OECD Public Governance Reviews

Evaluating, Updating and Monitoring Anti-Fraud Strategies

A Methodology

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Foreword

Fraud is increasingly recognised as one of the most prevalent and fastest-growing forms of crime globally. At the same time, governments face mounting pressure to strengthen public finances and invest in strategic priorities in a context of constrained fiscal space and rising global public debt. Ensuring that efforts to combat fraud are effective, relevant and efficient has therefore never been more important. Yet, many countries lack a well-defined monitoring and evaluation framework to assess the contribution of counter-fraud efforts and strengthen controls to prevent, detect and respond to fraud in a timely manner.

Funded by the European Commission, this report supports better oversight and the continuous improvement of anti-fraud measures by providing a structured and dynamic approach to evaluating, updating, and monitoring anti-fraud strategies. The methodology will help countries not only address current threats, but also adapt to future challenges. The methodology is primarily intended for entities co-ordinating the implementation, monitoring and evaluation of anti-fraud strategies (such as the Anti-Fraud Coordination Service, AFCOS, within EU Member States) but may also be useful for entities responsible for implementing an anti-fraud strategy.

The methodology is applicable to all types of anti-fraud strategies, whether adopted at the national, sectoral, regional or organisational level. It draws on examples of good practice in monitoring, evaluation and strategy updating from EU and non-EU countries, as applicable, while aligning with the European Commission's Guidelines on National Anti-Fraud Strategies and OECD standards for monitoring and evaluation (M&E). The report is complemented by an annex containing Practical Tools for M&E, intended to support countries in establishing robust monitoring and evaluation frameworks.

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Executive summary

While countries are increasingly adopting strategic frameworks to counter fraud, many still lack well-defined monitoring and evaluation frameworks to assess the contribution of counter-fraud efforts and determine whether existing measures are effective. Monitoring frameworks often remain focused on administrative reporting and activity tracking rather than assessing whether interventions are reducing fraud risks or strengthening control systems. In parallel, evaluation practices are frequently inconsistent or absent, limiting the ability of governments to assess effectiveness, demonstrate results, or generate lessons for future policy cycles. As a result, strategy updates are not always grounded in robust evidence or systematically informed by emerging fraud risks.

The report finds that monitoring and evaluation systems are most effective when they are designed early in the strategy cycle, linked to a clear intervention logic, and supported by measurable indicators and reliable baseline information. Countries with robust monitoring systems combine qualitative and quantitative methods, rely on regular and proportionate reporting arrangements, and include mechanisms for independent validation of implementation progress. Such systems can enable continuous feedback on implementation progress, identify delays and bottlenecks, highlight emerging fraud risks, and support timely adjustments to anti-fraud action plans.

Evaluation plays a distinct but complementary role by assessing the relevance, coherence, effectiveness, efficiency, impact and sustainability of anti-fraud strategies. Mid-term evaluations are particularly important for informing corrective adjustments during implementation, while end-term evaluations are essential for extracting lessons and informing the design of subsequent strategy cycles. However, in many contexts, evaluations are not systematically planned, and their findings are not consistently integrated into decision-making processes.

Beyond technical design, effective monitoring and evaluation of anti-fraud strategies also depend on clear governance and institutional arrangements. The report highlights the importance of empowering a central co-ordinating body – often the AFCOS or equivalent institution in EU Member States – with responsibility for overseeing implementation, consolidating information from implementing entities, validating data, preparing monitoring and evaluation reports, and facilitating strategic updates. At the same time, implementing authorities should retain ownership of day-to-day implementation and reporting responsibilities through designated focal points and structured reporting mechanisms.

The report further finds that participatory and inclusive approaches can significantly strengthen anti-fraud monitoring and evaluation systems. Engaging civil society organisations, academia, media, private sector actors and citizens can broaden ownership, improve the quality of analysis, strengthen accountability and generate additional information on fraud risks and implementation challenges. Participatory monitoring mechanisms, citizen feedback tools and public reporting platforms can complement government-generated data and help reinforce public trust in anti-fraud efforts.

Communication is another central pillar of effective anti-fraud strategies. Transparent communication of monitoring and evaluation results enhances accountability, supports organisational learning and increases the credibility of anti-fraud reforms. However, anti-fraud messaging must be carefully designed to avoid unintended spill-over effects. Messaging that overemphasises the prevalence of fraud may inadvertently normalise such behaviour or foster public apathy. Instead, communication strategies should focus on clear, credible and constructive messaging, tailored to different audiences and linked to concrete reform actions and accountability mechanisms.

Finally, the report underscores the importance of ensuring strategic continuity and learning across anti-fraud strategy cycles. Monitoring data, evaluation findings, and fraud risk assessments should systematically inform updates to anti-fraud strategies and action plans. Such revisions may involve adjusting strategic or operational objectives, revising indicators and timelines, reallocating resources, introducing new measures to address emerging fraud risks, or strengthening co-ordination arrangements. Ultimately, countries that invest in evidence-based monitoring and evaluation systems, structured learning processes, and transparent communication will be better positioned to strengthen resilience against fraud, improve the integrity of public governance systems, and sustain public trust over time.

1 The role of monitoring and evaluation in combating fraud

This chapter highlights the importance of adopting a strategic approach and well-defined monitoring and evaluation frameworks to counter fraud. It outlines the core components of robust M&E systems, including embedding monitoring and evaluation within the strategy cycle, strengthening data use, designing and selecting appropriate indicators, and recognising key measurement and analytical limitations.

1.1. Introduction

Integrity is one of the pillars of political, economic and social, structures, and a cornerstone of good governance (OECD, 2017[1]). Yet, no country is immune to breaches of integrity – fraud and corruption are widespread across all societies and, if not addressed, can undermine trust in public institutions, jeopardise the functioning of democracies, and harm social and economic well-being (OECD, 2024[2]). Globally, a clear trend is emerging: the scale and impact of fraud are increasing, exacerbated by developments in technology and growing risks of serious and organised crime to commit widespread, systematic fraud. According to the Association of Certified Fraud Examiners' (ACFE) Global Fraud Survey, organisations are estimated to lose 5% of funds globally to occupational fraud each year (amounting to over USD 5 trillion in losses). Furthermore, the 2025 annual report of the European Public Prosecutor's Office (EPPO) stated that the damage resulting from fraud and other crimes against the EU budget was estimated to be approximately EUR 25 billion, marking a significant increase of 22.5% compared to the previous year. More than half of this damage was linked to cross-border VAT fraud, which included the systematic involvement of criminal organisations (ACFE, 2024[3]; European Public Prosecutor's Office, 2025[4]).

Within the EU, the obligation to protect the EU budget by countering fraud and any other illegal activities affecting the EU's financial interests is a shared responsibility between the EU and its Member States.[1] The European Commission, the European Parliament and the European Court of Auditors strongly encourage the adoption of national anti-fraud strategies (NAFS) in EU Member States to effectively and efficiently protect the EU's financial interests (European Commission, 2023[5]). A NAFS not only improves the prevention, detection, and response to irregularities and fraud nationally, but also strengthens institutional co-operation and accountability, transparency for the public on anti-fraud efforts, and cross-organisational collaboration and co-ordination to address common issues jointly, such as with the European Anti-Fraud Office (OLAF), EU institutions, and other EU Member States.

Importantly, adopting a NAFS can enable countries to move towards proactive detection and prevention of fraud by bringing together resources and expertise across different areas and levels of government to address fraud in a holistic and systematic manner (OECD, 2026[6]). Against this background, there is a growing recognition that addressing modern-day fraud requires governments to move away from fragmented, agency-specific interventions to adopting a whole-of-government approach. As part of the preparatory work for the next Multiannual Financial Framework (MFF), the European Commission has launched an Anti-Fraud Architecture Review with a view to better addressing the challenges and bridging existing gaps in the protection of the EU's financial interests. The White Paper for the review notes that a key measure to strengthen prevention at the national level is through the adoption of NAFS with related action plans (European Commission, 2025[7]). The key elements of a NAFS are highlighted in the box below and further elaborated in the sub-chapter on "*Cross-cutting principles for effective M&E systems*."

Box 1.1. Key elements of a strategic approach to counter fraud

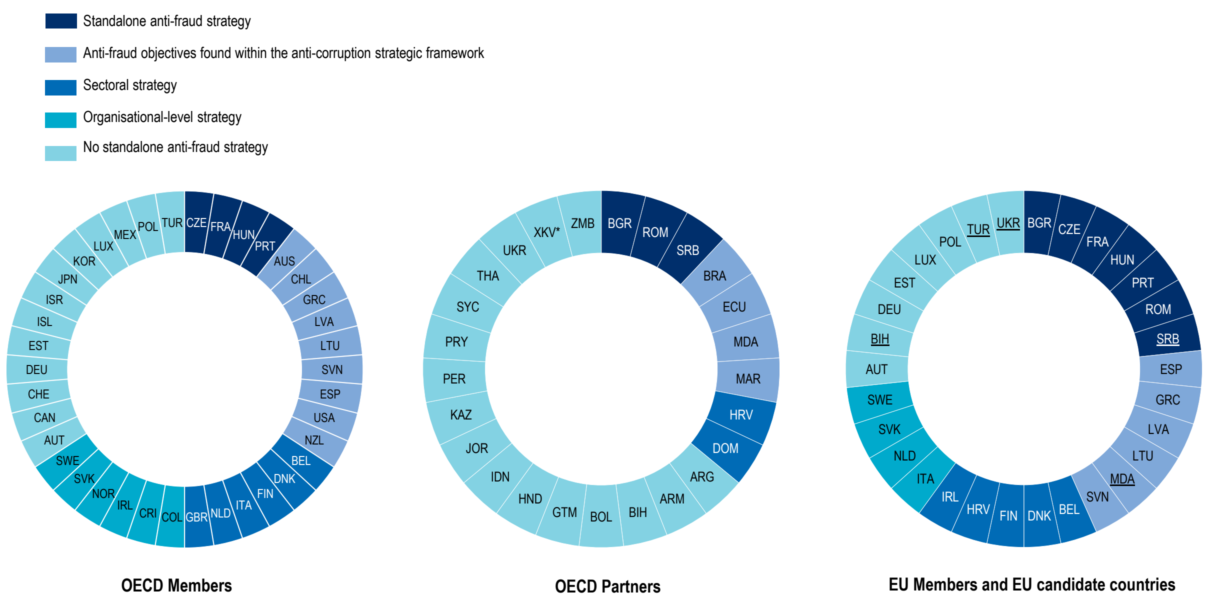
The OECD Public Integrity Indicators (PIIs) consist of specific criteria derived from best standards and practices set out in the OECD Recommendation on Public Integrity and other international legal instruments. The PIIs support countries with an objective assessment of the strengths and weaknesses of their anti-corruption and integrity systems, including the quality of strategic frameworks (e.g. National Anti-Corruption and Anti-Fraud Strategies). The European Commission's Guidelines for the elaboration of NAFS follow a similar approach to the development of a strategic approach to counter fraud. Whether a strategic framework has been adopted as a single national strategy or in another form, a strategic approach for public integrity, including countering fraud, should include the following elements:

- **Problem analysis: risk identification, analysis and mitigation**: the problem analysis provides the foundation of the anti-fraud strategy and involves conducting a fraud risk assessment to assess the nature, extent and impact of fraud in the country, including relevant fraud risks. This preparatory stage should also include an assessment of the opportunities and challenges that may facilitate or hinder the implementation of an effective anti-fraud strategy (such as existing legislation, organisation, procedures, means and resources, and co-operation between relevant anti-fraud institutions), to select the most effective risk mitigation measures upon the development of the strategy and action plan.
- **Strategy design**: **prioritising the objectives, policy consultation and co-ordination:** following the completion of a comprehensive problem analysis and fraud risk assessment, the next step is to develop an anti-fraud strategy which should mitigate the identified risks and challenges, ensuring that there is coherence across the involved entities, policies and objectives. This involves identifying and prioritising the anti-fraud objectives, covering the stages of the anti-fraud cycle, and consulting and co-ordinating among the relevant anti-fraud stakeholders.
- **Developing indicators with baselines, milestones and targets:** performance indicators are key elements that demonstrate the progress made (or the results reached) towards the anti-fraud strategy's objectives. Indicators can be based on quantitative or qualitative data, allowing for benchmarking to assess the effectiveness of different interventions in the anti-fraud strategy.
- **Drafting the action plan, distributing responsibilities and costing activities:** the action plan is the primary instrument for implementing the anti-fraud strategy. The action plan should include the proposed objectives, measures, responsible institutions, indicators and respective data sources, estimates of the capital and operational expenditures and any additional costs, and be publicly available.
- **Implementing, monitoring, evaluating and communicating the results:** finally, the anti-fraud strategy should include a robust monitoring and evaluation framework to assess progress to achieving strategic objectives and inform updates or revisions to the anti-fraud strategy and action plan. The benefit of monitoring and evaluation for management, policy design, and organisational learning also depends significantly on how the progress and results of the strategy are communicated. As such, communication is an integral part of the anti-fraud strategy and its monitoring and evaluation framework.

Source: Adapted from (OECD, 2024[8]; OECD, 2020[9]; European Commission, 2016[10]; OECD, 2017[1]).

The 2026 OECD Anti-Corruption and Integrity Outlook shows that countries are increasingly adopting dedicated frameworks to fight fraud, with approaches varying from integrating anti-fraud objectives in existing anti-corruption and integrity frameworks to adopting stand-alone national, sectoral and organisational anti-fraud strategies to safeguard public funds (see Figure 1.1). Out of 63 OECD Member and partner countries, including 25 EU Member States and 5 EU candidate countries, 7 countries (11%) have national, comprehensive anti-fraud strategies in force, and 19 countries (30%) have strategies adopted at the level of an individual ministry or agency ("organisational-level strategies"). Furthermore, 10 countries (16%) have anti-fraud strategies for a specific sector of the economy, an area of public spending, or a dedicated funding scheme (OECD, 2026[6]).

Figure 1.1. Anti-fraud strategies in OECD Members/Partners & EU Members and candidate countries



Note: Underlined countries in "EU Members and EU candidate countries" are candidates for membership to the European Union.
The OECD Secretariat conducted research on 63 Member and partner countries to identify publicly available, up-to-date anti-fraud strategies. Standalone anti-fraud strategies are adopted by the central government and are not dedicated to a single activity or programme. Sectoral strategies tackle fraud in a specific sector of the economy, programme, or funding scheme. Organisational-level strategies contain anti-fraud objectives related to the activities of a ministry or public agency. The categories of anti-fraud strategies are not mutually exclusive, and countries can have several types of strategies at once. However, for visualisation purposes, only one type of strategy is displayed per country, giving preference to national-level strategies. For example, a country that has a standalone national anti-fraud strategy and anti-fraud objective(s) found within the anti-corruption strategic framework is only displayed once, for the former category.
Source: (OECD, 2026[6])

Although more countries are adopting strategic frameworks to counter fraud, many still lack well-defined monitoring and evaluation (M&E) frameworks to assess the contribution of counter fraud efforts and inform whether existing measures are effective. The 2026 Anti-Corruption and Integrity Outlook highlights this as a broader trend: among the 46 OECD Member and partner countries that have relevant strategic objectives on anti-corruption and integrity in place, less than half of countries make use of outcome-level indicators and evaluation to demonstrate the concrete advantages of integrity improvements, and only 37% of the countries had an end of term evaluation planned as a formal activity (OECD, 2026[6]).

M&E frameworks are fundamental concepts to understand how anti-fraud strategies are implemented, whether the strategy is achieving the desired results, and ultimately whether fraud is reduced. To keep pace with evolving fraud risks, anti-fraud strategies should be accompanied by a robust M&E framework to ensure that strategies remain living, evidence-based documents that are equipped to address current threats but also emerging fraud risks. Additionally, ensuring that the results and progress under anti-fraud strategies are communicated with both internal and external stakeholders is a key transparency measure, enabling accountability and increasing the credibility of integrity efforts to stimulate future action.

Although interconnected concepts, M&E are distinct activities that serve different but complementary purposes:

- **Monitoring** corresponds to a routine process of evidence gathering and reporting to ensure that resources are adequately spent, outputs are successfully delivered, and milestones and goals are met during the life cycle of the project. For monitoring, it is necessary to systematically collect information on specified indicators to provide the main stakeholders of an ongoing initiative with insights about progress and challenges in its implementation.
- **Evaluation**, in turn, is a structured and objective assessment of an ongoing or completed initiative, its design, implementation and results. The goal of evaluation is to determine the relevance and fulfilment of objectives, its coherence, efficiency, effectiveness, impact and sustainability, as well as the worth or significance of a policy intervention. Above all, evaluations should trigger learning and enable continuity and coherence over time (OECD, 2020[11]).

Against this background, the report sets out an integrated methodology for monitoring, evaluating and updating anti-fraud strategies. The objective of the report is to strengthen efforts for comprehensive oversight and continuous improvement of anti-fraud measures, by providing a structured, dynamic approach to managing anti-fraud strategies that not only respond to current threats but adapts to future challenges. The methodology is primarily intended for entities co-ordinating the implementation, monitoring and evaluation of anti-fraud strategies (such as the Anti-Fraud Coordination Service, AFCOS, within EU Member States) but may also be useful for implementing entities of an anti-fraud strategy. The methodology is applicable to all types of anti-fraud strategies, regardless of whether a national, sectoral, regional or organisational-level approach has been chosen. The report is complemented by an Annex including Practical Tools for M&E, intended to equip countries with the necessary resources to establish a robust M&E framework:

- Tool 1: Sample Questionnaire for Evaluation – *Evaluation tool*
- Tool 2: Catalogue of Outcome and Impact Indicators – *Evaluation tool*
- Tool 3: Checklist for Updating Anti-Fraud Strategies and Action Plans – *Evaluation and Update tool*

There is not a single, universally accepted legal definition of “fraud” that applies globally (OECD, 2026[6]). For the purposes of this report, the definition of fraud to the EU’s financial interests set out in Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union’s financial interests by means of criminal law (the PIF Directive) will be used to ensure that there is a clear understanding of the various components of fraud affecting the EU’s financial interests (Box 1.2).

Box 1.2. Definition of Fraud under Article 3.2 of the Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (PIF Directive)

(a) in respect of non-procurement-related expenditure, any act or omission relating to:

(i) the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds or assets from the Union budget or budgets managed by the Union, or on its behalf;
(ii) non-disclosure of information in violation of a specific obligation, with the same effect; or
(iii) the misapplication of such funds or assets for purposes other than those for which they were originally granted;

(b) in respect of procurement-related expenditure, at least when committed in order to make an unlawful gain for the perpetrator or another by causing a loss to the Union's financial interests, any act or omission relating to:

(i) the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds or assets from the Union budget or budgets managed by the Union, or on its behalf;
(ii) non-disclosure of information in violation of a specific obligation, with the same effect; or
(iii) the misapplication of such funds or assets for purposes other than those for which they were originally granted, which damages the Union's financial interests;

(c) in respect of revenue other than revenue arising from VAT own resources referred to in point (d), any act or omission relating to:

(i) the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the illegal diminution of the resources of the Union budget or budgets managed by the Union, or on its behalf;
(ii) non-disclosure of information in violation of a specific obligation, with the same effect; or
(iii) misapplication of a legally obtained benefit, with the same effect;

(d) in respect of revenue arising from VAT own resources, any act or omission committed in cross-border fraudulent schemes in relation to:

(i) the use or presentation of false, incorrect or incomplete VAT-related statements or documents, which has as an effect the diminution of the resources of the Union budget;
(ii) non-disclosure of VAT-related information in violation of a specific obligation, with the same effect; or
(iii) the presentation of correct VAT-related statements for the purposes of fraudulently disguising the non-payment or wrongful creation of rights to VAT refunds.

