment of member states' NRRPs, which also covers checking the appropriateness of the anti-fraud control systems outlined in their plans; and
  - system audits on member states' control systems for the prevention, detection and correction of fraud and compliance with the conditions laid down in the financing and loan agreements (audits on the protection of EU financial interests).
- (6) The Commission can reduce a member state's RRF support (by reducing its allocation or recovering funds already disbursed) if it finds:
- serious irregularities (including fraud) affecting the EU's financial interests that have not been corrected by the member state; or
  - serious breaches of obligations laid down in financing or loan agreements<sup>4</sup>, such as the obligation to take appropriate measures to prevent, detect and correct fraud.
- (7) The Commission's Director-General provides an assurance declaration within the annual activity report, which is the main tool for reporting whether there is reasonable assurance on the implementation of proportionate reductions in cases of fraud, or a serious breach of an obligation of the RRF financing agreement alongside the other two pillars of assurance.
- (8) The Commission's 2023 anti-fraud strategy highlights the Commission's commitment to persistently prevent and detect RRF fraud through risk analysis and conducting audits aimed at protecting the EU's financial interests<sup>5</sup>. The Commission, in its guidelines, recommends that member state authorities cover the full anti-fraud cycle (*Figure 2*), which encompasses fraud prevention, detection, correction and reporting.

---

<sup>4</sup> Ibid., Article 22(5).

<sup>5</sup> COM(2023) 405, Commission Anti-Fraud Strategy Action Plan - 2023 revision.

Figure 2 | Anti-fraud cycle



Source: ECA, based on Commission's guidelines.

## Member state anti-fraud control framework

- (9) Member states have an obligation to operate an effective and efficient internal control system, take appropriate measures to prevent, detect and correct fraud and legal action to recover fraudulently spent funds<sup>6</sup>. Member states may use their existing national management and control system(s) and related bodies, including those used for other EU funds such as the European Structural and Investment Funds, or those involved in the management of their national budget.
- (10) When submitting their initial or revised NRRPs to the Commission, member states have to provide information on the arrangements for their system to prevent, detect and correct fraud<sup>7</sup>.
- (11) The main bodies within the member state control and audit systems are:
- Coordinating body** for RRF implementation nominated by the member state. It bears overall responsibility for monitoring the implementation of the country's NRRP on behalf of the member state and is the single point of contact for the Commission;
  - Implementing bodies (usually ministries or agencies)** responsible for implementing individual measures. These bodies, along with delegated implementing or control bodies, are tasked firstly with ensuring the fulfilment of measures, but are also responsible for checks on the absence of serious

<sup>6</sup> RRF Regulation, Article 22(1) and (2).

<sup>7</sup> *Ibid.*, assessment criterion 2.10, Article 18(4)(r) and Annex V.

irregularities (fraud, corruption and conflict of interest) to obtain necessary assurance on the protection of the financial interests of the Union for the coordinating body and the signing of the management declaration; and

- (c) **Audit body** carries out audits of systems and individual cases of support for investments and reforms, including the effective tackling of the risk of fraud, corruption, conflict of interest. This body must have functional independence from the implementation of RRF measures within the member state, as well as having sufficient resources to carry out its audit responsibilities for the RRF.

- (12) During the implementation phase, member states have to accompany each payment request with a management declaration certifying that their control systems give the necessary assurances that funds were managed in accordance with all applicable rules, in particular those on avoiding serious irregularities and double funding. Member states must also provide a summary of audits carried out, including any weaknesses identified or cases of fraud detected, and any corrective action taken.

## Audit scope and approach

- (13) The objective of this audit was to assess the effectiveness of the systems established by the Commission and the member states for the RRF in safeguarding the EU's financial interests from fraud. We assessed whether the:

- Commission, through setting key requirements and carrying out audits of member state systems, has contributed to improve the RRF anti-fraud framework;
- member states have set-up good anti-fraud prevention and detection measures; and
- procedures for reporting and correcting fraud are sufficient to protect the EU financial interests.

- (14) For the member states, we took account of evidence until December 2024, and for the Commission, until July 2025. In the absence of detailed anti-fraud requirements in the RRF regulatory framework, we assessed the effectiveness of member states' fraud prevention and detection systems against Commission guidance, which we consider to be adequate for the purpose<sup>8</sup>. For fraud reporting and correction, we used our own criteria, based on practice in the European Structural and Investment Funds, as

---

<sup>8</sup> For example, Guidance on the assessment of the internal control systems set in place by the Member States under the Recovery and Resilience Facility, European Commission, 2023; Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures, European Commission, 2014.

we consider that the Commission guidance does not provide for sufficient measures to protect the EU's financial interests.