Source: (Official Journal of the European Union, 2017[12])

1.2. Cross-cutting principles for effective M&E systems

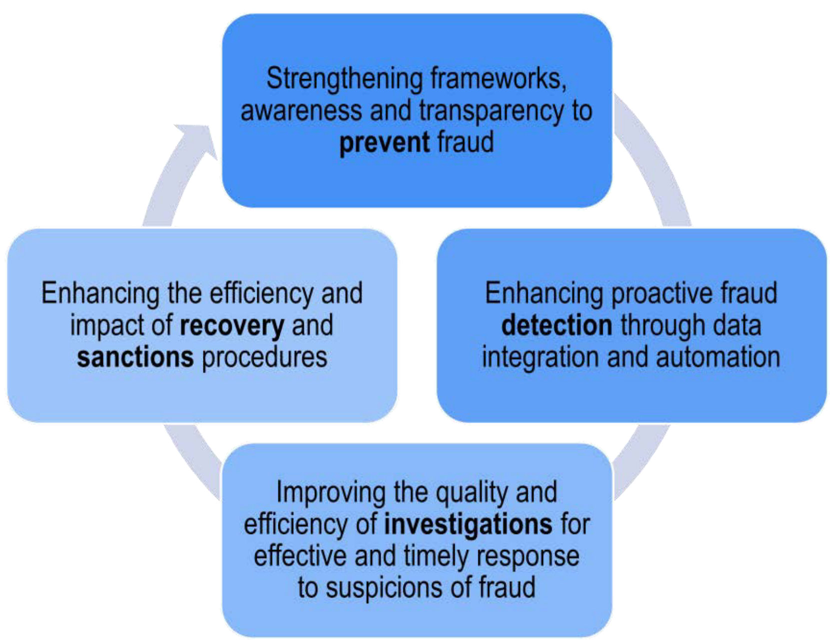
While M&E are distinct functions, their effectiveness depends on a set of shared preconditions. These conditions ensure that M&E are not a stand-alone or retrospective exercise, but an integral part of the strategy cycle. In addition, both functions rely on common principles related to data use, indicator selection and design, and the recognition of measurement and analytical limitations, which are outlined in this sub-section.

1.2.1. Embedding M&E in the strategy cycle: objectives, implementation planning, and intervention logic

Monitoring and evaluation are most effective when they are embedded in the design phase of an anti-fraud strategy, rather than introduced at implementation or closure stages. Early integration enables the establishment of baseline conditions against which progress and results can later be assessed (Johnsøn and Søreide, 2013[13]). It also ensures that data needs, indicators, and reporting mechanisms are designed in parallel with strategic interventions. A clear intervention logic is therefore required, setting out how the strategy is expected to produce change. This begins with well-defined strategic objectives, which serve as the foundation for implementation planning, indicator development, and subsequent evaluation (OECD, 2017[1]; OECD, 2020[9]).

Strategic objectives should be directly informed by fraud risk assessments and a robust problem analysis, ensuring that the anti-fraud strategy responds to the most significant vulnerabilities. The objectives may be further broken down into sub-objectives, measures, activities, indicators, milestones, and targets. The European Commission's Guidelines on National Anti-Fraud Strategies emphasise that objectives should cover all stages of the anti-fraud cycle and reflect both expenditure and revenue-related risks, where relevant. They should also be aligned, where applicable, with broader national anti-fraud and anti-corruption strategies. Importantly, objectives should remain limited in number to ensure prioritisation, feasibility, and effective follow-up, and should be formulated according to the SMART criteria (specific, measurable, achievable, relevant, and time-bound), taking into account available resources (European Commission, 2016[10]).

Figure 1.2. Example primary (strategic) objectives following the anti-fraud cycle



Source: OECD Secretariat.

Once strategic objectives are defined, implementation planning should translate them into concrete and operational activities. Action plans should clearly specify responsibilities, timelines, and expected outputs, allowing both implementers and external stakeholders to understand what will be done, by whom, and when (Hoppe, 2013[14]). They should also identify how progress and results will be measured, thereby linking operational delivery to the M&E framework. This intervention logic should be expressed in a results chain that articulates the causal pathway from inputs and activities to outputs, outcomes, and intended impacts. Result chains can plot out the relationship between the different goals of the strategy and clarify which activities will be carried out, along with the intended *inputs*, *outputs* and *outcomes* for each of them. This is specifically what will be monitored and evaluated to determine the success of a strategy.

Alternatively, a Theory of Change (ToC) approach may be used to provide a more flexible conceptual mapping of how and why change is expected to occur, including assumptions and contextual factors influencing implementation. As such, a ToC involves outlining the activities and their inputs, outputs and outcomes, as well as the underlying assumptions about how each activity will bring about changes towards achieving the strategic goals of an anti-fraud strategy. This is essential to reduce the risk that activities are ineffective, irrelevant, or have unwanted side-effects (Pyman and Heywood, 2024[15]). While the ToC is based on causal logic, it also requires an explanation for the causal pathway (*if* X happens, *then* Y will follow, *because* predetermined conditions have been fulfilled) (Johnsøn, 2012[16]).

Overall, effective monitoring and evaluation rely on a set of interconnected foundations, including early integration into strategy design, a coherent intervention logic, and clear links between objectives, activities, and results. These elements ensure that M&E systems are grounded in a structured and measurable framework, enabling both performance assessment and learning. The following sections build on these foundations by examining in greater detail the development of indicators, the use of data, and key considerations in measurement and analysis.

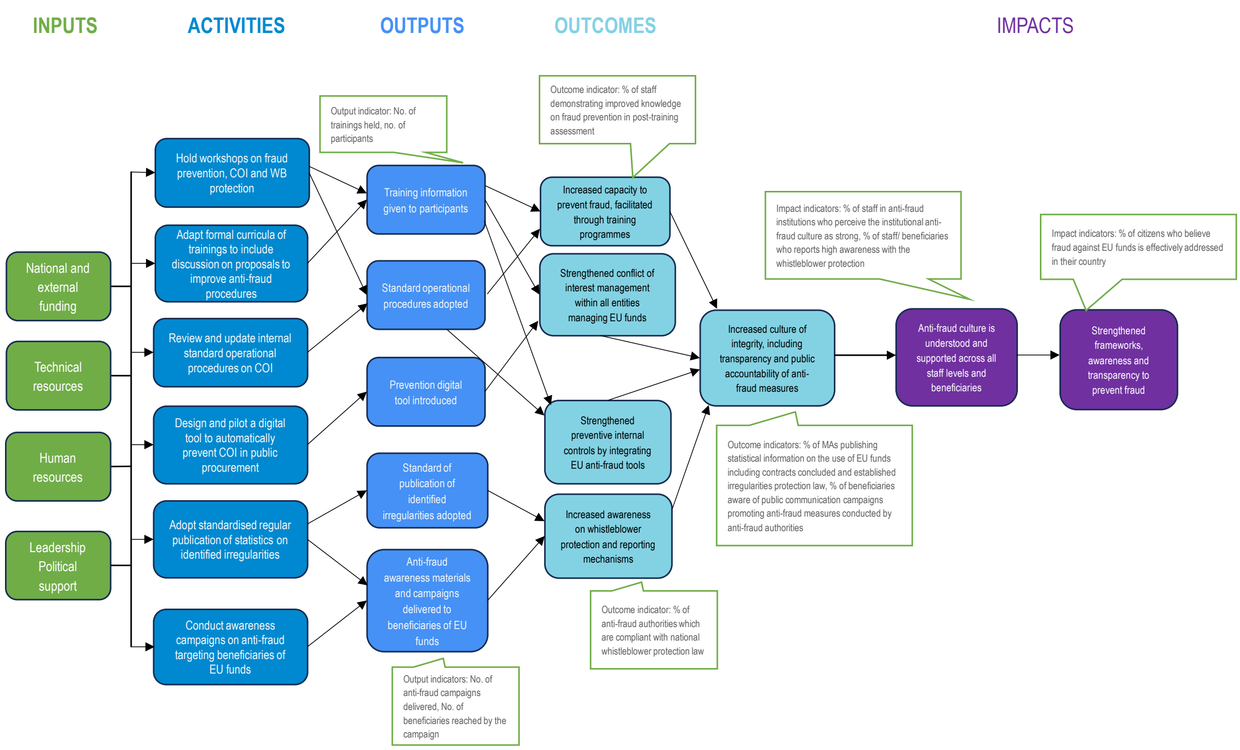
1.2.2. Developing and selecting indicators with baselines, milestones and targets

Once policymakers have a clear picture of the specific issues to be addressed and the outcomes they expect from the strategy, appropriate indicators need to be identified to represent each objective. Indicators provide measures that operationalise objectives to assess whether an objective is fulfilled. They can be based on quantitative or qualitative data and should reflect changes connected to the anti-fraud strategy (Georgieva-Andonovska, 2016[17]). Monitoring implementation using indicators also allows for identifying risks as well as upcoming challenges and opportunities during the implementation process and can therefore serve as a valuable management tool to inform operational decision making. This allows for benchmarking that can assess the effectiveness of different interventions in the strategy and in other parts of the public integrity system. There are four types of indicators that are relevant for the objectives in the anti-fraud strategy and its corresponding action plan:

- **Input indicators** are the resources spent, or activities carried out to fulfil a specific purpose (e.g. staff, funds, time, equipment).
- **Output indicators** refer to actions that have been completed, such as establishing new practices or procedures, training staff or adopting a conflict-of-interest policy. Output indicators show that proposed actions are taking place along the planned timeline and allow for adjustments to the timeline if unforeseen logistical challenges arise.
- **Outcome indicators** measure the extent to which actions under an anti-fraud strategy are having the desired short- and medium-term effects, such as improved inter-institutional co-operation or increased use of whistleblowing channels. Outcome indicators should not be defined for each action (or measure) but rather for operational (second level) objectives.
- **Impact indicators** capture the broader, long-term effects of anti-fraud strategies, such as achieving a strong anti-fraud culture, an increased trust in anti-fraud institutions or strengthened capacities to prevent and detect fraud. These indicators are typically defined at the level of strategic objectives (first level), or at the level of the strategy as a whole. Outcome and impact indicators are therefore traditionally more relevant for the anti-fraud strategy itself, whereas the action plan typically focuses on activities, deliverables, and output indicators (OECD, 2025[18]).

Importantly, indicators should be linked to the different parameters of the Theory of Change (ToC) or results chain to provide information on whether the anti-fraud strategy is achieving its intended objectives at the output, outcome or impact level (Johnsøn, 2011[19]). For example, an overarching objective of an anti-fraud strategy may be to improve collaboration amongst the various anti-fraud stakeholders. To achieve this, a *secondary strategic (or operational) objective* may be to enhance the anti-fraud strategy lead (i.e. AFCOS or other) co-ordination mandate and capacities. Output level indicators in this case could be the number of strategy lead co-ordination meetings with cross-institutional participation and the percentage of managing authorities that rate the co-ordination as beneficial towards supporting their respective anti-fraud activities. The expectation is then clear that once these (and potentially other) indicators are fulfilled, the objective will be met, which, in turn, will then contribute to the fight against fraud. An example of linking indicators to the different parameters of a results chain is provided in Figure 1.3 below.

Figure 1.3. Example of Theory of Change (ToC) with indicators: Implementing a set of measures under the prevention phase of the anti-fraud cycle



Source: Elaborated by OECD Secretariat, adapted from (Johnsøn, 2011[19]).

The indicators and monitoring mechanisms should be agreed upon during the design phase of the anti-fraud strategy to outline how the strategy lead may assess the effectiveness of given actions, objectives and the overall strategy. With that noted, monitoring is an ongoing effort; as fraud risks and organisational needs evolve, indicators should be reviewed and adjusted accordingly over time to ensure that efforts to fight fraud are effective. Strategy leads should therefore revisit the indicators once the implementation and monitoring begin to assess whether the selected indicators are still relevant and whether data collection is possible at the defined intervals to inform the decision process on the updating and revision of the action plan. In this regard, strategy leads may consider establishing formal mechanisms to review and adjust indicators, baselines, and targets when there are significant changes to fraud risks, the institutional context, or in the conditions for implementing the strategy. This would support the continued relevance of monitoring and evaluation systems and ensure that they continue to provide useful information for decision making.

Unlike monitoring exercises which typically consider output indicators, evaluations should place more emphasis on outcome and impact indicators. Nevertheless, it should be noted that while outcome and impact indicators are valuable tools to assess the effectiveness and impact of a strategy, they do not serve as definitive evidence as to whether a strategy is effective; all outcome indicators are influenced by external factors that are indirectly related to a strategy, which is why multiple indicators should be used to measure the effectiveness of an objective. For instance, using perception-based indexes as the sole outcome-level indicators for an anti-fraud strategy is discouraged, as variations cannot be exclusively attributed to the strategy and do not always correspond to changes in actual levels of fraud or corruption. Indeed, a series of high-profile fraud scandals could worsen perceptions of fraud in a society, even though these revelations might be due to strengthened investigations, enhanced transparency, or decreased impunity, whereas a low perception of fraud could indicate that a large portion of fraud remains undetected or underreported (Pyman, 2017[20]). Triangulating macro-level indexes such as perception-based indicators with "objective" outcome or impact-level indicators based on undisputed facts (e.g. fraud losses measured in monetary terms or volume of fraud reports) is therefore advisable where resources permit (Johnsøn, 2011[19]).

Identifying relevant indicators for a national anti-fraud strategy depends on the strategic goals and objectives of each organisation, with consideration given to the availability, frequency and ease of data collection, resources, and existing information flows and ownership of data. With this said, Box 1.3 below includes a few key considerations that should be considered when formulating indicators.

Box 1.3. Key considerations when developing indicators

- **Use clear and practical indicators:** Focus on feasible indicators to monitor policy implementation and impact, avoiding overly ambitious attempts to measure nearly immeasurable concepts without adequate resources. Emphasise concrete results over abstract notions like "reduction of fraud". Indicators should not try to measure several aspects at once but focus on one element of the objective. The indicators should be developed according to the SMART criteria, meaning they need to be specific, measurable, achievable, realistic, and time bound.
- **Define where the data are produced and who is responsible for providing them:** For each indicator, clarify which area, unit or function is responsible for collecting the necessary information to inform the indicator, how the data are collected and how often or at what frequency data are collected. Defining an elaborate indicator that relies on a broad survey of the public might be an interesting perception proxy, however, without adequate financial and human resources, it could be difficult to produce at a mature level.
- **Keep resources in mind:** Acknowledge that measuring success requires resources. While strategies may propose ambitious methods for measuring progress, implementation may falter without adequate resources. Where possible, use information that is already collected or can be easily accessed, for example, the number of disciplinary investigations. Where this is not possible, allow for additional costs (financial and personnel) of collecting data.
- **Anticipate difficulties and risks:** Reflect on possible difficulties and risks of collecting and analysing data and draw up potential solutions to avoid these.
- **Establish baselines:** Provide a starting point for measurement by determining baseline data for each indicator. Historical data or initial assessments can contribute to establishing these baselines.
- **Set targets, including target dates:** Establish targets for each indicator, defining what the expected performance is for a set date.

- **Consider limitations of quantitative indicators:** Acknowledge that impact may not always be fully captured through numbers alone. Identify what each indicator can and cannot show and avoid drawing conclusions beyond its scope. Complement quantitative data with qualitative evidence (such as case reviews, stakeholder feedback, or process evaluations) to understand how outcomes are achieved. For instance, the number of detected conflict-of-interest cases does not reveal how these cases are handled, so it should be paired with qualitative insights on decision making and follow-up.
- **Check validity of the measurement defined:** The defined indicators need to measure what they are set out to do or put differently, by fulfilling all indicators set for an objective, can it be assumed that the objective has been reached? To do so, backward mapping can be helpful. This means that, assuming all indicators are fulfilled, is there still the possibility that the objective is not achieved? If not, how can this gap be filled? In some cases, there may not be enough direct indicators available and proxy indicators might need to be used.
- **Avoid adverse incentives:** Some indicators can unintentionally encourage undesirable behaviour. For example, an indicator such as "reduction in the number of reported fraud cases" may incentivise underreporting or discouraging complaints in order to show progress, which can obscure the true scale of fraud rather than reduce it. Mitigate this risk by:
  - Communicating that an increase in detected or reported fraud can reflect stronger detection systems and improved trust in reporting mechanisms.
  - Pairing this indicator with others (e.g. detection rates, investigation outcomes, recovery of funds) to ensure a balanced interpretation of performance.
  - Setting realistic expectations that improved systems may initially lead to higher reported fraud, reflecting better oversight rather than worsening performance.
- **Avoid the use of output measures for outcome indicators:** A common mistake in designing indicators is using output measures as outcome indicators. When selecting appropriate indicators for an anti-fraud strategy and action plan, it is key to remember what each indicator is intended to measure: outcome indicators should measure outcomes (are the actions under the strategy having the desired short- and medium-term effects?), whereas output indicators measure whether actions are taking place along the planned timeline.
- **Avoid presenting measures as targets or outcomes:** Where measures are presented as targets (e.g. 'train 100 civil servants on new public procurement rules') or outcomes (e.g. 'improve conflict of interest detection by training civil servants on new public procurement rules'), it becomes difficult to define meaningful indicators with clear baselines and targets, and to monitor progress or adjust over time.

Source: Adapted from (Council of Europe, 2013[21]; Schumann, 2016[22]).

Examples of data sources can include public opinion surveys, public sector diagnostics, cross-country surveys or combined surveys. Table 1.1 presents examples of potential data sources for indicators measuring anti-fraud strategies.

Table 1.1. Potential data sources for indicators measuring anti-fraud strategies

Data source	Description	Examples
Administrative data	Quantitative information compiled routinely by government institutions, oversight bodies, international organisations or civil society groups.	• Number of reports relating to suspected fraud received in a given time frame • Data on the use of web-based tools for interacting with citizens • Percentage of undue payments successfully recovered compared to the total value of irregularities/fraud identified annually • Percentage of suspected fraud cases resulting in follow-up actions (investigation, audit, mitigation measures) • Percentage of anti-fraud officers who received training on anti-fraud • Estimated total value of fraud losses identified over a given period, and proportion of those losses relative to total programme expenditure
Public surveys	Information gathered through surveys of the general public's experiences or perceptions.	• Questions on perceived levels of fraud overall or in different government institutions or services • Questions on perceived accessibility and ease of using fraud reporting channels (whistleblower reporting tools) • Questions asking whether respondents have personally experienced or been targeted by fraud in their interactions with public services (e.g. being asked to provide false information, encountering falsified documents, or being affected by fraudulent benefit or procurement claims) • Questions asking whether respondents have reported suspected fraud, and if not, the reasons for not reporting (e.g. lack of trust, fear of retaliation, lack of knowledge) • Questions on satisfaction with how authorities handled reported fraud cases
Enterprise surveys	Information gathered through surveys of private companies. Enterprise surveys can be disaggregated by sectors, or size, for instance.	• Questions asking for the perceived fraud overall or in different institutions or services, e.g. percentage of firms identifying fraud as a major constraint
Staff surveys	Information gathered through surveys of employees/civil servants.	• Are you confident that if you report suspected fraud in your organisation, it will be investigated thoroughly and impartially? • Do you know how to recognise common fraud risks relevant to your role (e.g. false claims, falsified documents, manipulation of procurement processes)? • Do you feel adequately trained to prevent and detect fraud in your day-to-day work? • In your view, how effectively does your organisation detect and respond to fraudulent activities? • Have you observed or suspected fraud in your organisation in the past 12 months? • To what extent do managers actively promote fraud awareness and compliance with anti-fraud rules?

Expert surveys	Information gathered confidentially from individuals with specialised knowledge based on their experience or professional position. The choice of experts is crucial and must be tailored to the questions being asked.	• Extend to which experts consider a given policy measure or mechanism as effectively implemented in practice, e.g.:
		  ○ In practice, fraud risk assessments are systematically conducted and inform the design of control measures in high-risk programmes.
		  ○ In practice, data analytics tools are effectively used to detect potentially fraudulent transactions or claims.
		  ○ In practice, internal control systems (e.g. segregation of duties, verification procedures) are effective in preventing and detecting fraud
		  ○ In practice, mechanisms for reporting suspected fraud (including whistleblowing channels) are trusted and lead to follow-up action
		  ○ In practice, fraud investigations are carried out in a timely and thorough manner, leading to appropriate sanctions or recovery of funds

		○ In practice, co-ordination between audit, investigation and prosecution bodies is effective in addressing fraud cases
Focus groups	Focus groups bring together structured samples of a range of social groups to gather perceptions in an interactive group setting where participants can engage with one another. Focus groups can be quicker and less costly than large representative surveys.	• What are the main challenges faced by private firms wishing to report irregularities and fraud in public procurement processes? • Level of awareness of middle management of fraud and corruption risk management • Experiences of vulnerable citizen groups with access to public services
Observations	Data gathered by researchers or field staff. This information can be collected through in-depth case studies or systematic observations of a particular institution or setting.	• Observation of how fraud risk assessments are conducted (e.g. whether relevant data is used, key risk areas identified, and mitigation measures clearly defined) • Observation of the functioning of complaint-handling or fraud reporting procedures (e.g. accessibility, tracking of cases, feedback to complainants) • Assessment of how lessons learned from past fraud cases are incorporated into updated controls or procedures
Documents and legislation	Information culled from written documents. Can be used to verify the existence of certain regulations, products and procedures.	• Do public entities periodically publish data on anti-fraud? • Primary and secondary legislation related to fraud • Government decrees, regulations, or circulars establishing anti-fraud frameworks or co-ordination mechanisms • Audit reports and recommendations issued by supreme audit institutions or internal audit bodies • Memoranda of understanding or co-operation agreements between relevant authorities

Source: Adapted from (OECD, 2023[23]) based on information adapted from (United Nations, 2011[24]) (Parsons, 2013[25]) (Kaptein, 2007[26])

A catalogue of sample outcome and impact-level indicators based on common anti-fraud strategic and operational objectives, including potential data sources, is included in Annex B 'Catalogue of outcome and impact-level indicators.'

1.2.3. Acknowledging and mitigating measurement and analysis limitations in M&E

Monitoring and evaluation of anti-fraud strategies rely on data that is often partial, context-dependent, and subject to interpretation. As a result, both monitoring and evaluation exercises are vulnerable to methodological and cognitive biases, as well as limitations in data quality, availability, and comparability. If these constraints are not explicitly recognised and addressed, they can lead to misleading conclusions about performance, effectiveness, or impact. This section therefore outlines key approaches to identifying, acknowledging, and mitigating measurement and analysis limitations in order to strengthen the robustness, credibility, and usability of M&E findings for anti-fraud strategies:

- **Increase awareness of potential biases.** Openly acknowledging biases helps raise awareness, fosters critical discussion of their likely effects, and supports the adoption of additional measures or processes to address them.
- **Proactively identify unintended consequences**. Unintended consequences can be difficult to anticipate. Reflecting on those that have already occurred in similar contexts can provide insight into outcomes that are likely to arise in the future.
- **Triangulate data**. Use multiple sources of information to validate and cross-check findings when assessing outcomes or impacts. For example, the OECD Public Integrity Indicator (PII) 3.2 on the grounding of evidence in anti-corruption strategies asks whether the problem analysis draws on at least four different sources from a list of eight. This list includes indicators from international organisations or research institutions; employee, household, business, or other surveys; data from public registries (e.g. law enforcement, audit institutions, national statistics offices); published research from national or international organisations or academic institutions; and commissioned studies. (OECD, 2025[27])

- **Use 'critical friends.'** Involving individuals external to the evaluation process can help challenge groupthink, raise counterarguments, and offer alternative interpretations. This approach is partially reflected in OECD PII Indicator 3.4 on the inclusiveness and transparency of intergovernmental and public consultations. (OECD, 2025[28])
- **Ensuring there is a methodology plan**. Establishing clear data and analysis protocols prior to data collection can help reduce the likelihood of monitoring actors seeking out information that confirms their own beliefs.
- **Prioritise the safety and comfort of participants**. This is to encourage participation and help to inspire honest responses. For stakeholders, for example, this could include tailoring surveys in ways that are appropriately worded.
- **Being methodologically transparent.** Providing full methodological accounts surrounding measurement and analysis enables it to be replicated. For example, this could be demonstrated by requiring that monitoring reports are published for all action plans, at least once a year, and available (publicly or to relevant stakeholders) no later than 4 months after the defined reporting schedule. (Pasanen, 2025[29]; Schütte, 2017[30]; OECD, 2024[8])

Taken together, these approaches highlight that credible monitoring and evaluation depend not only on the availability of data and indicators, but also on a conscious and structured effort to recognise and manage their inherent limitations. Embedding safeguards against bias, strengthening transparency, and diversifying sources of evidence are therefore essential elements of robust M&E systems. Within the broader set of cross-cutting principles presented in this chapter, these considerations reinforce the need for methodological rigour and critical reflection throughout the design, implementation, and interpretation of M&E activities in anti-fraud strategies.

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Note

[1] Article 325(1) of the Treaty on the Functioning of the European Union, TFEU

2 Evaluating anti-fraud strategies

This chapter sets out operational actions to support countries in evaluating anti-fraud strategies. It outlines key evaluation questions by adapting the OECD-DAC evaluation criteria to anti-fraud strategies, provides guidance on the timing and methods of evaluations, and defines governance and institutional responsibilities for conducting them. The chapter emphasises the importance of identifying stakeholders, roles, and decision-making processes early in the evaluation process, developing a Theory of Change during strategy design, and assessing both the financial and non-financial impacts of fraud to support evidence-based anti-fraud initiatives.

2.1. Introduction

While monitoring enables those charged with strategy or project implementation and oversight to assess if they are advancing in the achievement of objectives, strategy evaluation considers whether the desired change has been achieved. An evaluation therefore goes beyond the implementation and achievement of outputs to consider the change to which the strategy has contributed and to what extent the desired results have been achieved and how, considering questions such as relevance, coherence, effectiveness, efficiency, impact or sustainability. In the case of anti-fraud strategies, the purpose of evaluation is to ensure a strategy is well designed to "*provide assurance regarding the achievement of operational objectives in the effectiveness and efficiency of the fight against fraud and the protection of Union's financial interests.*" (OECD, 2021[1]; European Commission, 2016[2])

While strategy evaluations can serve as useful tools to inform policymakers on whether an anti-fraud strategy is able to reach its goals, achieve the desired results and is cost-effective and efficient, robust evaluations necessitate methodological rigour and good governance of the process. This entails addressing common challenges in conducting strategy evaluations, such as securing the necessary human resources (capacity and capabilities), ensuring political interest and demand, financial resources, and available high-quality data to produce robust evaluations (OECD, 2020[3]).

This chapter aims to support countries in conducting evaluations of anti-fraud strategies. It includes key questions to consider for strategy evaluation at the anti-fraud strategy development phase, institutional responsibilities for strategy evaluations, and how to effectively communicate the results following evaluation exercises. An overview of the operational actions included in the evaluation workflow and presented in more detail in this chapter is provided in Box 2.1 below.

Box 2.1. Evaluation workflow – operational actions in evaluations of anti-fraud strategies

1. **Decide** how the evaluation will be managed – including clarifying stakeholders, roles and decision-making processes, and transparency of these processes
2. **Determine** the purpose and period of the evaluation – *is the anti-fraud strategy effective in achieving its objectives? What period is the evaluation covering (mid-term or end-term)?*
3. **Select** the evaluation criteria, the standards to be used and formulate the key questions to consider
4. **Plan** the evaluation process by setting timeframes and deadlines, reviewing responsibilities, mapping data sources, selecting methods for information gathering and determining the resources for conducting the evaluation
5. **Collect** and review data from qualitative and quantitative sources to answer the evaluation questions, including annual/bi-annual monitoring reports, administrative data, audit reports and recommendations, outcome and impact indicators, focus groups and surveys
6. **Assess** performance against the evaluation criteria by synthesising the data, including considerations on the financial and non-financial impact of the anti-fraud strategy, the return on investment and reviewing the intervention logic (Theory of Change) to understand the causes of outcomes and impacts and develop evaluative judgments
7. **Draw** preliminary conclusions and recommendations, acknowledging any limitations and consulting preliminary findings with relevant anti-fraud authorities
8. **Incorporate** feedback on the preliminary conclusions and recommendations into the final evaluation report

9. **Draft** the final evaluation report and communicate results with internal and external stakeholders, including civil society and non-governmental organisations
10. **Update** the anti-fraud strategy and/or action plan based on the findings from the evaluation exercise

Source: OECD Secretariat; Adapted from (BetterEvaluation, 2025[4])

2.2. What, when and how to evaluate

2.2.1. Determining the criteria for strategy evaluation

There are a number of questions evaluators of an anti-fraud strategy may want to consider to gather information on whether the strategy is achieving the desired results. Ultimately, evaluators want to know whether the anti-fraud strategy is effective in achieving its objectives and reducing fraud, which requires gathering data to identify the factors that are influencing both the successful achievement and non-achievement of anti-fraud objectives.

The OECD Development Assistance Committee (DAC) translates key evaluation considerations into six evaluation criteria (impact, effectiveness, efficiency, sustainability, coherence and relevance) to support consistent, high-quality evaluation of interventions, including strategies, to inspire more effective strategy design in the future. The criteria are intended to prompt evaluators to consider the nature of the strategy, its implementation process and its results in more depth, while acknowledging that the use of the criteria depends on the purpose of the evaluation (OECD, 2021[1]). A brief explanation of each criteria in relation to evaluations of anti-fraud strategies is provided below.

Impact

Impact refers to the extent to which the anti-fraud strategy has generated or is expected to generate significant positive or negative, intended or unintended, higher-level effects (OECD, 2021[1]). Evaluators may therefore consider whether the strategy has led to enduring changes in systems and norms related to anti-fraud, and what intended and unintended effects the strategy has generated. This may involve looking at system-wide changes such as a sustained reduction in overall fraud rates, deterrent effects on fraudulent behaviour, shifts in fraud culture and tolerance to fraud, and increased overall trust in anti-fraud institutions. Assessing both financial and non-financial impacts is essential to demonstrate the value of anti-fraud efforts, inform resource allocation, and complement assessments of efficiency, including the return on investment of anti-fraud measures. Given the inherently hidden nature of fraud, evaluating impact can be challenging. Nevertheless, a range of approaches can be used to assess both financial and non-financial impacts of anti-fraud strategies, as discussed later in this chapter.

Effectiveness

Effectiveness considers the extent to which the anti-fraud strategy achieved, or is expected to achieve, its objectives and results, including any differential results across groups (OECD, 2021[1]). This involves assessing whether the anti-fraud strategy is achieving its objectives and meeting targets, including gathering data to identify the major factors influencing the achievement or non-achievement of the objectives. The latter may also shed light on other evaluation criteria, including factors such as a lack of resources to achieve objectives, or having measures that are not appropriately linked (relevant and proportionate) to achieving objectives. To understand whether an anti-fraud strategy has been effective in achieving desired outcomes, evaluators may consider questions such as increased rates in fraud detection, improved or more efficient enforcement outcomes and procedures, and a reduction in fraud losses.

Efficiency

Efficiency considers the extent to which the anti-fraud strategy delivers, or is likely to deliver, results in an economic and timely way (OECD, 2021[1]). Aspects such as a lack of resources (human, financial, time) could be underlying causes as to why an anti-fraud strategy is not delivering the expected results. This could be the case if the necessary financial resources needed to implement the strategy have not been accounted for from the start (financial sustainability), or if objectives and measures are not realistic given the implementation timeline or available human or financial resources.

Sustainability

Sustainability refers to the extent to which the net benefits of the anti-fraud strategy continue or are likely to continue (OECD, 2021[1]). Evaluators should consider whether the benefits resulting from measures adopted under the anti-fraud strategy will last (i.e. are sustainable). This involves looking at financial, economic, social and environmental aspects, as well as any interlinkages between them. For instance, a measure under an anti-fraud objective aiming to increase institutional anti-fraud awareness among public officials that specifies the delivery of a single anti-fraud awareness training to public officials may indeed result in an increased anti-fraud awareness among participating officials. However, the benefits (increased anti-fraud awareness) may not last, as the measure does not account for staff turnover and knowledge retention. A more sustainable option would be to provide recurring anti-fraud awareness trainings (e.g. annually) or to develop a mandatory e-learning training with refresher courses every number of years.

Coherence

Coherence considers the compatibility of the anti-fraud strategy with other interventions in a country, sector or institution (OECD, 2021[1]). An often-overlooked aspect of the strategy development phase is considering whether the strategy is aligned with other governance reforms and policies in relevant key areas, supporting strategy coherence. By considering the synergies, trade-offs, and potential tensions between policy areas, a strategy is better able to ensure that strategic efforts are adding value and complementary, harmonised, and co-ordinated with others, while avoiding duplication of effort (OECD, 2021[1]). While it is important to recognise and distinguish between fraud and other types of integrity violations to apply appropriate preventive and detective controls, fraud does not operate in a silo, and oftentimes fraudulent and corrupt practices occur together. According to the ACFE's latest Global Fraud Survey, fraudsters had committed both fraud and corruption in 35% of cases (out of 1 921 cases) (ACFE, 2024[5]). This highlights the importance for evaluators to consider synergies between an anti-fraud strategy with any existing integrity or anti-corruption strategies. For instance, in assessing how aligned the anti-fraud strategy is with other governance reforms and policies in relevant areas, the evaluator could consider the NAFS' synergies with the objectives in a respective anti-corruption strategy to identify duplication of efforts, fragmented communication channels or awareness and data gaps. An example of considering strategy coherence in developing an anti-fraud strategy is provided in Box 2.2.

Box 2.2. Ensuring strategy coherence in Portugal's National Anti-Fraud Strategy 2021-2027

Portugal's NAFS for the period 2023-2027, Order No. 7833/2023 of 31 July 2023, considers the objectives of the National Anti-Corruption Strategy (2020-2024). The NAFS sets out that the priorities and fundamental actions to be foreseen under the NAFS will have to be combined and co-ordinated with those defined in the National Anti-Corruption Strategy, acknowledging that both strategic documents consider objectives that are consistent with each other and achievable through the application of related measures.

Source: Adapted from (Presidency of the Council of Ministers and Finance in Portugal, 2023[6])

Relevance

Relevance considers the extent to which the intervention's objectives and design respond to global, country or institutional needs, policies and priorities, and continue to do so if circumstances change (OECD, 2021[1]). An anti-fraud strategy may not deliver the expected results if the objectives and measures under the strategy are not risk-informed and rooted in a comprehensive problem analysis at the strategy development stage. For instance, an anti-fraud strategy that is not informed by a robust fraud risk assessment may not be adequately addressing or mitigating current and emerging fraud risks. Equally, an anti-fraud strategy that has not been developed in an inclusive and transparent manner (e.g. undergone mandatory inter-institutional and public consultation processes, OECD PII 3.4 on inclusiveness and transparency of intergovernmental and public consultations) may not sufficiently respond to beneficiaries' needs, policies, and priorities related to addressing fraud.

These considerations underscore the importance of developing a solid ToC or results chain at the strategy development stage. The ToC should outline how planned activities under the anti-fraud strategy will lead to the desired results (outcomes) and long-term changes (impacts), including identifying the underlying assumptions about how each activity will bring about changes towards achieving the strategic goals of the strategy (Georgieva-Andonovska, 2016[7]). If preconditions such as political will or financial or human resources required to implement activities under an anti-fraud strategy have not been considered, it is likely that the anti-fraud strategy is not delivering the desired outcomes.

A summary of the DAC Evaluation criteria, including the key questions to consider when evaluating achievement of outcomes of anti-fraud strategies, are included in Table 2.1 below. Furthermore, Annex A includes a sample questionnaire that evaluators may use for anti-fraud strategy evaluations (mid-term or end-term), with key questions to gather information about the relevance, coherence, effectiveness, efficiency, impact and sustainability of the anti-fraud strategy.

Table 2.1. Applying the OECD DAC evaluation criteria to anti-fraud strategies

Criterion	Definition	Questions to consider
Impact	The extent to which the intervention has generated or is expected to generate significant positive or negative, intended or unintended, higher-level effects.	What (intended or unintended) effects has the anti-fraud strategy generated? Have there been enduring changes in systems and norms related to anti-fraud (e.g. sustained reduction in overall fraud levels across the system or economy, sustained deterrent effect on fraudulent behaviour, shift in fraud culture or tolerance of fraud, increased overall trust in anti-fraud institutions)?
Effectiveness	The extent to which the intervention achieved, or is expected to achieve, its objectives and its results, including any differential results across groups.	Is the anti-fraud strategy achieving its objectives and meeting targets (e.g. increased fraud detection, improved enforcement outcomes, reduction of fraud losses)? What were the major factors influencing the achievement or non-achievement of the anti-fraud objectives?
Efficiency	The extent to which the intervention delivers, or is likely to deliver, results in an economic and timely way.	How well were the available resources (human, financial, and time) used to achieve the objectives of the anti-fraud strategy and its corresponding action plan? Were the objectives achieved on time? What was the return on investment?
Sustainability	The extent to which the net benefits of the intervention continue or are likely to continue	Will the benefits of the anti-fraud strategy continue or are they likely to continue?
Coherence	The compatibility of the intervention with other interventions in a country, sector or institution	Is the anti-fraud strategy aligned with other governance reforms and policies in relevant key areas (e.g. existing anti-corruption or integrity strategy)? Were the different objectives of the anti-fraud strategy designed in a way to reinforce one another and create synergies and were the activities relevant to contribute to the achievement of the results and the objectives?

Criterion	Definition	Questions to consider
Relevance	The extent to which the intervention's objectives and design respond to global, country or institutional needs, policies and priorities, and continue to do so if circumstances change.	Is the anti-fraud strategy an appropriate response for the context? Is the anti-fraud strategy doing the right things (i.e. the extent to which the anti-fraud strategy's objectives and design respond to beneficiaries' needs, policies, and priorities related to addressing fraud, and continue to do so if circumstances change)? Are the operational objectives and measures under the operational objectives linked to the strategic goals? Does the anti-fraud strategy address the risks identified by a fraud risk assessment?