- (15) The audit complements our [special report 07/2023 titled “Design of the Commission’s control system for the RRF”](#), which identified issues related to fraud reporting, and [special report 09/2025, “Systems for ensuring compliance of RRF spending with public procurement and state aid rules”](#), which found that the Commission had not been able to draw sufficient assurance on the effectiveness of member states’ internal control systems for RRF spending.
- (16) For this audit we:
- examined the anti-fraud responsibilities and requirements of the Commission and member states as defined in the legal framework;
  - conducted interviews and meetings with representatives from the Commission;
  - conducted interviews and meetings with representatives from a sample of RRF authorities in four selected member states (implementing bodies, coordinating bodies and audit bodies) as well as other key stakeholders involved in combating fraud in the RRF;
  - reviewed the Commission’s anti-fraud control framework, including its audit strategy, the implementation of systems audits covering the protection of EU financial interests and guidance provided to member states;
  - conducted an IT audit on the use of Arachne for fraud in the selected member states (the effectiveness of Arachne was not within our scope);
  - reviewed the selected member state anti-fraud control framework and examined the implementation of anti-fraud measures, including checks for the absence of fraud in selected targets/milestones;
  - analysed the Commission and the selected member state corrective measures; and
  - examined the selected member state reporting of detected fraud through the management declaration.
- (17) We selected four member states: Denmark, Italy, Romania and Spain. Our selection was based on several factors, including the number of EPPO RRF cases, critical and very important findings in the Commission’s PFIU audits, financial allocations for RRF, and the volume of payments made up to July 2024. In each member state we assessed the antifraud systems of the coordinating body, audit body and two

implementing bodies selected on a risk basis from those previously audited by the Commission.

- (18) Additionally, we consulted with the EPPO and OLAF to gain a deeper understanding of their roles within the RRF anti-fraud framework.
- (19) We also carried out a survey among RRF authorities on their actions to protect the RRF from fraud. We received replies from 113 RRF authorities across 24 member states. The survey was sent by email on 19 November 2024. It was directed to all member state coordinating bodies and audit bodies, as well as 107 implementing authorities assessed by the Commission in its PFIU audits. Response rates were 85 %, 67 % and 74 % respectively.
- (20) With this audit, we aim to contribute to strengthening the RRF systems to protect the EU financial interests from fraud, at both Commission and member state level. As the biggest investments are scheduled towards the end of the RRF, fraud cases are likely to emerge towards or after the end of the RRF. Our findings and recommendations also have relevance for future instruments with similar funding models to the RRF.

## Annex II – Use of Arachne in RRF

### Risk of fraud in Arachne

- (1) Arachne is an integrated IT tool for data mining and risk scoring developed by the Commission to support managing authorities in their administrative controls and management checks. It is designed to add publicly-available information to the data provided by the member states with the aim of identifying, based on a set of indicators, the projects, beneficiaries, contracts, contractors, and sub- contractors that might be susceptible to risks of fraud, conflicts of interest or other irregularities. It can potentially provide useful signals regarding possible risks to authorities and thus trigger further investigations.
- (2) Arachne defines seven categories of risk: procurement, contract management, eligibility, performance, reasonability, concentration, and reputational and fraud alerts. Arachne calculates risk scores per project, beneficiary, contract, and contractor to help identify higher risk per category.
- (3) The risk of fraud is analysed in the category “Reputational and fraud alerts”. There are 33 risk indicators in this category:
  - financial risks: overall financial performance of beneficiaries, project partners, contractors, sub-contractors and consortium members, based on financial reporting data;
  - relationship risks: existence of relationships between beneficiaries, project partners, contractors, sub-contractors and consortium members and their official representatives and related people;
  - reputational risks: involvement in activities that could possibly result in reputational damages (e.g., bankruptcies);
  - sanction risks: identification of beneficiaries, project partners, contractors, sub-contractors and consortium members or their official representatives and related people, blacklisted or appearing in any type of sanction list; and
  - change risks: any type of changes to the company structure, name, address, directors.
- (4) Each indicator is assigned value and weight between 5 and 20. Based on the available indicators and their weights, Arachne calculates the overall reputational and fraud score by aggregating the highest 10 values of the available indicators and then

dividing it by the sum of the weights of 10 available indicators weighted at the highest. The results of the calculation, along with the score for each indicator and all the relevant details, are presented in a report by the system. A project can receive a risk score between 0 and 50.

## Overall assessment of the use of Arachne (Denmark, Italy, Romania)

### Availability of guidelines

- (5) In the selected member states, we found that **Italy** has developed national guidelines which describe the legal framework for the use of Arachne and each entity in our sample prepared guidelines further describing its use. In **Romania** the implementing bodies also prepared guidelines, whereas in **Denmark** only the audit body uses Arachne and has developed the relevant guidelines.

### Use of checks and audits and monitoring risk scores on a regular basis

- (6) In **Italy** the implementing bodies and the audit body perform checks for fraud using Arachne. The implementing bodies focus their checks on beneficiaries involved in projects and the results are documented in specified checklists. The audit body uses reports from the tool for risk assessments and for compliance audits and substantive testing.
- (7) In **Romania** the coordinating body recommends that implementing bodies carry out checks in Arachne only if there are indicators of possible fraud. One of the two selected implementing bodies defined from the start of the RRF measures when in the project lifecycle Arachne must be used to check for fraud. The other implementing body has only done this in 2025 after our audit.
- (8) In **Denmark**, Arachne is exclusively used by the audit body. Once a year the projects and beneficiaries that exceed the overall or the “Reputational and Fraud Alerts” risk score of 40 out of 50 are selected by the audit body for further investigation by the implementing bodies. The implementing bodies have to review the score for each indicator, assess their controls and provide explanation to the audit body on how the implementing bodies themselves plan to mitigate the risks identified.
- (9) All three sampled member states using Arachne use the “Reputational and Fraud Alerts” to check the total score in this risk category. However, not all member states have clearly defined the stage in the project lifecycle when it should be used.  
**Regarding the monitoring** of risks in Arachne, the system recalculates risk scores on a weekly basis. When a risk score changes, previous values are preserved and displayed

in a timeline format. The tool provides an “Alert Me” functionality which allows users to receive an email when certain conditions are met. However, we found that none of the member states use this functionality either because they were not aware of it (Denmark), or they consider that its usefulness is limited (Italy).

### **Access granted to staff**

- (10) In **Italy** the coordinating body provides access to staff of implementing bodies who are directly or indirectly involved in fraud checks. In **Romania** the coordinating body provides access to staff nominated by each implementing body. In **Denmark** access is limited to only two members of the audit body responsible for data uploads and extraction

### **Uploading of accurate and sufficient data**

- (11) In **Italy** data is consistently collected and uploaded on a monthly basis by the coordinating body. In **Denmark** the audit body collects data from implementing bodies and uploads them to the tool every three months. In **Romania** implementing bodies are responsible for collecting and uploading data, and the coordinating body recommends uploads every 3 months. However, it does not monitor the quantity of data uploaded.
- (12) There is significant variation in the number of RRF projects uploaded to Arachne. As at May 2025, Italy had uploaded more than 275 000 projects, Denmark – 82 000 and Romania almost 8 000. With the exception of Italy, which closely monitors the upload of data and has uploaded 97 % of its implemented projects to Arachne, the member states do not have a comprehensive view of whether all projects have been uploaded in Arachne.

## Abbreviations

Abbreviation	Definition/Explanation
<b>AFCOS</b>	Member states designated anti-fraud coordination services
<b>DG ECFIN</b>	Directorate-General for Economic and Financial Affairs
<b>EPPO</b>	European Public Prosecutor's Office
<b>IGAE</b>	General Intervention of the State Administration (Internal control body for Spain's public sector)
<b>NRRP</b>	National recovery and resilience plan
<b>OLAF</b>	European Anti-Fraud Office
<b>PFIU</b>	Protection of the European Union's financial interests
<b>RRF</b>	Recovery and Resilience Facility

# Glossary

Term	Definition/Explanation
<b>Control milestone</b>	Specific requirement, relating to a member state's audit and control systems, which must be met before the country can receive any RRF funding.
<b>Council implementing decision</b>	Document by which, based on an assessment from the Commission, the Council approves a member state's recovery and resilience plan.
<b>Data mining</b>	Process of analysing large datasets to find information in the form of patterns and trends.
<b>Direct management</b>	Management of an EU fund or programme by the Commission alone, as opposed to shared management or indirect management.
<b>Final recipient</b>	Person or legal entity that receives RRF funds to implement a measure included in a member state's recovery and resilience plan.
<b>Irregularity Management System</b>	Application that member states use to report irregularities, including suspected fraud, to OLAF.
<b>Management declaration</b>	Statement accompanying a member state's payment request, confirming that the conditions for receiving funding have been met, all supporting information is complete and accurate, and the member state has obtained assurance that all applicable rules have been followed.
<b>Management verification</b>	Procedure combining administrative and on-the-spot checks to ensure that EU-funded goods, services and works have been delivered and that declared expenditure is eligible and complies with all applicable laws and rules.
<b>Milestone</b>	Qualitative measure of a member state's progress towards completing a reform or investment in its recovery and resilience plan.
<b>(National) recovery and resilience plan</b>	Document setting out a member state's intended reforms and investments under the Recovery and Resilience Facility.
<b>Recovery and Resilience Facility</b>	The EU's financial support mechanism to mitigate the economic and social impact of the COVID-19 pandemic and stimulate recovery and meet the challenges of a green and digital future.
<b>Target</b>	Quantitative measure of a member state's progress towards the achievement of a reform or investment.