Source: Adapted from (OECD, 2021[1])

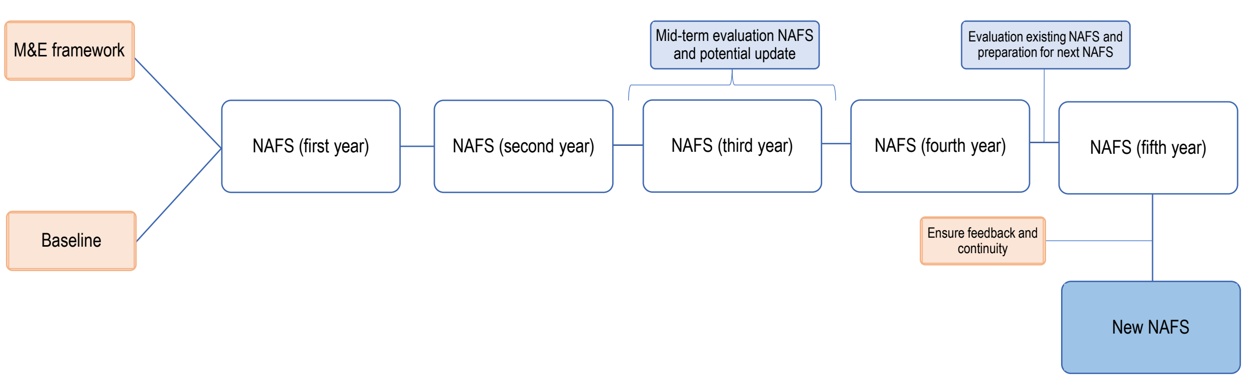
2.2.2. Timing of evaluations and securing the necessary resources early on

While monitoring is a periodical exercise that stretches throughout the strategy cycle, evaluations typically occur at the beginning, mid-term, and end of the strategy implementation cycle, when it is most useful to receive information about the status or progress of a strategy. With this said, the timing of evaluation activities may also depend on when measures under the anti-fraud strategy are expected to have an impact. For instance, *ex ante* evaluations are useful to conduct before-and-after comparisons and to assess whether a strategy is well-designed and likely to achieve its objectives before it is put into practice; mid-term evaluations focus on performance by enabling identification and adjustment of how a strategy is implemented; and end-term or *ex post* evaluations are key to inform design processes around future strategies (Johnsøn, 2011[8]). As discussed in Chapter 1, planning evaluations at the onset of the strategy cycle is key, as it enables:

- obtaining a reliable baseline to establish trends over time against indicators
- scheduling the mid-term evaluation at a time when it will still be possible to make a course correction if the strategy is not meeting its targets and/or broader objectives
- ensuring that there will be enough funds at the end of the project to conduct the final evaluation

The European Commission recommends periodic evaluations of NAFS within specified timeframes, including a possible mid-term evaluation, annual evaluation or a final evaluation (at the end of the implementation period of the NAFS). For each evaluation, a report would be produced that describes the methodology and findings concerning progress towards the achievements of the identified operational objectives, as well as next steps (European Commission, 2016[2]). Against this background, it is advisable for the owners of an anti-fraud strategy to list mid-term and end-of-term evaluations as an activity in their action plan, including ensuring that the budget for implementing the strategy covers this exercise.

Figure 2.1. Example of timing of anti-fraud strategy evaluation (5-year strategy cycle)



Source: OECD Secretariat.

2.2.3. Approaches for evaluating the impacts of an anti-fraud strategy

One of the aims of an evaluation is to assess the causal impacts of a strategy. Assessing the impact of an anti-fraud strategy is inherently challenging, given the hidden nature of fraudulent activity. Nevertheless, analysing both the financial and non-financial impacts of anti-fraud strategies is essential for advancing evidence-based approaches to anti-fraud initiatives. In turn, this contributes to strengthening the basis for evaluating the strategy's impact over time. This sub-section explores approaches to measuring the financial and non-financial impacts of anti-fraud strategies, which can support efforts to demonstrate the value of anti-fraud efforts, prioritise resource allocation, and demonstrate measurable returns on investment of anti-fraud measures.

Estimating the financial impact of fraud

Unlike fraud risk assessments, which identify how or where fraud may occur, fraud measurement seeks to estimate the extent to which fraud is actually taking place and can inform cost-benefit analyses. Estimating the financial impact of fraud is a critical first step in determining whether approaches to tackling fraud are cost-effective, as it establishes a baseline against which the benefits of measures implemented under an anti-fraud strategy can be assessed. This issue is also reflected in various forms in the European Commission's *Guidelines on National Anti-Fraud Strategies*, including in the annex on risks related to the functioning of the AFCOS, which highlights challenges such as unreliable reporting systems, information flows, and statistics (European Commission, 2016[2]).

A range of approaches and methodologies exist for estimating the financial impact of fraud. For instance, some public authorities estimate the overall scale of fraud within a given area by applying methods such as statistical sampling, modelling, and benchmarking, helping to illustrate the impact of fraud prevention initiatives. Others set annual targets for reducing or preventing fraud, which supports consistent tracking and measurement over time. Additionally, assessing the non-financial outcomes of anti-fraud initiatives and frameworks enables risk owners to judge how effective current measures are and make adjustments where necessary. Recently, the United States Government Accountability Office published a technical appendix outlining methods for evaluating the effectiveness of fraud risk management in federal programmes, offering practical examples for each element of the framework, including guidance on calculating return on investment and measuring cost savings from fraud prevention. (UK National Audit Office, 2025[9]; OECD, 2020[10]; U.S. Government Accountability Office, 2026[11])

The International Public Sector Fraud Forum (IPSFF) has developed a framework that sets out key principles and processes for conducting Fraud Loss Measurement (FLM) exercises within public sector organisations (Box 2.5). This framework is intended to be used by counter fraud functions across the public sector and aims to support practitioners in producing credible estimates of fraud and error related to specific government programmes, activities, or functions. FLM estimates the overall level of fraud by testing a statistically representative sample of transactions, identifying instances of fraud or error, and extrapolating these findings to the full population to produce an evidence-based estimate of total losses (International Public Sector Fraud Forum, 2025[12]). Information derived from fraud measurement can be used to establish a baseline for the extent of fraud affecting the EU's financial interests in Member States. This, in turn, can serve as a useful outcome indicator for evaluating the effectiveness of anti-fraud activities under an anti-fraud strategy. It also presents an opportunity to strengthen capacities and methodologies for collecting and consolidating data.

Where undertaking an FLM exercise is not feasible due to capacity, resource or data constraints, anti-fraud authorities could consider undertaking other activities to establish a baseline of fraud, such as reviewing fraud management information from comparable programmes, activities or functions (e.g. historical detection rates, duration and average cost of fraud), collecting and analysing data related to the known amount of fraud and error or conducting a fraud risk assessment exercise to inform the residual risk of fraud and error (i.e. the portion of the inherent risk that remains after considering the controls already in place) (International Public Sector Fraud Forum, 2026[13]).

Box 2.3. International Public Sector Fraud Forum (IPSFF) Framework on Fraud Loss Measurement

The IPSFF has developed a framework setting out key principles and processes for conducting Fraud Loss Measurement (FLM) exercises within public sector organisations. The framework is intended to be used by counter fraud functions across all public sector organisations, with a view to supporting counter fraud professionals to conduct FLM exercises that produce credible estimates of the levels of fraud and error related to a specific government programme, activity or function.

The process for conducting FLM exercises is broken down into five stages:

Stage 1 – Area selection

- Identify high-risk areas where fraud or error is most likely, using fraud risk assessments and organisational analysis
- Prioritise areas with significant residual risk and sufficient available evidence to test for fraud
- Consider factors such as total spending, existing fraud intelligence, and effectiveness of current controls
- Focus on processes involving expenditure or income flows (e.g. grants, procurement, fees)
- Use tools like fraud risk profiling and "heat maps" to target areas where FLM will provide the greatest assurance value

Stage 2 – Identifying residual risks for testing

- Conduct or review a Fraud Risk Assessment (FRA) to identify how fraud could occur and where controls may fail
- Focus on residual risks, i.e. those that remain despite existing controls
- Determine how each risk can be tested, including what data or evidence is needed
- Engage stakeholders across the organisation and adopt a "fraudster mindset" to identify potential vulnerabilities
- Assess available data (internal and external) for quality, completeness, and relevance, and select a manageable number of risks for testing

Stage 3 – Planning, sampling and gathering initial evidence

- Develop a clear testing plan, defining scope, methodology, and decision-making processes
- Establish case classifications (e.g. fraud, error, indicators of fraud, unresolved)
- Select a statistically valid sample that is representative of the population, using methods such as random, systematic, or stratified sampling
- Determine appropriate sample size based on confidence levels, margin of error, and resource constraints
- Identify and collect robust evidence, including external data sources where possible, ensuring it is reliable and sufficient to support conclusions

Stage 4 – Conducting the testing

- Systematically review each sampled case and assign it a classification based on available evidence

- Apply a phased testing approach, starting with initial checks and progressing to deeper investigation where needed
- Use additional evidence to resolve ambiguous cases, while recognising that some cases may remain unresolved
- Ensure consistent, well-documented decision making and maintain a clear audit trail
- Aggregate results into key categories (irregularity, fraud, error, indicators, unresolved) for analysis

Stage 5 – Reporting and next steps

- Extrapolate results from the sample to estimate fraud and error levels across the full population, using confidence intervals
- Report findings transparently, including methodology, sample size, confidence levels, and financial impact
- Provide insights into which fraud risks are materialising, not just overall rates
- Use results to inform control improvements, investigations, and financial recovery, where appropriate
- Feed findings into a continuous fraud risk management cycle, supporting both tactical actions (e.g. investigations) and strategic improvements (e.g. strengthening controls and prevention measures)

Source: Adapted from (International Public Sector Fraud Forum, 2025[12])

Approaches to establishing a counterfactual

While fraud loss measurement can create a baseline against which measures implemented under an anti-fraud strategy can be assessed, an evaluation should also seek to understand whether there is causality between a specific intervention under the anti-fraud strategy and the financial or non-financial impact (i.e. *how much of this impact occurred because of the anti-fraud strategy intervention and not because of other factors?*). One method for assessing the causal impact of an anti-fraud strategy is through establishing a counterfactual, which allows evaluators to compare what occurs when a specific intervention of the anti-fraud strategy is implemented to what occurs in its absence. For instance, to assess the impact of newly introduced identity fraud training and controls, managers could compare both the estimated financial exposure and the likelihood of identity fraud occurring before and after implementing the controls. These projected reductions in risk can then be weighed against the cost of delivering the programme to evaluate its overall value. (U.S. Government Accountability Office, 2026[11])

A counterfactual can be established through a variety of well-established methods, where some are more frequently used than others. Broadly, these methods can be grouped into experimental (establishment of a control group or sample), quasi-experimental and non-experimental methods (BetterEvaluation, 2025[14]). Each approach has its own strengths and drawbacks, and there is not a “one size fits all” for impact evaluations. A common method to establish a counterfactual is through randomisation, whereby exposure to a component of an anti-fraud strategy is randomly assigned across observational units or groups. This approach enables the identification of causal effects, as random assignment supports the assumption that the only systematic difference between groups is their exposure to the intervention. In practice, however, naturally occurring counterfactuals are often difficult to identify. As such, experimental, quasi-experimental and non-experimental methods can be used to construct them for evaluation purposes. For example, anti-fraud awareness raising initiatives can be assessed using experimental designs that compare randomly selected groups of citizens, with one group exposed to targeted messaging (the "treatment group") and another not exposed (the "control group") (Peiffer and Cheeseman, 2023[15]).

Where randomisation is not feasible, several quasi-experimental statistical methods can be used to approximate randomisation to create a credible counterfactual. Mixing different methods is also possible, where for example randomised control trials and non-experimental methods are used to complement each other. With this said, application of these approaches requires a solid understanding of their underlying assumptions and methodological limitations. Before-and-after comparisons of indicators collected during the baseline and subsequent assessments can also offer compelling estimates of the financial and non-financial impacts of an anti-fraud strategy (e.g. reduction in fraud losses, increased trust in public institutions, increased anti-fraud awareness). (OECD, 2017[16])

Where baseline data are unavailable, comparisons can be made between non-random observational units that are similar across key characteristics but experience different levels of exposure to activities under an anti-fraud strategy (OECD, 2017[16]). Because assignment to these comparison groups is not random, such analyses are particularly susceptible to bias, and any conclusions regarding causal impacts should be interpreted with caution. Table 2.2 and Box 2.4 below summarise the principal impact evaluation methods and their respective limitations.

Table 2.2. Impact evaluation methods

	Evaluation method	Description	Limits
Quasi-experimental	Pre-Post	Impact is measured as the change in the outcomes of participants before and after the policy is implemented.	Factors other than the policy itself that might have influenced the outcomes of participants are not accounted for.
	Simple Difference	Outcomes of participants and non-participants after the policy is implemented are compared.	Results are biased if participants and non-participants differ in characteristics affecting outcomes before implementation, and if they differ in other ways than participation status.
	Difference-in-Difference	The policy effect is measured by comparing the evolution of participants' outcomes before and after implementation with the evolution of non-participants' outcomes over the same period.	Bias occurs if the control group does not reflect what would have happened to the treatment group without the intervention. Assumes no unobservable differences and constant group trends across time.
	Multiple Linear Regression	Compares outcomes of participants and non-participants while controlling for observable differences between groups that might affect outcomes (gender, income, education, age, etc.).	Unobserved, unmeasurable, or dynamic factors may still affect the outcome, limiting the validity of causal impact estimation.
	Statistical Matching	Participants and non-participants with similar observable characteristics are compared.	Unobserved, unmeasurable, and unmeasured characteristics may still bias the estimated effect.
	Regression Discontinuity Design	Individuals are ranked according to a measurable criterion; a cut-off determines participation. Individuals just above the cut-off are compared to those just below.	Results apply only near the cut-off. Individuals may manipulate outcomes to become eligible or ineligible.
	Instrumental Variables	Uses an external "instrumental" variable that affects participation in the policy but does not directly affect outcomes.	Validity depends on finding a strong instrument affecting outcomes only through participation, which is often difficult in practice.
Experimental	Randomised Evaluation	Individuals are randomly assigned to treatment or control groups; outcome differences are compared. Randomisation removes systematic differences between participants and non-participants.	Causal estimation is valid only if randomisation is properly conducted. Bias can arise from spillover effects or attrition (drop-out from the programme).

	Evaluation method	Description	Limits
Non-experimental	Key Informant	Experts are asked to predict what would happen (prospective forecasting) or would have happened (retrospective measurement) in the absence of the intervention.	Requires testing underlying assumptions to a greater extent than other methods as the collection of data is not completely under the control of the evaluator, can be more data intensive and not always testable.
	Logically constructed	Using a baseline as an estimate of the counterfactual where it is reasonable to assume this would have remained the same without the intervention, e.g. the baseline of historical/current fraud and error loss if it can be confidently estimated or measured.	

Source: Adapted from (OECD, 2020[17]; BetterEvaluation, 2025[14]; Partnership for Economic Inclusion, 2022[18]).

Box 2.4. Randomised control trials

Randomised control trials (RCTs) have become the benchmark for evaluating policy interventions, whether in the context of vaccines, educational programmes, or donor-funded development initiatives. Their appeal lies in the ability of randomisation to minimise selection and confirmation biases, while the inclusion of a counterfactual allows evaluators to isolate the effect of the intervention, control for maturation effects, and establish causal relationships with a high degree of confidence.

However, RCTs also have limitations that policymakers should consider when determining their suitability:

- **Cost and data requirements**: RCTs can be resource-intensive, particularly when relevant data are limited or difficult to access. In many cases, some evaluation questions can be addressed using alternative methods. Leveraging accessible, high-quality administrative or public data can reduce the costs of RCTs and other evaluation approaches while still providing robust insights.
- **Feasibility of counterfactuals**: Constructing a valid counterfactual is not always possible in real-world settings. Piloting a programme before scaling up can help, but expansion may introduce additional complexities.
- **Ethical considerations**: In certain policy areas, it may be ethically or politically problematic to treat groups differently, especially when control groups consist of vulnerable populations who could be denied potentially beneficial interventions. In the context of anti-fraud strategies, these concerns are typically less pronounced, as interventions do not withhold essential support from individuals.

Source: Elaborated by the OECD Secretariat, based on the discussions held at the "International Workshop on Rigorous Impact Evaluation Approaches including Randomised Controlled Trials", which was co-hosted by the OECD and the Australian Centre for Evaluation on 5 February 2025 at the OECD headquarters in Paris.

Demonstrating the return on investment

Calculating the return on investment (ROI) can help evaluators assess how much value has been generated under an anti-fraud strategy, or a specific measure, for every euro spent. As such, it can serve as a useful performance indicator to inform resource prioritisation, support the adaptation of measures, and justify further investment. While cost-benefit analysis provides a comprehensive framework for comparing the costs and benefits of an anti-fraud strategy, ROI offers a simplified metric that expresses these results as a ratio, thereby facilitating communication with decision makers. However, ROI typically captures only monetised impacts and should therefore be interpreted alongside broader evidence on non-financial outcomes.

Estimating ROI requires assessing several key elements, including the value at risk, the likelihood of that risk materialising, and the resulting annual level of risk. It also involves evaluating how a given programme or investment affects both the probability of the risk and its annual impact, alongside the associated implementation costs. Based on these inputs, managers can compare total costs and expected benefits over a defined period in order to calculate ROI (U.S. Government Accountability Office, 2026[11]; International Public Sector Fraud Forum, 2023[19]). An example of how the ROI can be calculated is provided in Box 2.5 below.

Box 2.5. Estimating the financial value of preventing ongoing identity compromise

Example from the IPSFF's Fraud Control Testing Framework

Here is an example of how to calculate the future loss prevented through ongoing identity compromise over a 5-year time horizon. To mitigate the threats to client identity information through phishing and social engineering, the department proposes to put service delivery staff through training twice per year and implement regular fraud control testing at a cost of EUR 46 000 per year.

Formula	Example calculations
Amount at risk Calculate or estimate the amount at risk	Business impact: EUR 1 380 per victim to remediate identities (notify, issue new identifiers and implement ongoing safeguards) Victim impact: EUR 990 per victim and 34 hours per victim to repair the damage
Probability of risk Estimate the probability for compromise to occur with current controls	The risk currently occurs once every 5 days (73 identity compromises in the previous year)
Current annual risk	Total annual business impact: EUR 100 740 (EUR 134 320 annual impact for victims and 2 482 hours of remediation, or EUR 35 450 of productive time) Total annual victim impact: EUR 169 770
Impact of investment Determine the impact of the investment	The probability of risk is reduced by 10% per year over 5 years Determine the impact of the investment
Impact value Calculate the impact of the investment on the current annual risk	Year 1 - EUR 10 070 business impact savings and EUR 16 980 victim impact savings Year 2 - EUR 20 150 and EUR 33 950 Year 3 - EUR 30 220 and EUR 50 930 Year 4 - EUR 40 300 and EUR 67 910 Year 5 - EUR 50 370 and EUR 84 880
Total cost over 5 years:	EUR 230 000
Impact value over 5 years:	• EUR 151 110 in estimated business impact savings • EUR 254 650 in estimated victim impact savings
Return on investment ratio:	1.77

Source: Adapted from: (International Public Sector Fraud Forum, 2023[19])

Assessing the logic (Theory of Change) behind the anti-fraud strategy

Considering the underlying ToC when conducting evaluations of anti-fraud strategies is key to understand gaps in the intervention's design that may have undermined its relevance, such as whether the actions under the anti-fraud strategy are appropriate for the specified institution, realistic, or correspond to identified needs and challenges (OECD, 2021[1]). Evaluators should therefore test whether the underlying assumptions about why objectives and measures under an anti-fraud strategy will lead to the desired results are valid (e.g. "conducting communication campaigns on anti-fraud measures targeting beneficiaries of EU funds will contribute to a culture of integrity, thereby increasing trust in management of funds" or "integrating IT tools and automation will contribute to achieving an enhanced proactive fraud detection"). An anti-fraud strategy that is not rooted in an analysis of the preconditions required to trigger change along the causal pathway (e.g. necessary resources or political will) may not lead to the desired results, necessitating modified measures and/or objectives (Johnsøn, 2012[20]). Where an anti-fraud strategy lacks a ToC, evaluators should work together with relevant anti-fraud authorities to reconstruct or articulate the ToC before the evaluation starts.

Box 2.6. Theory of change in Montenegro's NAFS (2019-2022)

An *ex post* evaluation conducted by the Greek National Transparency Authority on Montenegro's NAFS for the period 2019-2022 included evaluation questions about the strategy's theory of change and intervention logic. The evaluation concluded that the design and implementation of the strategy would benefit from the adoption of a clearer and more concrete theory of change, including the necessary resources and inputs, desired outcomes, key stakeholders' analysis, activities that will lead to the outcomes, causal pathways between outcomes and activities, indicators and the underlying rationale. The evaluation stressed that formulating a clear ToC for the next strategy period would enable a clear framework to assess milestones and track implementation during monitoring and implementation of the NAFS, including planning for adequate resources.

Source: (Government of Montenegro, 2024[21])

2.3. Governance and institutional responsibilities for evaluation

Evaluations should be well-governed as well as technically and methodologically sound. Rigorous evaluation design, robust data collection, and appropriate analytical methods, supported by sufficient resources, are essential for drawing reliable lessons. At the same time, evaluations take place within a political context in which various stakeholders may seek to influence results.

To better understand this, it is useful to distinguish between three types of use:

- **Symbolic or persuasive use:** Results are taken up to justify or legitimise a pre-existing position, without altering it.
- **Conceptual use:** Results contribute to improved understanding or to a change in the conception of the subject under evaluation.
- **Instrumental use:** Recommendations inform decision making and lead to tangible changes in the policy or programme being evaluated, for example, the reallocation of funds following poor performance (OECD, 2020[17]).

Efforts should be made to maximise the likelihood of instrumental use and to ensure that the evaluation process is as independent as possible, while recognising that it is never fully neutral or all-encompassing. This underscores the importance of incorporating multiple perspectives and exercising caution when generalising conclusions (OECD, 2020[17]).

2.3.1. External and/or independent evaluation

Independence is important for objectivity and to enhance credibility (OECD, 2017[16]). There are several structural models that could be put into place to ensure independence. For example, governments may outsource evaluations to third parties such as non-governmental organisations (NGOs). Depending on the context and the policy area, these can be small, local, civil society NGOs or specialised units from international organisations that may review strategies for their sector of expertise. In other cases, an evaluation unit sits within an agency or ministry. There are also instances where evaluation is the responsibility of a separate agency. The advantages and drawbacks of each option should be considered on a case-by-case basis, as systems which solely rely on independent evaluations (i.e. external to the unit) make it challenging to utilise internal expertise, which may be challenging in understanding context. There is also the possibility that the use of an external entity, such as an NGO, may incur additional costs.

2.3.2. The institutionalisation of evaluations

The governance of policy evaluations is shaped by two key elements: the underlying legal framework and the distribution of evaluation functions and responsibilities across government institutions. (OECD, 2020[17]) Regarding the legal framework, there are different arrangements that mandate the use of independent evaluations to inform future policies. For example, the 2018 OECD Survey on Policy Evaluation found that 29 of 42 countries had established a legal basis for policy evaluation (OECD, 2020[3]). This can take several forms, including constitutional requirements to assess the effectiveness of some or all public policies (e.g. Colombia, Costa Rica, France, Switzerland); primary legislation specifically governing policy evaluations, as in Japan or South Korea; or secondary legislation or executive acts providing more detailed policy frameworks such as in Argentina, Brazil, Kazakhstan, Norway, Romania and the Slovak Republic. In addition to making policy evaluations compulsory, legal frameworks often assign institutional responsibilities for evaluation and establish standards to promote the effective use and quality of evaluations. These standards typically cover both methodological and governance aspects, including ethical conduct, stakeholder engagement, reporting, and the use of findings in policymaking. According to the 2018 OECD Survey on Policy Evaluation, 31 countries had such guidelines in place to support the implementation of policy evaluation across government (OECD, 2020[3]).

Countries also employ a range of mechanisms to ensure quality in government evaluations, addressing both technical standards and good governance. These include provisions set out in legal or policy frameworks; cross-government guidelines for policy evaluation; competence requirements for evaluators; internal or external peer reviews; and systematic meta-evaluations. Where available, national instruments to standardise good practices serve as valuable resources. Examples include the Magenta, Green, and Aqua books guiding evaluators in the United Kingdom; the instructions established in South Korea's Framework Act on Government Performance Evaluation; and data collection standards specified in official documents in France and Norway (OECD, 2020[17]). For good practices derived from cross-country comparisons, guidance developed by international organisations, such as the European Commission, INTOSAI, and the OECD, including the recently published *Implementation Toolkit for the Recommendation on Public Policy Evaluation*, can also provide useful insights (OECD, 2025[22]).

Practices regarding institutional responsibilities for policy evaluations vary across countries. Nonetheless, the vast majority of surveyed countries reported at least one institution with responsibilities for evaluations across government. The most commonly assigned institutions, in order of frequency, are:

- the Centre of Government (Presidency, Prime Minister's Office, or equivalent)
- the Ministry of Finance or equivalent
- the Ministry of Public Sector Reform or equivalent, or an autonomous agency
- the Ministry of Planning and Development or equivalent

Institutional responsibilities for evaluating anti-fraud strategies

Building on the general principles of evaluation governance and institutional responsibilities, it is important to clarify which actors should be responsible for evaluating anti-fraud strategies. The function co-ordinating the implementation and monitoring of the anti-fraud strategy, such as the AFCOS in EU Member States, would be well suited to co-ordinate strategy evaluations, given its comprehensive overview of anti-fraud activities, access to relevant data, and engagement with key stakeholders across government institutions.

Furthermore, countries may consider empowering a central body with the overarching responsibility to co-ordinate and supervise the evaluation process. A central body could ensure that the relevant information on the overall status of the implementation of the strategy is bundled and analysed jointly to draw a complete and coherent picture that facilitates decision making, communication and provides incentives for improvement through benchmarking. The results of the evaluation could be discussed within the AFCOS to take decisions on whether or how to revise the anti-fraud strategy, with subsequent approval from the supreme executive organs, such as the Council of Ministers. With this said and as previously mentioned, strategy evaluations, or parts of the process, can also be outsourced. The choice of conducting an evaluation in-house or through an outsourced provider depends on the purpose of the evaluation and the resources available, but in short, in-house evaluations can promote a higher organisational self-reflection and lessons learned, whereas an outsourced evaluation can provide for a more objective evaluation by external and independent evaluators (OECD, 2020[23]).

Box 2.7. Country examples where a central body leads the implementation, monitoring, evaluation and reporting of anti-fraud and anti-corruption strategies

Portugal

In Portugal's national anti-fraud strategy for the period 2023-2027, according to decree-law No.5/2023 of 25 January, provides that it is incumbent upon the IGF Audit Authority to co-ordinate the processing of information relating to reports of irregularities and to exercise the other powers arising from its designation as the Portuguese AFCOS, including leading the preparation, co-ordination and implementation of the national anti-fraud strategy, within the scope of European funds.

Romania

Romania's national anti-fraud strategy for 2023-2027 specifies the Department for the fight against fraud (DLAF) as the anti-fraud co-ordination service for the strategy. In this function, DLAF has the obligation to develop, co-ordinate and implement the strategy.

Latvia

For Latvia's Corruption Prevention and Combating Action Plan for 2023-2025, the Corruption Prevention and Combating Bureau (KNAB) is responsible for the overall implementation of the Anti-Corruption Action Plan, as well as co-ordinating and monitoring the implementation of the measures set out in the Action Plan. Implementing institutions submit information to KNAB on the progress and results of the implementation of the tasks, whereas KNAB submits an evaluation of the implementation of the Action Plan each year.

Bulgaria

Under Bulgaria's NAFS for 2021-2027, the AFCOS Directorate performs control, information, and co-ordination activities related to the protection of the EU financial interests and acts as the anti-fraud co-ordination service for the NAFS. While the AFCOS Directorate co-ordinates the implementation of the NAFS, it outsourced the mid-term evaluation to the OECD through the Technical Support Instrument of the European Commission. The OECD team worked in close collaboration with Bulgarian anti-fraud authorities to collect quantitative and qualitative data to assess the NAFS' performance against the DAC evaluation criteria. The mid-term evaluation resulted in a report related to the findings of the mid-term evaluation and a report related to recommendations for the development of an updated NAFS.

Source: Adapted from (Presidency of the Council of Ministers and Finance in Portugal, 2023[6]; Government of Romania, 2023[24]; Corruption Prevention and Combating Bureau of Latvia, 2023[25]; Council of Ministers, 2020[26]).

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3 Updating anti-fraud strategies

To effectively address current and emerging fraud risks, anti-fraud strategies should be treated as living documents that evolve through the incorporation of evaluation findings into regular strategy updates. This chapter outlines key questions for anti-fraud strategy leads to consider when determining the nature and scope of strategy updates, highlights good practices for using evaluation results to inform revisions, and emphasises the importance of communicating progress and results to both internal and external stakeholders to foster policy coherence and continuous learning over time.

3.1. Leveraging the results of evaluations to ensure strategic continuity and learning

The benefit of M&E for management, policy design, and organisational learning depends significantly on how progress and results are communicated and incorporated into future versions of the anti-fraud strategy and its corresponding action plan. Evaluations of anti-fraud strategies should serve as a building block to adjust the strategy and action plan to achieve the desired change (baseline and mid-term evaluations), generate lessons for future strategies (end-term evaluations), and cultivate citizen trust in the policy process and support for anti-fraud efforts. The European Commission's *Guidelines on National Anti-Fraud Strategies* take a similar approach to M&E. According to the Guidelines, the operational objectives of the NAFS should be updated or revised based on the results of M&E, introducing new measures or adjusting the existing measures, and updating indicators and deadlines. In addition, they emphasise the need to inform the general public about the measures taken under the anti-fraud strategy, including publishing information about the strategy and its operational objectives, and developing awareness-raising campaigns targeting whole-of-society, including specific sectors. (European Commission, 2016[1])

Yet, OECD data shows that most OECD Member and partner countries that have relevant strategic objectives in place do not make use of outcome-level indicators and evaluation to demonstrate the concrete advantages of integrity improvements, and less than half of countries have an end of term evaluation planned as a formal activity (OECD, 2026[2]). This not only impacts countries' ability to showcase the return on investment for implementing measures under an anti-fraud strategy, but also in defending resource allocation towards anti-fraud measures and making the case for further investments in such efforts.

Furthermore, while the adoption of anti-fraud and anti-corruption strategies is an increasing practice globally, gaps between strategic cycles are common, where strategies have sometimes expired for years before a new or updated strategy is developed (OECD, 2026[2]). This impacts countries' ability to ensure that anti-fraud reforms are embedded and deliver sustained results, as strategy continuity and learning across strategic cycles is essential for anti-fraud strategies to be effective and serve as useful tools for reform – particularly given the rapidly evolving nature of fraud.

Against this background, ensuring strategic continuity and learning by incorporating the results of system-wide evaluations into every update of an anti-fraud strategy is a crucial step to ensure that efforts to fight fraud are effective. This includes ensuring that strategy updates are informed by high and cross-cutting fraud risks identified in Fraud Risk Assessments conducted by implementing entities of the anti-fraud strategy, which should be collected and consolidated by the central body responsible for strategy co-ordination. Consolidating data from Fraud Risk Assessments also equips strategy leads with information about high fraud risks in specific sectors (e.g. agriculture, energy, transport), which could inform sector-specific strategic objectives addressing emerging risks and building on lessons learned from past crises. (OECD, 2026[2])

Table 3.1 includes key criteria on evaluation practices to measure to what degree evaluations have informed decision making in the development of anti-fraud strategies and ensure transparent and effective evaluation practices, outlined by the OECD PII on evaluation practices (OECD, 2024[3]).

Table 3.1. Criteria for the transparency of evaluation practices and their use in decision making

OECD PII n°	Criteria to fulfill
3.8.1	An evaluation report exists for all predecessor strategies.
3.8.2	All evaluation reports for predecessor strategies have been published online by the national authorities.
3.8.3	Non-state actors were involved in the evaluation of at least one of the predecessor strategies, either as evaluators or as part of a formal review/quality assurance mechanism.
3.8.4	Current strategies all have an end-of-term evaluation listed as an activity in their action plan.
3.8.5	Current strategies have all used evidence from evaluations of predecessor strategies to inform their approach.

Note: The list of criteria in this table respond to the OECD Public Integrity Indicators, Principle 3, indicator 8.
Source: (OECD, 2023[4]) and OECD Public Integrity Indicators.

3.1.1. When is an update required?

Once an evaluation has been conducted (e.g. mid-term or end-term), there are a range of questions that the co-ordinating body of the anti-fraud strategy should consider to determine whether the anti-fraud strategy should be updated as well as the nature and extent of the update. An update of an anti-fraud strategy could entail updating or revising the primary and secondary objectives, adjusting the management resources, and/or adjusting the impact and outcome indicators. The nature and extent of the update will depend on the specific findings from monitoring and evaluation reports, as well as external factors such as structural, organisational or political changes. These considerations are outlined in Table 3.2 below and a more comprehensive list is included in Annex C in the form of a checklist for updating anti-fraud strategies and action plans to support the NAFS co-ordinator's assessment of whether the current strategy or action plan is fit for purpose.

Table 3.2. Excerpt from checklist for updating anti-fraud strategies

Coverage	Question	Data sources
Relevance of NAFS	Have new fraud risks emerged that are not reflected in the NAFS?	• Latest fraud risk assessment update • Implementing agencies – validated self-assessment reports
Structure or organisational changes	Have there been significant legislative changes affecting anti-fraud, irregularities, conflicts of interest, controls, and sanctions?	• Official Gazette • EU new regulations, directives
Intervention logic	Are the Strategic objectives (L1) supported by Operational objectives that reflect real change (L2)?	• Mid-term evaluation • External assessments (OECD PII, OLAF evaluations)
Adequately quantified indicators	Are there impact-level indicators in place for the Strategic objectives (L1)?	• Mid-term evaluation • External assessments
Implementation of NAFS (effectiveness and efficiency)	Has implementation shown that some objectives are unrealistic?	• Mid-term evaluation • Monitoring reports

Note: By answering the following questions, the NAFS co-ordinating authority can assess whether an update of the NAFS is needed and, if so, determine the nature and extent of the revision required. A full description of the checklist and its intended purpose, user, interlinkages with other tools and guidance on application and limitations is provided in Annex C. The questions should be tailored to the relevant national context prior to be used for updating a NAFS.
Source: OECD Secretariat.

3.1.2. Communicating the results of evaluations

Communicating with both internal and external stakeholders about the progress and results under the anti-fraud strategy enables accountability, increases the credibility of integrity efforts and stimulates future action. In addition, the proactive publication of information and the availability of relevant data related to the anti-fraud strategy can serve as additional sources of evidence for monitoring and evaluation, while strengthening social oversight, the traceability of public management and analytical capacity regarding fraud risks and patterns. In this regard, the body responsible for co-ordinating the implementation, monitoring and evaluation of the anti-fraud strategy (often the AFCOS in EU Member States) should ensure that the results of monitoring and evaluation are appropriately communicated, and that the action plan is made publicly available, for instance by publishing monitoring and evaluation reports on a dedicated webpage managed by the central body, such as the AFCOS webpage. Table 3.3 provides an overview of some elements that the body responsible for co-ordinating the implementation, monitoring and evaluation of the anti-fraud strategy may consider when drafting both monitoring and evaluation reports.

Table 3.3. Potential elements when drafting monitoring and evaluation reports of Anti-Fraud Strategies

Monitoring reports	Evaluation reports
• Progress made to achieve operational objectives and measures based on an independent validation of implementing entities' self-assessment • An **overview of overdue measures vs. measures that are on track,** i.e. measures that were due by a specific deadline but have not been completed, distinguishing them from those that remain on track or **joint vs. sole implementation**, i.e. the implementation status of measures carried out under joint responsibility (multiple implementing agencies) against those under sole responsibility, offering insight into whether shared assignments perform differently • Delays and missed deadlines, and their causes. These can be captured through self-reporting forms filled in by implementing agencies and validated by the co-ordinating entity • Which agencies underreport and/or persistently miss deadlines • Materialised, new or emerging fraud risks, as well as the effectiveness of mitigation measures. These can be captured through the self-reporting forms filled in by implementing agencies and validated by the co-ordinating entity • Co-ordination bottlenecks identified across agencies • The need for adjustments to existing operational objectives and measures in the Action Plan (e.g. focus, resources, timelines, entities involved, output indicators). This can be informed by responses provided under the Action Plan Review Summary included in the self-reporting forms filled in by implementing agencies and validated by the co-ordinating entity • Escalation issues requiring political decision (in spheres of legislation adoption, budgetary allocation, etc.) • Incomplete ToC or weak causal link between activities and expected outcomes, requiring revision • If necessary, concrete recommendations for adjusting and improving the Action Plan	• Overall progress made to achieve strategy implementation, including strategic goals and operational objectives • Overall success in meeting deadlines and reasons for delays based on monitoring reports • Changes in circumstances, including at the EU, national and entity level, that could affect the relevance of the operational objectives and measures • Co-ordination issues that are inhibiting the achievement of operational objectives and measures • Changes to the legal and regulatory landscape at the EU or national level • Emerging fraud risks • To what extent the results of implementing the strategy reflect the planned outcomes set out in the NAFS at the time of formulation • The need for adjustments to existing strategic, operational objectives and measures in the NAFS (e.g. focus, resources, timelines, entities involved, outcome and impact indicators, etc.). This can be informed by responses provided under the Strategy Review Summary included in the self-reporting forms filled in by implementing agencies and validated by the co-ordinating entity or under the Survey for Strategy Evaluation. • Incomplete ToC or weak causal link between activities, expected outcomes and impacts, requiring revision • Assessment of outcomes and impact based on indicators, structured by the OECD DAC criteria (Relevance, Coherence, Effectiveness, Efficiency, Impact, Sustainability) • Other evidence obtained through the Survey for Strategy Evaluation (conducted both with anti-fraud authorities and external stakeholders), focus-groups with anti-fraud authorities' representatives and beneficiaries of EU funds, Audit Authority reports, Public Procurement Agency reports, Anti-corruption (Integrity Agencies) reports, AFCOS analysis • Unintended effects, lessons learned • Methodological limitations • Strategic recommendations for the next NAFS cycle (more relevant to end-term evaluations)

Source: OECD Secretariat, based on, among others, (European Commission, European Anti-Fraud Office (OLAF), 2016[1]); (European Commission, 2022[5]).

Ensuring independence, objectivity, and clearly defined responsibilities is essential for guaranteeing the reliability of evaluation results. These factors are crucial when planning and designing future anti-fraud strategies that aim to address the limitations or weaknesses identified in previous iterations. Box 3.1 highlights successful examples from countries that have used evaluations to foster policy coherence and continuous learning over time.

Box 3.1. Using the results of evaluations effectively

Mid-term evaluation of Bulgaria's National Strategy for Preventing and Combating Irregularities and Fraud 2021-2027

The Bulgarian AFCOS Directorate, with the support of the OECD under this TSI project, recently conducted a mid-term evaluation of its National Strategy for Preventing and Combating Irregularities and Fraud 2021-2027 (Bulgarian NAFS). The mid-term evaluation involved the collection of quantitative and qualitative data, benchmarking against the OECD Public Integrity framework, as well as surveys and structured interviews with several anti-fraud authorities involved in the implementation of the Bulgarian NAFS, such as managing authorities, national revenue and customs agencies, audit bodies, the public procurement agency, the public prosecutor's office, and law enforcement bodies.