## Replies of the Commission

<https://www.eca.europa.eu/en/publications/SR-2026-06>

## Timeline

<https://www.eca.europa.eu/en/publications/SR-2026-06>

## Audit team

The ECA's special reports set out the results of its audits of EU policies and programmes, or of management-related topics from specific budgetary areas. The ECA selects and designs these audit tasks to be of maximum impact by considering the risks to performance or compliance, the level of income or spending involved, forthcoming developments and political and public interest.

This performance audit was carried out by Audit Chamber V – Financing and administering the Union, headed by ECA Member Jan Gregor. The audit was led by ECA Member Katarína Kaszasová, supported by James Verity, Head of Private Office and Iveta Turčanová, Private Office Attaché; Judit Oroszki, Principal Manager; Tiberiu Popa, Head of Task; Adrian Rosca, Aleksejs Cekalovs, Paolo Murgia, Gabriela Barbieri, Auditors. Christos Aspris and Mattia Belli provided data support. Jesús Nieto Muñoz and Cynthia Matala-Tala provided graphical support. Valérie Tempez provided the secretarial assistance.



*From left to right:* Jesús Nieto Muñoz, Cynthia Matala-Tala, Christos Aspris, Gabriela Barbieri, Aleksejs Cekalovs, Katarína Kaszasová, James Verity, Tiberiu Popa, Adrian Rosca, Judit Oroszki, Paolo Murgia, Iveta Turčanová, Mattia Belli.

# COPYRIGHT

© European Union, 2026

The reuse policy of the European Court of Auditors (ECA) is set out in [ECA Decision No 6-2019](#) on the open data policy and the reuse of documents.

Unless otherwise indicated (e.g. in individual copyright notices), ECA content owned by the EU is licensed under the [Creative Commons Attribution 4.0 International \(CC BY 4.0\) licence](#). As a general rule, therefore, reuse is authorised provided appropriate credit is given and any changes are indicated. Those reusing ECA content must not distort the original meaning or message. The ECA shall not be liable for any consequences of reuse.

Additional permission must be obtained if specific content depicts identifiable private individuals, e.g. in pictures of ECA staff, or includes third-party works.

Where such permission is obtained, it shall cancel and replace the above-mentioned general permission and shall clearly state any restrictions on use.

To use or reproduce content that is not owned by the EU, it may be necessary to seek permission directly from the copyright holders.

Cover photo: © tong2530 – stock.adobe.com.

Figure 5 – Icons: This figure has been designed using resources from [Flaticon.com](#). © Freepik Company S.L. All rights reserved.

Software or documents covered by industrial property rights, such as patents, trademarks, registered designs, logos and names, are excluded from the ECA's reuse policy.

The European Union's family of institutional websites, within the europa.eu domain, provides links to third-party sites. Since the ECA has no control over these, you are encouraged to review their privacy and copyright policies.

## Use of the ECA logo

The ECA logo must not be used without the ECA's prior consent.

HTML	ISBN 978-92-849-6489-5	ISSN 1977-5679	doi:10.2865/3105960	QJ-01-26-001-EN-Q
PDF	ISBN 978-92-849-6490-1	ISSN 1977-5679	doi:10.2865/9261783	QJ-01-26-001-EN-N

## HOW TO CITE

European Court of Auditors, [special report 06/2026](#) “Tackling fraud in the RRF – Work in progress”, Publications Office of the European Union, 2026.

Due to the size and delivery model of the RRF it is important that the risk of fraud is well managed. We therefore examined the RRF's anti-fraud systems, at both Commission and member state level. We found that while the Commission has taken steps to improve the RRF's anti-fraud framework, there are still weaknesses. These include lack of detailed anti-fraud requirements, insufficient anti-fraud measures in some member states, and incomplete data on suspected fraud cases. These weaknesses increase the risk that EU funds may be lost to fraud. We recommend that the Commission provides more detailed guidance on tackling RRF fraud, and strengthens its own audit and verification processes. We also recommend that, for future similar instruments, detailed requirements are included in the regulations from the outset.

*ECA special report pursuant to Article 287(4), second subparagraph, TFEU.*



EUROPEAN  
COURT  
OF AUDITORS



Publications Office  
of the European Union

EUROPEAN COURT OF AUDITORS  
12, rue Alcide De Gasperi  
1615 Luxembourg  
LUXEMBOURG

Tel. +352 4398-1

Enquiries: [eca.europa.eu/en/contact](https://eca.europa.eu/en/contact)  
Website: [eca.europa.eu](https://eca.europa.eu)  
Social media: @EUauditors