The mid-term evaluation followed the DAC evaluation criteria and set out a series of recommendations to improve the overall governance and implementation framework of the Bulgarian NAFS, as well as to cover key priority areas in the form of updated strategic and operational objectives to effectively address current and emerging fraud risks affecting the EU's financial interests in Bulgaria.

Following the mid-term evaluation, the AFCOS Council will develop a new strategic document for the next programming period (2028-2034) that takes into consideration the recommendations provided. Importantly, the new Bulgarian NAFS will include measurable outcome indicators at the level of strategic and operational objectives to equip the AFCOS Directorate with the necessary information to effectively assess the level of achievement of objectives under the Bulgarian NAFS. The results of the mid-term review, including the new Bulgarian NAFS, will be published on the website of the AFCOS Directorate.

Mid-term evaluation of Greece's sectoral Anti-Fraud Strategy 2021-2027

Greece adopted its first anti-fraud strategy in 2014, which was developed by the General Secretariat for Public Investments and the National Strategic Reference Framework (NSRF) through the Special Service for Institutional Support and Information Systems (EYTHYPS) under the National Coordination Authority. The Greek Anti-Fraud Strategy, which was updated in March 2017, covers operations supported by the European Regional Development Fund (ERDF), the Cohesion Fund (CF), the European Social Fund Plus (ESF+), the Just Transition Fund (JTF), and the European Maritime, Fisheries and Aquaculture Fund (EMFAF). As such, Greece has a sectoral national anti-fraud strategy rather than a national anti-fraud strategy covering all expenditure sectors.

The Special Service of Institutional Support and Information Systems (SISS) within the National Coordination Authority (NCA), is responsible for planning and monitoring the implementation of the Anti-Fraud Strategy in the framework of the Management and Control System. The SISS recently conducted a mid-term evaluation of its Anti-Fraud Strategy with the support of the OECD as part of this TSI project.

Following the mid-term evaluation, the SISS is in the process of updating its Anti-Fraud Strategy based on the recommendations made as a result of the mid-term evaluation. By delineating the responsibilities of the relevant entities in the anti-fraud architecture, defining strategic objectives and measures for their implementation, and designing indicators to monitor and evaluate progress, the mid-term evaluation supports Greece's commitment towards a comprehensive approach to fighting fraud. The SISS recently conducted a meeting with the members of its Anti-Fraud Network (45 participants) to discuss the proposals for updating the Anti-Fraud Strategy and define next steps, building ownership for future strategy implementation among relevant stakeholders.

Source: Elaborated by the OECD Secretariat based on OECD *Analytical Reports regarding the Review and Recommendations for Updated National Anti-Fraud Strategies in Bulgaria and Greece* (unpublished).

To summarise, there are three core elements that should be included in evaluation systems of anti-fraud strategies to ensure that the results of evaluations inspire new action:

- **Effective communication.** The results of evaluations should be communicated clearly to both internal and external stakeholders. For example, the OECD PII 3.5 on the adequacy of implementation structures and reporting requires public and civil society groups to be consulted on monitoring reports. Likewise, OECD PII criterion 3.8.2 assesses whether national authorities publish evaluation reports online. Communicating evaluation results to various groups is crucial for encouraging participation in decision making on future actions. A participatory approach at this stage, measured by criterion 3.8.3, helps bring diverse perspectives on what actions to take. If an objective remains unmet in a specific sector, stakeholders from that sector, or sector-service users, may offer valuable insights into the factors undermining efficacy and provide guidance on how to address those challenges in the future.
- **Feedback mechanisms to foster participation.** To support a participatory approach, evaluation processes should include mechanisms for processing and responding to stakeholder feedback (Johnsøn, 2011[6]). These mechanisms promote accountability in how results are used. Formal feedback channels can include review processes, peer reviews, seminars, and workshops (Schütte, 2017[7]). For these mechanisms to be effective, they require adequate staff, financial resources, and the backing of senior management (OECD, 2010[8]). Therefore, feedback mechanisms should be incorporated into the evaluation process and budgeted accordingly. Unfortunately, these mechanisms are often overlooked in action plans. In a comparative analysis of 41 National Integrity Action Plans (NIACs), it was found that only a few countries had public feedback or participatory monitoring and evaluation mechanisms (Pyman, 2017[9]).
- **Having a plan for responding to feedback.** The credibility of the evaluation system and the broader anti-fraud strategy is strengthened when feedback is systematically recorded, and transparency is maintained about whether (and how) strategy design or implementation is adjusted in response. Chile's National Public Integrity Strategy, passed in December 2023, serves as an example. It was developed through a participatory approach, incorporating insights from public consultations. The strategy document details how these insights were integrated, providing transparency by listing academics and NGOs involved in the process, as well as the percentage of responses to each survey question conducted between October and November 2022 (Government of Chile, 2023[10]).

A proactive policy to respond to poor results will also help bolster credibility and accountability. In Colombia, for example, those tasked with achieving targets are required to provide detailed explanations when targets are not met, which is made publicly available on a government website (Mackay, 2007[11]). To ensure accountability for the implementation of recommendations, agreed follow-up actions should be tracked, and subsequent evaluations should assess whether recommendations were implemented and if they had the desired effects, as well as a review of the feedback and response mechanisms in place (Johnsøn, 2011[6]).

3.1.3. Being cognisant of potential spill-over effects from communication

Anti-fraud messaging plays a critical role at various stages of the strategy development cycle. Sensitising citizens and public servants about fraud and integrity issues can help build demand for the strategy and encourage diverse stakeholder participation in its development, monitoring, and evaluation through consultation and feedback processes. Raising awareness about specific fraud schemes or integrity related concerns, such as double funding or misrepresenting eligibility requirements to receive grant schemes, can also drive the behavioural changes the strategy seeks to achieve.

Furthermore, as Chapter 4 sets out below, communicating monitoring results is vital for ensuring that implementing agencies can identify which aspects of the anti-fraud strategy are working and where adjustments are necessary. Equally, publicising evaluations can enhance trust in the policy process. By making evaluation results accessible, citizens and watchdog organisations can see not only the positive impacts of reforms but also how policymakers acknowledge limitations and commit to addressing them in future iterations.

Anti-fraud strategies should include plans to communicate the results of both monitoring and evaluation in a way that is transparent, effective, and tailored to different audiences. A key distinction between monitoring and evaluation reports lies in their periodicity: monitoring data should be updated regularly, whereas evaluations are conducted at specific points in time. Consequently, while monitoring reports are routinely consulted by stakeholders involved in implementing the anti-fraud strategy, other actors (e.g. institutional donors or the general public) are more likely to engage with evaluations, which are infrequent and often covered by traditional media. This makes it all the more important to consider potential spill-over effects when communicating evaluation results. These effects can be beneficial, as demonstrating positive outcomes may strengthen public or political support for integrity efforts (Georgieva-Andonovska, 2016[12]). For example, showcasing audit exercises or investigations into breaches of regulations may deter future violations.

Nevertheless, research shows that not all messaging is effective and can backfire or produce negative, unforeseen side effects if not managed properly. For instance, some argue that telling individuals who are already aware of or have strong views on the issue that corruption is widespread risks signalling that many people engage in it, making it seem more socially acceptable. This can also suggest that the problem is too large to address, potentially discouraging public administration staff and citizens from taking action. If they perceive that everyone else is participating in fraudulent practices, they may feel that the rational choice is to follow suit. Additionally, factors such as the medium used and the credibility of the messenger are crucial determinants of whether a campaign is well received and can effectively promote the desired change (Peiffer and Cheeseman, 2023[13]).

Against this background, it is important to frame evaluation results in a way that fosters citizen's trust in the reform process. Additionally, building awareness of accountability feedback loops, where citizens can meaningfully engage in reform efforts, can help prevent or counter citizen apathy. A delicate balance must also be struck when communicating negative results to internal stakeholders. Poor results should be viewed as a call to action, but care must be taken to avoid shaming, which could incentivise the manipulation of evaluation processes in the future. Focusing on overarching goals, rather than specific objectives or indicators, in management communication may reduce the risk of "gaming" the system. Many of these risks can be mitigated through continuous dialogue with stakeholders and by avoiding the communication of abstract information without sufficient context (OECD, 2017[14]).

Box 3.2. General design principles for anti-fraud campaigns

In their "*How-to Guide to Anti-Corruption Messaging*", Peiffer and Cheeseman outline several key principles for designing effective anti-corruption campaigns, which are equally applicable to communication campaigns for anti-fraud strategies:

- Ensure messaging is clear, concise, and consistent
- Avoid 'negative' messaging about the extent of the problem
- Refrain from blaming or shaming the audience
- Use credible positive messaging where possible

However, the two researchers highlight that there are no universal solutions and stress the importance of **tailoring, targeting and testing communications** ("the three Ts") to minimise the risks of ineffective or counterproductive messaging. Their findings and recommendations are summarised in the following communications work plan, along with the key questions to consider for each of its five stages:

1. How does awareness-raising feature in your theory of change? Will changing public attitudes lead to your desired outcomes? Is changing public perceptions feasible? Can messages be combined with policy changes or other expressions of commitment to anti-fraud to make them credible?
2. Identify key aims and how messages can be embedded within an anti-fraud strategy to maximise impact. Identify your target audience and learn about what they already believe and how they feel about the aims of your messaging campaign, so you can identify themes and issues that resonate and align with their values. Avoid negative descriptive messages and consider using positive, credible messaging, e.g. based on public disapproval of fraud.
3. Decide the best placed people and institutions to "author" and deliver the message, based on their credibility to your intended audience. Think through how your intended audience can be best reached, and which kinds of media are the most effective and accurate.
4. Focus groups can help to check that the meaning of a message is as intended. Use experimental techniques to test what impact messaging is most likely to have on your intended audience. Select only those messages shown to have a positive effect.
5. Design a monitoring and evaluation plan to assess impact. Communicate messages in conjunction with other interventions. Learn from what went wrong or right to inform future messaging campaigns.

Note: "Anti-corruption" has been replaced with "anti-fraud" by the OECD Secretariat to enhance the clarity of the message, given that the key principles are applicable to anti-fraud campaigns.
Source: Adapted from (Peiffer and Cheeseman, 2024[15]).

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4 Monitoring anti-fraud strategies

This chapter provides guidance on developing a robust monitoring system to support anti-fraud strategies. It provides anti-fraud strategy stakeholders with guidance on when and how to monitor, outlines key questions to consider when using and communicating the results of monitoring to update anti-fraud action plans, highlights good practices for addressing common monitoring challenges, and defines governance and institutional responsibilities for monitoring activities.

4.1. Introduction

Monitoring is essential to ensure that an anti-fraud strategy achieves its objectives and facilitates continuous improvement (European Institute of Innovation and Technology, 2025[1]). When conducted appropriately, monitoring allows strategy leads to measure what is working and address what is not working (including unintended implications). Furthermore, it generates information to communicate the progress and results of an anti-fraud strategy to relevant stakeholders, thus bolstering the credibility of the strategy, establishing the basis for transparency, and ensuring that stakeholders are accountable for achieving results and using resources efficiently. As a result, monitoring may provide leverage for the promotion of an anti-fraud strategy.

Generally, monitoring and evaluation are often bundled and treated as a single component of strategy design. They each have their specific challenges and ways of addressing them. This chapter focuses on monitoring activities (while Chapter 2 above offers guidance for the evaluation stage of an anti-fraud strategy). Monitoring is the systematic, continuous collection and analysis of information about the progress of a strategy. It assesses whether implementation is progressing as planned, enables corrective action to be taken as needed, and provides stakeholders with an indication of the extent of the progress being made (ILO, 2011[2]). It is important to acknowledge that establishing and implementing a robust monitoring system for a strategy requires a stable source of continuous resources to produce and analyse supporting data, in addition to significant stakeholder co-operation and co-ordination (Goergens and Kusek, 2009[3]).

This chapter acknowledges the challenges associated with monitoring exercises, sets out good practices to address them and provides a framework for developing monitoring systems underpinning anti-fraud strategies. It consists of three substantive parts. The first section addresses the questions of , when and how to monitor, and presents different methodological questions for consideration. The second section focuses on the governance of monitoring systems, reviewing different models in place regarding institutional arrangements for who is responsible for monitoring. The third section focuses on how to utilise and communicate the results from monitoring effectively, including strengthening the credibility and accountability of an anti-fraud strategy.

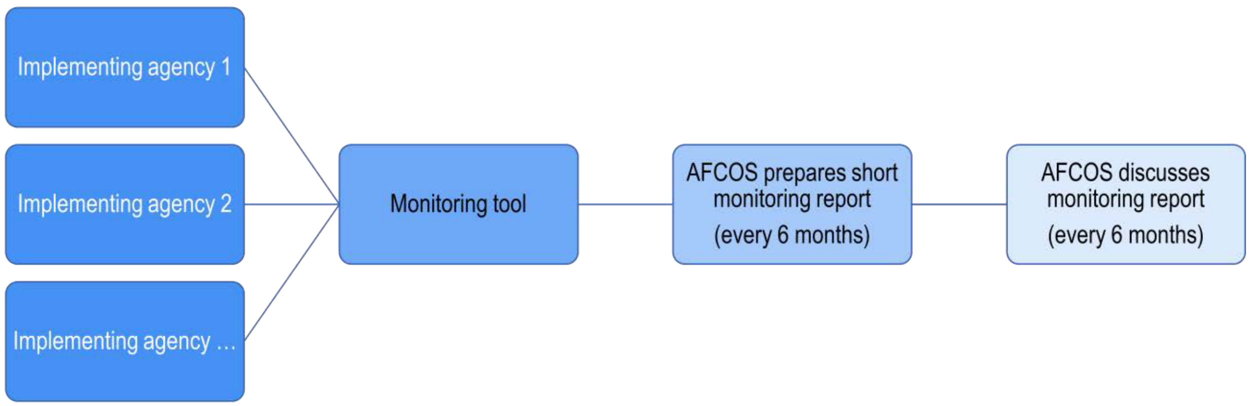
4.2. When and how to monitor

Monitoring is most likely to be useful and effective when it is prioritised early and embedded in a strategy cycle from the beginning (Johnsøn and Søreide, 2013[4]). Early planning supports the development of effective baselines (before implementation) assessments, which are useful to draw on when assessing the impacts of strategy implementation. To insert monitoring activities early, a clear understanding of how a strategy will initiate desired change is required.

The monitoring process should not become a bureaucratic burden. The European Commission's *Guidelines on National Anti-Fraud Strategies* state that monitoring activities are continuous. Using indicators, monitoring should cover the level of implementation of measures under the strategy's action plan. The strategy lead could develop a tool or standard reporting form which will allow the entities responsible for the implementation to report progress in a simple way. To provide the tool with the necessary data and information regarding the implementation progress, implementing agencies should designate a focal point for the anti-fraud strategy to be responsible for channelling the information. Based on this information, the strategy lead co-ordinator could prepare an overview of progress made every 6 months that will be presented and discussed regularly by senior leadership. In addition, the strategy lead could prepare a brief report of the status quo of the implementation and propose adjustments on an annual basis, if necessary, to be reflected in the next annual action plan. Figure 4.1 provides a basic example of how monitoring activities can be input into a tool, which is then synthesised for review by senior leadership.

While there may be additional country specific steps and procedures needed in a structure, the elements in the figure should be present.

Figure 4.1. Example of a structure related to the reporting of monitoring activities



Source: Developed by OECD Secretariat

Integrating monitoring into the strategy cycle involves taking into consideration the various resources available (i.e. human, financial and time). In the Norton Rose Fulbright comparative analysis of 41 NIACs (mentioned above in Section 3), it was found that '*less than a third of strategies note clear timelines or deadlines for each reform measure. […] Furthermore, most strategies either do not assess or only note as assumptions key aspects to a strategy's success, like funding or full-time resources.*' (Pyman, 2017[5])

4.2.1. When to monitor

There are two aspects to consider when determining the appropriate time to monitor a NAFS:

- The availability of data for key indicators will influence decisions relating to the appropriate time to conduct monitoring. The availability of data will vary depending on the indicator; surveys from relevant stakeholders may only be available annually, while administrative or budgetary data may be available monthly. The monitoring of these indicators should occur periodically (i.e. when new data becomes available). For other indicators, data availability may be proactively planned and flexible (e.g. data from interviews with key stakeholders).
- Having an understanding of how long it takes for an activity to have an impact should inform the timing of monitoring. For example, a policy featuring integrity values in school education is unlikely to show its effects in a general population survey within the following one or two years. Long-term objectives call for a long-term time frame for monitoring (OECD, 2017[6]). Consideration must also be given to current and future strategy cycles.

4.2.2. Selecting monitoring methods

There are three sets of factors which should be considered when selecting how monitoring should be executed (Johnsøn and Søreide, 2013[4]):

- **Nature of the strategy:** range of a strategy's goals and objectives, and the types of activities planned.
- **Aims of monitoring:** creating an understanding to answer questions about the strategy through monitoring to determine whether implementation is going to plan.

- **Data and resources available:** considering what is needed for monitoring. To support the capability of monitoring, the importance of the quality, interoperability and traceability of the data that will be used should be considered given their impact on the reliability of results, including the consistent interoperability of systems and use of digital technologies. Furthermore, integrating the use of digital technologies to analyse monitoring data can ensure that activities are conducted accurately, fairly, and transparently. In this regard, mechanisms that ensure the consistency and verifiability of data should be considered to strengthen the usefulness of monitoring exercises (Hlacs and Wells, 2025[7]).

An anti-fraud strategy will typically involve multiple activities and objectives. Taking that into consideration, a combination of methodological approaches, which relies on both quantitative and qualitative methods, should be the most appropriate. For example, if resources were spent as planned, quantitative budgetary data may need to be analysed. Any combination of methodologies used should be appropriate as long as it takes into consideration the selected indicators and intentions of monitoring. As stated above, Table 2.2 in Chapter 2 provides potential data sources for indicators measuring anti-fraud strategies.

Member States with an anti-fraud strategy have developed monitoring and reporting mechanisms to enable the adequate implementation of the measures included in their action plans, together with additional mechanisms for evaluating their strategy (see Box 4.1 below).

Box 4.1. Examples of monitoring action plans for National Anti-fraud Strategies

Bulgaria

Bulgaria's NAFS for the period 2021-2027 envisages an action plan with operational objectives, activities, responsible institutions, time periods as well as the performance indicators relevant to the achievement of the strategic goals and operational objectives. As of 2024, the action plans also include a dedicated section for reporting on the necessary financial resources to implement specific measures.

The AFCOS Bulgaria and the Council of Ministers are the entities responsible for monitoring and reporting on the implementation of the strategy. The AFCOS Directorate, in its capacity as the central monitoring body, can ensure that relevant information about the overall status of the implementation of actions is collected and analysed from the implementing entities. While the implementation period of the action plan is one year, its monitoring interval is every 6 months. In its previous strategy for the period 2014-2020, Bulgaria relied on quarterly reporting; however, following a recommendation, quarterly reporting was replaced by semi-annual monitoring to lower the related administrative burden. In July 2022, the Council of Ministers approved the Report on the implementation of the tasks set out in the 2021 action plan, implementing the NAFS for the period 2021-2027, and monitoring the implementation of partially completed and outstanding tasks from previous periods.

Croatia

Croatia's NAFS for the period 2010-2012 includes an action plan with operational objectives, activities, responsible institutions, and time periods. The Independent Department for Combating Irregularities and Fraud (AFCOS Croatia) is the entity responsible for monitoring and reporting the strategy and action plan. The implementation period of the action plan is one year. The reporting mechanism of the action plan is twofold: it includes two-monthly reports from the bodies responsible for the implementation of operational objectives to the AFCOS Croatia, and biannual monitoring reports from the AFCOS Croatia on the current situation of the fulfilment of operational objectives and measures from the Strategy or the Action Plan including problems which occurred in the implementation. These biannual reports are submitted to the National Authorising Officer (NAO). In case the commitments outlined in the NAFS and the action plan are not fulfilled, the AFCOS Croatia will organise a meeting with a representative of the body in which problems appeared during the implementation, to reach an agreement on remedial actions thereof. Subsequently, the AFCOS Croatia will submit to the NAO a conclusion on corrective measures to be undertaken to implement the measures and operational objectives of the NAFS and its action plan.

Sources: (Republic of Bulgaria, 2021[8]; Republic of Croatia, 2010[9]).

To enhance the credibility and transparency of a NAFS, the methodology and indicators used to monitor its implementation should be clearly communicated. As a good country example, the portal of the Ukrainian National Agency on Corruption Prevention (NACP) (NAZK, 2023[10]) includes a methodological page listing the different types of indicators they use and the monitoring procedure for the respective activities of their anti-corruption programme (included Figure 4.2 in the following section). The latter consists of an internal institutional control by the implementing agency, followed by a data verification stage at the NACP. Each activity listed includes its level of implementation, which is publicly available on its website. This methodology is also similar to the one used to develop the OECD Public Integrity Indicators (OECD, 2023[11]), which are based on data submitted by participating countries (prior to being validated by the OECD).

Table 4.1. Key biases that impact conclusions

Bias	Description	Risk
Confirmation bias	A tendency to search for and interpret information in a way that confirms existing beliefs.	Results that align with the beliefs of those doing monitoring may be given disproportionate weight in analyses.
Maturation bias	When a phenomenon would have occurred anyway but is attributed to the strategy.	A false impression is given that the strategy had a negative or positive impact.
Social desirability bias	Participants give deceptive answers they think are socially desirable.	The reliability and validity of associated data is compromised, undermining its utility for monitoring.
Illusory causality	A belief develops that an issue or event has caused another, but they are in fact unrelated.	Misleading conclusions are drawn about relationships between issues or events.
Group think	When people censor themselves in favour of a perceived group consensus.	More accurate ideas about an assessment of a strategy are not considered sufficiently.
Hawthorne effect	A tendency to behave differently when aware of being monitored.	What is observed represents the impact of monitoring and not that of the strategy.
Convenience measurement	Disproportionate focus on measuring easily accessible and measurable information.	An inaccurate account of the strategy and its effects emerges.

Source: (Pasanen, 2025[12]).

4.3. Governance and institutional responsibilities for monitoring

Following the decision on the type of data that will be required, it will be important to formalise and establish the governance or institutional responsibilities around monitoring. Decisions regarding who will conduct monitoring exercises must consider who is best placed to process and collect data, taking into consideration where the data needs to be produced and recorded.

4.3.1. Diversity and participation in monitoring

Citizen participation

International best practice suggests that monitoring may also benefit from being participatory and inclusive (Wathne, 2022[13]; Chêne, 2012[14]). While in practice, many monitoring systems do not necessarily involve civil society (OECD, 2023[11]; Chêne, 2008[15]), those that do greatly benefit from including diverse perspectives. Including citizens and civil society groups (e.g. NGOs, academic institutions, research institutes, media and think tanks) increases a broader sense of ownership and can help to produce support for the strategy, which can provide governmental leverage for the promotion of integrity, more broadly (Markiewicz and Patrick, 2015[16]). Participatory monitoring can also alleviate some of the obstacles associated with the monitoring of NAFS. For example, members of civil society could be best placed to identify appropriate indicators and measures. This is because including the perspectives from marginalised groups can help to ensure that monitoring is sensitive to their different experiences (OECD, 2023[17]).

Additionally, civil society can play an important role in gathering data and monitoring. For instance, a community score card, often conducted by civil society groups, is a community-based monitoring tool used to assess services, projects, and government performance by analysing qualitative data obtained with focus group discussions with community members (Georgieva-Andonovska, 2016[18]). Box 4.2 provides an example from Colombia, which encourages citizens to participate in identifying potential flags.

Box 4.2. Citizens supporting monitoring activities in Colombia

The World Bank report "*Enhancing Government Effectiveness and Transparency*" provides examples of how the use of a digital application can facilitate citizen participation, including a case study on Colombia. In particular, the authors describe a smartphone application that was introduced in 2013 to fight corruption and wrongdoing in procurement processes. The application allows citizens to flag over-priced, neglected or incomplete public works in municipalities to the government's transparency secretariat.

This real-time information supports the government in continuous monitoring and identifying priority areas to review components of the process, launch corruption investigations and subsequently complete unfinished projects. It also highlights the way in which the Colombian Society of Engineers (SCI) started publicly collecting and analysing procurement data following suspicions of rigged bidding processes. As a result, this prompted the government to make compulsory the use of standardised open tender documents for public transport works beginning in early 2019, among other reforms.

Source: (Bajpai and Myers, 2020[19]).

As such, the results obtained from participatory tools can be a useful supplement to government sourced data and generate new ideas and approaches, leading to the continual improvement of strategy over time (UNODC, 2015[20]). To be truly participatory, monitoring systems should include and foster active participation of beneficiaries or those affected by the anti-fraud strategy, and other primary stakeholders in designing and implementing monitoring systems. Special consideration should be given to encouraging the genuine participation of marginalised people or groups which may be disproportionately or differently impacted by strategy activity and face specific challenges to being able to participate in such processes (OECD, 2023[17]). Participatory monitoring should start early and involve jointly establishing expected results, how to track progress, collect data, and undertake analysis. It also involves collaboration on the development of action plans to address any identified weaknesses of a strategy (Georgieva-Andonovska, 2016[18]).

4.3.2. *Capacity, skills, and institutional mandates*

Consideration should be given to the resources, skills and capacity needed to monitor, as monitoring expertise and specialisation are necessary to produce reliable data and analysis. As mentioned, creating a monitoring team comprised of individuals with a range of professional experience, including individuals with expertise in the management of a monitoring system, performance indicators and systems, statistical analysis, public sector management reform, and performance budgeting (Georgieva-Andonovska, 2016[18]). In practice, it is often observed that limited institutional capacity and insufficient resources can undermine the efficacy of monitoring systems (Chêne, 2008[15]; 2012[14]). Ensuring that there is predictable and dependable funding for the monitoring function is key, as monitoring is a continuous process. Furthermore, being cognisant of the organisational risks associated with monitoring exercises is essential to allow for early mitigation for such exercises to be effective.

The individual entities involved in a strategy may overestimate their performance when assessing the implementation components of an anti-fraud strategy. As a result, the monitoring framework of strategies may be insufficient if they rely on the implementing entities to self-assess and monitor their own progress. Therefore, when possible, an entity responsible for central monitoring of the implementation of the strategy should aim to ensure there is an independent validation of progress and related activities. This evaluation could be completed by the co-ordinating entity, another government department or an external monitor such as a civil society group or external service provider. This exercise may also bring value to support the implementing entities to better understand how they can assess their own performance. (OECD, 2020[21])

Against this background, the country may consider empowering a central body (e.g. the AFCOS in EU Member States) with the overarching responsibility to co-ordinate and supervise the monitoring process. While the actual monitoring of day-to-day implementation of measures towards the achievement of the operational objectives and strategic goals will be conducted by the implementing authorities, a central body could ensure that the relevant information on the overall status of the implementation of the strategy is bundled and analysed jointly. This will support a complete and coherent picture that facilitates decision making, communication and provides incentives for improvement through benchmarking.

4.4. Communication of monitoring results

Monitoring and evaluation are only effective if used as intended. An appropriately functioning system will provide a continuous stream of information, which is essential for the credibility of a NAFS and to ensure that stakeholders are accountable for achieving results and using resources effectively. The results of monitoring enable the identification of problems and strategy weaknesses to inform modifications and adjust the direction whilst in the implementation stage. As an example, the criteria used within the OECD Public Integrity Indicators to assess an effective monitoring system provide a starting point for ensuring that monitoring practices can lead to improvements in implementation (Table 4.2).

Table 4.2. OECD PII – Selected criteria for an effective monitoring system

OECD PII n°	Criteria to fulfil
3.5.1	For each strategy, there is a central co-ordination function responsible for co-ordinating the implementation, monitoring, reporting, and evaluation of the action plan.
3.5.5	All action plans contain a section specifying the monitoring, reporting, and evaluation arrangements.
3.5.10	Monitoring reports are published for all action plans, at least once a year, and are publicly available no later than 3 months after the defined reporting schedule.
3.5.11	All monitoring reports report on progress against pre-defined indicators and targets in the action plan.
3.5.12	All monitoring reports present the rate of implementation for activities in the action plan.
3.5.13	All monitoring reports draw conclusions and have a dedicated section with recommendations to management.
3.5.14	The responsible body(ies) have initiated consultations with relevant state administration bodies to discuss the monitoring report(s) during the latest full calendar year.

Source: OECD (2023[11]), OECD Public Integrity Indicators, https://oecd-public-integrity-indicators.org/.

When completed well, monitoring will provide vital information to inspire more effective strategy design and implementation. Communicating the results of monitoring effectively to all stakeholders is necessary for inviting feedback and suggestions for improvement, but also for enabling accountability and increasing the credibility of a NAFS strategy (Georgieva-Andonovska, 2016[18]).

Communication with stakeholders on the progress and results under the strategy enables accountability, increases the credibility of integrity efforts and stimulates future action. The benefit of M&E for management, policy design, and organisational learning depends significantly on how progress and results are communicated and incorporated into future versions of the anti-fraud strategy and its corresponding action plan. As such, communication is considered an integral part of an anti-fraud strategy and its M&E framework (OECD, 2017[22]). As mentioned in the previous section, monitoring reports will inform the update the strategy. Some considerations are outlined in Table 4.3 below and a more comprehensive list is included in Annex C in the form of a checklist for updating the action plan to support the NAFS co-ordinator's assessment of whether action plan is fit for purpose.

Table 4.3. Checklist for updating the action plan

Coverage	Question	Data sources
Quality of design of the action plan	Are the measures clearly linked to operational objectives?	• Implementing agencies – self-reporting
Implementation progress	Are there any significant delays in implementation?	• NAFS monitoring • Implementing agencies – self-reporting
Feasibility of the action plan	Are the deadlines in the action plan still realistic?	• NAFS monitoring • Implementing agencies – self-reporting
Adequately quantified indicators	Are there output-level indicators in place and for each measure (L3)?	• NAFS monitoring
Action plan's internal consistency	Are there activities that duplicate each other?	• NAFS monitoring • Implementing agencies – self-reporting
Other adjustments	Should any measures be added in response to new risks or institutional needs?	• Implementing agencies – self-reporting

Source: OECD authors' elaboration based on Annex C.

Monitoring reports should highlight successes, challenges, and areas needed for improvement. Transparency around the monitoring processes and their results is key with all stakeholders, as they should have a clear sense of the status of the strategy's implementation and the progress made. When communicating the results of monitoring reports, it is important to try to provide a comprehensive overview about what the results say and mean, as well as about how the results were produced. This can be achieved by:

1. **Being clear on the scope of monitoring**. Transparency on what was measured and when will help to avoid misunderstandings. What was monitored? Are results reflecting outputs (e.g. number of staff that received integrity training) or outcomes (e.g. degree of integrity in a unit)? How were the criteria evaluated?
2. **Distinguishing between facts and interpretation.** Stay objective in communication by making clear what was measured apart from the conclusions that have been drawn. This will bolster the credibility of monitoring and give stakeholders the chance to engage with the analysis.
3. **Being clear and transparent on gaps.** Stakeholders who understand the shortcomings of a measurement or a methodology of monitoring will be more likely to use and engage with the results sensibly.
4. **Communicating important contextual influences.** Contextual information should be communicated alongside monitoring results when it may help stakeholders to make sense of findings and/or make reasonable judgements. (OECD, 2017[6])

The example of Ukraine and Mexico, Box 4.3 and set of Figure 4.2 provide possible methods for how monitoring results may be publicly disseminated.

Box 4.3. Sharing anti-corruption monitoring reports

Ukraine

In Ukraine, reports on the implementation progress of the 2023-2025 State Anti-corruption Policy (SCAP) are available through a user-friendly website, maintained by the National Agency on Corruption Prevention.

From the homepage, there is a graph allows the user to view how many measures have been implemented (partially or in full), are still in progress, have not yet been initiated or have not been implemented. It also indicates which government agency is responsible for each measure and gives a ranking of the top implementers, specifying the proportion of their programme measures carried out. The availability of the information demonstrates a high level of transparency, which facilitates accountability and creates a benchmark for other agencies.

The SCAP's activities are organised under three general themes:

1. Increasing the effectiveness of the anticorruption system;
2. Prevention of corruption in priority sectors; and
3. Ensuring the unavoidability of liability for corruption.

These themes comprise a series of topics which have the following available information:

- **Description of the problems identified**. For navigation purposes, the topic's page only shows a list of problems. If a user clicks a particular one, a new page emerges with information on all the programme measures addressing that issue, and the state of their implementation. There are also links to detailed documents that comprehensively explain the nature of the problem, how it was identified and by whom, citing key sources and assessments by international monitoring mechanisms and organisations.

- **Comprehensive overview of monitoring methodologies and results**. There is also a view that shows all the measures associated with a particular topic, problem or expected strategic result. By clicking on each of these measures, the user receives a breakdown of how the activity is expected to achieve the desired outcome (i.e. the theory of change's underlying assumption), its timeline and implementation status, the indicators used to measure it, and the data collection methodology.
- **The link to a form for relevant actors to give feedback** on the implementation of each activity.

The below Figure 4.2 illustrates a possible navigation pathway through the website.

Mexico

In Mexico, the National Council for the Evaluation of Social Development Policy (CONEVAL) is a decentralised public agency that co-ordinates the evaluation of the National Social Development Policy and other related policies, programmes, or interventions.

This is applied to their national instruments, including the National anti-corruption policy. CONVEAL has a monitoring sheet which includes various sections such as the programme's description, results, coverage and industry analysis. Specifically, the results section of the monitoring sheet includes the impact evaluations, relevant findings directly related to the objectives of the programme (stemming from other types of external evaluations and the progress of the indicators for results), as well as the way in which their measurement is carried out.

Taking into consideration the comments from the respective programme, the CONEVAL will finalise the report is issued. The evaluation unit will publish the monitoring and evaluation report. They will also send it to the corresponding bodies included in the report.

Source: (National Agency of Corruption Prevention, 2025[23]; CONVEAL, 2015[24]).

Figure 4.2. Navigating the Ukrainian portal displaying the results of monitoring of the 2023-2025 State Anti-Corruption Program (SACP)

Note: This set of images is intended to illustrate how a user can navigate the monitoring data on the website of the National Agency on Corruption Prevention, starting from a general overview of the strategy's broad axes and clicking to the implementation assessment of one activity linked with a specific topic, problem and objective.
Source: (National Agency of Corruption Prevention, 2025[23]).

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Annex A. Sample questionnaire for evaluation

What is the purpose of the sample questionnaire?

- It supports the evaluation (mid-term/end-term) process
- It informs the update of NAFS / the drafting of new NAFS
- It improves the quality design of existing NAFS (and thus, compliance with EC standards)
- It produces qualitative reporting (gathers perceptions and evidence from anti-fraud authorities on all anti-fraud cycle phases)
- It sets the general framework when the evaluation is outsourced or mixed

Who should use it?

- NAFS co-ordinator (lead) and implementing agencies (supporting)
- Other stakeholders: other public sector entities, beneficiaries of EU funds, business sector organisations, NGOs, academia, etc.

Key features/components:

- Questions based on OECD – DAC evaluation criteria
- Fixed-choice, multiple-choice checklists and open-ended questions/text boxes
- Likert scale on agreement and extent

Tool Complementarity and Interlinkages:

- This tool complements the 'Catalogue of outcome and impact-level indicators.' Several questions from the survey extract perceptions and evidence to support the assessment of impact and outcome indicators from the Catalogue

Guidance on application of the tool and limitations:

- The survey is designed to serve as a generic evaluation tool, applicable to national stakeholders in conducting the evaluation of the NAFS
- The survey gathers views and evidence from key stakeholders on whether current or past NAFS and associated action plans are working/worked as intended and have managed to fulfil initial objectives
- The survey contains two parts**: A – implementing agencies**: AFCOS, MAs, IBs, audit authorities, tax administration law enforcement, judiciary and other entities involved in implementation of the NAFS and **B – other stakeholders** such as beneficiaries of EU funds, business sector organisations, NGOs, academia, etc., who are not directly responsible for implementation of the NAFS but whose experience and perceptions are essential for a complete evaluation
- Within the evaluation exercise, survey questionnaires are typically sent by the evaluator (in this case, the co-ordinating agency of the NAFS) to implementing agencies and other stakeholders each time the evaluation (mid-term, end-term) is deployed
- The survey is designed based on the assumption that the NAFS is organised around a three-level architecture comprising: Level 1 – strategic objectives; Level 2 – operational objectives; and

Level 3 – concrete actions or measures. Accordingly, the terminology used throughout the survey reflects this structure

- The survey questions are presented as generic model questions and do not capture the specific institutional, legal, or policy particularities of individual countries. As such, they are not designed, in their current form, to measure country-specific outcomes or impacts. They should therefore be reviewed and tailored to the relevant national context before being used for evaluation purposes

A: Survey for evaluation – implementing agencies

Cover page:

0. Introduction to the participating stakeholders of the survey on the mid-term/end-term evaluation of the NAFS.

List the following:

- Objectives and structure of the survey
- Description of the survey (number and content of the sections)
- Instructions on how to fill in the survey
- Deadlines and coverage
- Expected time of completion
- Contact person

Introductory details

1. Responding entity: *(text box)*

2. Type of entity: *(select one)*

- AFCOS / NAFS co-ordinating body
- Managing Authority
- Intermediate Body / Implementing Body
- Audit authority
- Law enforcement body
- Prosecution service
- Revenue administration / Customs authority
- Other (please specify)

3. Contact person: name, position, department, email/phone no. (text box)

Section 1: Relevance

Relevance examines whether the NAFS objectives and design respond to the actual needs, policies, and priorities related to the protection of the national and EU's financial interests and whether they continue to do so as circumstances change.

1.1. The strategic goals of the NAFS adequately reflect the current needs and priorities related to the protection of the national and EU's financial interests:

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) If you disagree, which needs or priorities are/were not sufficiently addressed?

(Text box)

1.2. The operational objectives and actions in the NAFS action plan are clearly linked to the strategic goals

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

1.3. The NAFS has been updated or revised in response to changes in the fraud landscape (e.g. new fraud risks, new EU funding instruments, changes in the institutional setup, and adoption of new laws)

(Yes / No / Don't know)

a) If yes, describe what triggered the update and what was changed

(Text box)

1.4. Relevant stakeholders (both internal and external to the anti-fraud system) were consulted when setting the objectives and actions of the NAFS

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

1.5. The performance assessment indicators (output level indicators) in the NAFS are useful for monitoring the level of achievement of objectives, i.e. that is, they provide meaningful, objective, and informative data

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) Which indicators worked well and which have not?

(Text box)

1.6. Since the NAFS was adopted, new risks or trends have emerged in fraud patterns that are not yet reflected in the strategy

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

1.7. The NAFS was informed by a national-level fraud risk assessment

(Yes / No / Don't know)

1.8. There was a structured and documented process for setting the objectives and actions of the NAFS and its action plan (e.g. the following items were used in the process: evaluation report of predecessor strategies, relevant survey results, needs analysis, stakeholder mapping, etc.)

(Yes / No / Partially / Don't know)

a) Describe the process, if applicable:

(Text box)

Section 2: Coherence

Coherence examines how well the NAFS fits with other interventions: internal (such as consistency among the NAFS's own objectives and actions) and external (alignment with other national policies and EU-level frameworks).

2.1. The NAFS is well aligned with other relevant national strategies and policies (e.g. anti-corruption strategy, sectoral anti-fraud action plans, national recovery and resilience plan, etc.)

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) Where do you see the main overlaps or gaps (if applicable)

(Text box)

2.2. The different objectives of the NAFS are designed in a way that reinforces one another and creates synergies (e.g. prevention objectives connect logically to recovery and detection objectives)

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) Where do you see potential disconnections (if applicable)

(Text box)

2.3. The NAFS is well aligned with EU-level requirements and frameworks relevant to the protection of the EU's financial interests (e.g. the PIF Directive; the EU Whistleblowing Directive; the EU Anticorruption Directive)

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) Which EU requirements or frameworks are insufficiently reflected in the NAFS?

(Text box)

2.4. The roles and responsibilities of different institutions involved in the anti-fraud cycle are clearly defined in NAFS and do not conflict with one another

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What roles and responsibilities are not clear or conflict with one another (if applicable)

(Text box)

2.5. Co-operation agreements or Memorandums of Understanding (MoUs) between institutions involved in the anti-fraud system are in place and operational

(Yes / No / Partially / Don’t know)

Section 3: Effectiveness

Effectiveness assesses the extent to which the NAFS is achieving its objectives and targets. It also examines the major factors influencing the achievement or non-achievement of those objectives.

3.1. The measures implemented under the NAFS have contributed to improved fraud prevention

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What evidence supports your assessment?

(Text box)

3.2. The measures implemented under the NAFS have contributed to improved fraud detection

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What evidence supports your assessment?

(Text box)

3.3. The measures implemented under the NAFS have contributed to improved fraud investigation

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What evidence supports your assessment?

(Text box)

3.4. The measures implemented under the NAFS have contributed to the effective application of sanctions

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What evidence supports your assessment?

(Text box)

3.5. The measures implemented under the NAFS have contributed to the effective recovery of funds

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What evidence supports your assessment?

(Text box)

3.6. Your institution has adopted and actively implements a clearly defined anti-fraud policy, including a policy to combat conflicts of interest

(Yes / No / Partially / Don't know)

3.7. Staff in your institution regularly use risk assessment tools to identify, assess, and mitigate fraud risks

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) How frequently are fraud risk assessments conducted?

☐ *Bi-annually*

☐ *Annually*

☐ *Other (please specify__________)*

☐ *None*

3.8. Your institution considers its fraud risk management frameworks to be effective in identifying and mitigating fraud risks

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) Were the fraud risk assessments conducted with additional input from other knowledgeable actors (such as AFCOS, investigative and prosecution bodies or other **specialised expert agencies)?**

☐ *Yes (which one_______)*

☐ *No*

☐ *Partially*

☐ *Don't know*

3.9. Your institution regularly uses data analytics tools (e.g. ARACHNE) for the proactive detection of suspected fraud

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What specific tools were used? What worked well and what tools need improvement?

(Text box)

3.10. Your institution has a functional internal whistleblower reporting channel and staff are aware of how to use it

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

3.11. AFCOS effectively fulfils its co-ordination role across all EU-funded areas and across all phases of the anti-fraud cycle

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What could be improved in AFCOS`s co**-ordination role?**

(Text box)

3.12. There is a clear division of responsibilities in terms of who does what to achieve the objectives assigned to your institution under the NAFS action plan

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) How should responsibilities be clarified in the future?

(Text box)

3.13. Over the current strategy period, reported incidents of suspected fraud have:

(Increased / Decreased / Stayed the same / Don't know)

a) What were the main contributing **factors**?

(Text box)

3.14. In your institution's assessment, the average time from fraud occurrence to detection has decreased during the current strategy period / past strategy period:

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

3.15. What are the main challenges your institution faced in implementing the NAFS action plan? Select all that apply:

☐ Insufficient human resources
☐ Insufficient financial resources
☐ Lack of technical know-how or specialised skills
☐ Lack of time / unrealistic deadlines
☐ Unclear division of responsibilities between institutions
☐ Insufficient co-operation or information-sharing between institutions
☐ Lack of political support or prioritisation
☐ Insufficient data or monitoring tools
☐ Lack of clear guidance or methodology
☐ Other (please specify) _______________

3.16. What have been the main success factors that enabled your institution to implement the NAFS action plan effectively? Select all that apply:

☐ Strong political support and leadership commitment
☐ Adequate staffing and financial resources
☐ Clear legal framework and mandates
☐ Effective co-operation and information-sharing between institutions
☐ Specialised training
☐ Use of data analytics or IT tools
☐ Support from EU institutions or programmes (OLAF, EU-funded technical assistance, etc.)
☐ Other (please specify) ___________

Section 4: Efficiency

Efficiency examines how well human, financial, technical and time resources are used to deliver results.

4.1. Your institution has/had sufficient human resources (in terms of number and skills) to carry out the anti-fraud activities assigned to it under the NAFS action plan

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What is needed to address gaps? (e.g. additional staff, **specialised training, external expertise)**

(Text box)

4.2. Your institution has/had sufficient financial resources to carry out the anti-fraud activities assigned to it under the NAFS action plan

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

4.3. Anti-fraud training is conducted regularly for staff involved in the management and control of EU funds

(Yes / No /Don't know)

a) Which topics require additional training? (e.g. management of conflict of interest)

(Text box)

4.4. The deadlines set in the NAFS action plan for completing activities are/were realistic and achievable

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) Which activities or actions have / had unrealistic deadlines?

(Text box)

4.5. How many activities assigned to your institution in the NAFS action plan were fully completed within the indicated deadlines during the current period?

☐ 100%
☐ Over 90%
☐ Between 75-90%
☐ Between 50-75%
☐ Between 25-50%
☐ Less than 25%

a) For activities that were not completed on time, what were the main reasons?

(Text box)

4.6. The activities assigned to your institution in the action plan are/were clearly defined (e.g. is/was clear what is required to implement them)

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

4.7. Your institution has sufficient data to monitor progress towards the objectives and activities assigned to it

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) For which objectives and/or activities and their associated indicators **are data insufficient?**

(Text box)

4.8. How frequently does your institution monitor progress against the NAFS action plan indicators?

☐ *Monthly*

☐ *Quarterly*
☐ *Other (please specify__________)*
☐ *None*

4.9. The measures required under the NAFS action plan have created more administrative burden than practical benefit for your institution

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) Which measures are disproportionately burdensome?

(Text box)

Section 5: Impact

Impact examines the positive and negative, intended and unintended effects produced by the NAFS. It also seeks to capture the broader changes it has contributed to, including changes in systems, norms, and institutional arrangements.

5.1. To what extent is there awareness of anti-fraud policies and procedures across your institution?

(To a great extent / To a moderate extent / To a limited extent / Not at all / Don't know)

5.2. Senior management in your institution has taken visible actions (e.g. attenting trainings, raising NAFS matters in management meetings, allocating resources) to promote anti-fraud awareness

(Yes / No /Partially / Don't know)

5.3. Since the NAFS was adopted, what major improvements in the fight against fraud have been achieved?

(Text box)

5.4. Since the NAFS was adopted, have new systems, institutional arrangements, or legal provisions been established as a direct or indirect result of the strategy (e.g. new IT systems, new units or co-ordination bodies, legislative reforms)?

(Yes / No / Don't know)

a) If yes, describe them

(Text box)

5.5. Since the NAFS was adopted, have there been any changes (intended or unintended) in how fraud cases are identified or reported?

(Text box)

5.6. Inter-institutional co-operation for the investigation of fraud cases has improved since the adoption of the NAFS

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) Provide examples or evidence to support your answer

(Text box)

5.7. Since the adoption of NAFS how has the situation changed regarding:

a) Visibility of sanctions **for fraud against the EU budget (the extent to which sanctions are made known to relevant parties and the public)**

Improved / Stayed the same / Got worse / Don't know

b) Consistency of sanctions **for fraud against the EU budget (the extent to which sanctions are applied in a uniform manner)**

Improved / Stayed the same / Got worse / Don't know

c) Deterrent effect of sanctions for fraud against the EU budget (the extent to which sanctions **are sufficient to discourage potential fraud)**

(Improved / Stayed the same / Got worse / Don't know

5.8. Are there any unintended negative effects that have resulted from the implementation of the NAFS (e.g. excessive administrative burden, duplication of controls)?

(Yes / No / Don't know)

a) If yes, describe them

(Text box)

Section 6: Sustainability

Sustainability examines whether the benefits produced by the NAFS are likely to continue over the medium and long term.

6.1 How likely is that results achieved under NAFS will be sustained beyond the end of the strategy period?

(Very likely, Likely, Unlikely / Don't know)

6.2 To what extent does your institution have measures in place to ensure continuity of anti-fraud knowledge and capacity when staff leave or rotate?

(To a great extent / To a moderate extent / To a limited extent / Not at all / Don't know)

6.3 The co-ordination mechanisms established under the NAFS (e.g. inter-institutional working groups, MoUs) are likely to remain functional and effective after the current strategy period ends

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

6.4. What are the main factors that could undermine the sustainability of the results achieved under the NAFS?

(Text box)

Section 7: Final questions

7.1 What is the most important recommendation you would make for the next NAFS

(Text box)

7.2. Is there any good practice developed under the Strategy that you would like to share or highlight?

(Text box)

7.3. Is there any additional information, data, or observation you would like to share that has not been covered in this survey?

(Text box)

B: Survey for evaluation – external stakeholders

Cover page:

0. Introduction to the participating stakeholders of the survey on the mid-term/end-term evaluation of the NAFS.

List the following:

- Objectives and structure of the survey
- Description of the survey (number and content of the sections)
- Instructions on how to fill in the survey
- Deadlines and coverage
- Expected time of completion
- Contact person

Introductory details

1. Responding entity: (*text box*)

2. Type of entity: *(select one)*

- Beneficiary of EU funds (company, municipality, institution)
- Company/economic operator participating in public procurement processes related to EU funds
- Non-governmental *organisation (NGO)*
- Business association / Chamber of commerce
- Academic or research institution
- Other_______ (please specify)

3. Contact person: name, position, department, email / phone no. (text box)

Section 1: Relevance

Relevance examines whether the NAFS objectives and design respond to the actual needs, policies, and priorities related to the protection of the National and EU's financial interests and whether they continue to do so as circumstances change.

1.1. How familiar are you with the National Anti-fraud Strategy (NAFS)?

(Very familiar, Fairly familiar, A little familiar, Not at all familiar)

1.2. The NAFS addresses the issues that matter most for protecting EU funds against fraud

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) What issues are insufficiently covered or missing?

(Text box)

1.3. Your organisation was consulted/had the opportunity to provide input when the NAFS objectives and actions were being developed

(Yes / No / Don't know)

a) If yes, how? If no, should external stakeholders be consulted, and in what form?

(Text box)

1.4. The NAFS has been updated or adapted to reflect new fraud risks, changes in EU funding instruments, or shifts in the national context

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

Section 2: Coherence

Coherence examines how well the NAFS fits with other interventions: internal (such as consistency among the NAFS's own objectives and actions) and external (alignment with other national policies and EU-level frameworks).

2.1. Anti-fraud measures are consistent with broader governance priorities (e.g. anti-corruption strategy, sectoral anti-fraud action plans, national recovery and resilience plan, etc.)

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) Where do you see the main overlaps or gaps (if applicable)

(Text box)

2.2. The roles and responsibilities of different public institutions in preventing and addressing fraud are clear to external stakeholders

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

a) In what areas are they unclear? (if applicable)

(Text box)

Section 3: Effectiveness

*Effectiveness assesses the extent to which the NAFS is achieving its objectives and targets. It also examines the major factors influencing the achievement or non-achievement of those objectives.***3.1. Do you believe that the capacity of the national anti-fraud framework to prevent, detect, investigate and sanction fraud against the EU budget has improved over the period covered by NAFS?**

(Yes, significantly / Yes, moderately / Situation has not changed / It got worse / It got significantly worse / Don't know)

3.2. Your organisation has received information from public authorities about anti-fraud measures in place to protect EU funds

(Yes /No /Partially / Not applicable / Don't know)

3.3. Your organisation has been provided by public authorities with clear information on where and how to report suspicions of fraud or irregularities affecting EU funds

(Yes /No /Partially Not applicable /Don't know)

3.4. Your organisation has been informed by public authorities about existing whistleblower reporting channels and the protections available to those who report fraud

(Yes / No / Partially / Not applicable / Don't know)

3.5. In your experience, when a report of suspected fraud or irregularity is made, anti-fraud authorities follow up and provide feedback to the reporting party

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

3.6. What are the main challenges that hinder effective anti-fraud efforts? Select all that apply

☐ Lack of public awareness about fraud risks and reporting channels

☐ Insufficient protection for whistleblowers
☐ Lack of transparency
☐ Weak sanctions
☐ Insufficient co-operation between public institutions
☐ Insufficient engagement with external stakeholders (NGOs, business, academia)
☐ Lack of trust that whistleblower reports will be taken seriously
☐ Other _________(please specify)

3.7. Information about anti-fraud measures, reporting channels, and the use of EU funds is easy to find and accessible to the public

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

3.8. The procedures for reporting suspected fraud or irregularities are simple and not burdensome

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

Section 4: Impact

Impact examines the positive and negative, intended and unintended effects produced by the NAFS. It also seeks to capture the broader changes it has contributed to, including changes in systems, norms, and institutional arrangements.

4.1. Fraud against EU funds is effectively addressed

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

4.2. Public trust in the management of EU funds has improved in the country over the strategy period

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

4.3. Sanctions for fraud against EU funds are visible and have a deterrent effect

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

4.4. Co-operation between anti-fraud authorities and external stakeholders (EU funds beneficiaries, NGOs, business, etc.) has improved over the strategy period

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

Section 5: Sustainability

Sustainability examines whether the benefits produced by the NAFS are likely to continue over the medium and long term.

5.1. The progress made in the fight against fraud is likely to be maintained in the long term, even after the end of the NAFS

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

5.2. Awareness of anti-fraud measures and reporting channels among beneficiaries of EU funds and the general public has reached a level that is likely to last

(Strongly agree / Agree / Neither agree nor disagree / Disagree / Strongly disagree / Don't know)

5.3. What would you recommend to strengthen the long-term sustainability of anti-fraud efforts?

(Text box)

Section 6: Final questions

6.1. In which areas do anti-fraud efforts need the most improvement (select up to three)

☐ Public awareness of fraud
☐ Transparency about how anti-fraud cases are handled
☐ Protection and support for whistleblowers
☐ Deterrence and visibility of sanctions
☐ Co-operation between public institutions
☐ Engagement with external stakeholders
☐ Accessibility and simplicity of reporting channels
☐ Other ____________ (please specify)

6.2. What is the most important recommendation you would make for the next NAFS?

(Text box)

6.3. Is there any additional information, data, or observation you would like to share that has not been covered in this survey?

(Text box)

Annex B. Catalogue of outcome and impact-level indicators

What is the purpose of the Catalogue?

- It improves the quality design of existing NAFS
- It may serve as a reference for designing future NAFS (designing objectives, assigning actions, refining measures)
- It supports the NAFS co-ordinator and implementing agencies in tracking outcomes and impact produced by the NAFS, not only deliverables (such as outputs, e.g. no. of laws, trainings, methodologies)
- It supports monitoring and evaluation functions

Who should use it?

- NAFS co-ordinator and implementing agencies

Key features/components:

- Indicators are broken down into anti-fraud cycle phases
- Impact indicators are paired with desired *impact* (in NAFS, the *desired impact* corresponds to Level 1 objectives – often referenced as Core objectives, Main Goals or Strategic Goals)
- Outcome indicators are paired with the desired *outcome* (in NAFS, the *desired outcome* corresponds to Level 2 objectives – often referenced as Specific objectives or Operational objectives)
- Inclusion of potential data sources
- Specifying whether the indicator is qualitative or quantitative
- Section pertaining to comments, assumptions or risks
- Covers typical strategic objectives in anti-fraud strategies, e.g. on capacity-building, improving co-operation and collaboration, increasing digitalisation, etc.

Tool Complementarity and Interlinkages:

- Informs the design of the NAFS Sample Questionnaire for Evaluation (Annex A)

Guidance on application and limitations:

- Indicators draw on recurring risks and challenges identified in the practices and experiences of EU Member States, PIF reports, ECA audits, EPPO findings and OECD TSI project findings. The indicators are intended to guide readers and should not be understood as prescribed interventions. Indicators were designed to maintain a clear line of sight towards the intended impact, making it easier for authorities to define corresponding measures and establish baselines where needed
- Some of the expected impacts or outcomes and their associated performance indicators are deliberately generic. With this said, they can be adapted easily to national realities

- Indicators will not always be readily available in existing practices of EU Member States. In some areas, enabling conditions must be put in place. For example, training-related indicators may require changes to training arrangements (e.g. introducing pre- and post-training assessments and a refresher check after a defined period). For whistleblower protection indicators, this may require an agreed protocol between the central NAFS co-ordinator (e.g. the AFCOS) and the agency responsible for whistleblowing to allow relevant anti-fraud tracking. While these steps require additional efforts, they can significantly improve the quality and usefulness of implementation and assessment
- Co-ordinating authorities do not need to create a separate data collection tool for every indicator. Several indicators may be supported by the same data source (e.g. a single beneficiary survey with multiple relevant questions)
- The catalogue encourages adoption of pragmatic solutions. For instance, where the NAFS co-ordinator’s (e.g. the AFCOS) reports are identified as a potential data source, authorities may adjust reporting templates and internal procedures to capture the relevant information more systematically
- The catalogue also highlights synergies with other national strategies. Where possible, data collection and reporting should be aligned to avoid duplication and to complement existing strategic arrangements

A) PREVENTION PHASE

IMPACT-LEVEL INDICATORS

Impact indicators measure long-term systemic change at the level of NAFS core objectives (Level 1 / Strategic Goals). These correspond to the ultimate goals the strategy seeks to contribute to over its entire implementation period. Impacts are typically correlated with core/strategic objectives or high-level directions of the strategy.

Desired Impact	Indicators to measure impact	Data sources	Qualitative / Quantitative	Strategic category (tag)	Comments/assumptions/risks
Anti-fraud culture is understood and supported across all staff levels and beneficiaries	% of staff in such institutions who perceive the institutional anti-fraud culture as strong % of staff in such institutions who perceive senior management as committed to establishing an anti-fraud tone % of staff/ beneficiaries who report high awareness of the whistleblower protection	NAFS Evaluation survey NAFS Evaluation reports	Quantitative	Public awareness and transparency	Culture change might be slow, therefore these indicators should be interpreted alongside other evidence Design of the evaluation survey must mitigate social desirability bias and protect anonymity At the EU level, whistleblower protection awareness remains a weak point, which might require a standalone impact indicator rather than an outcome indicator
Strengthened frameworks, awareness and transparency to prevent fraud	% of citizens who believe fraud against EU funds is effectively addressed in their country % of entities managing EU funds with anti-fraud prevention measures assessed as effective by audit authorities Return on Investment (ROI) per prevention mechanism (e.g. training, data analytical tools) in place	Eurobarometer on citizens' perceptions of fraud and the fight against fraud Audit Authorities reports	Quantitative	Fraud risk management	ROI offers a simplified metric that expresses these results as a ratio, thereby facilitating communication with decision makers. However, ROI typically captures only monetised impacts and should therefore be interpreted alongside broader evidence on non-financial outcomes. More details on this can be found on pages 31-37 of this report

OUTCOME-LEVEL INDICATORS

Outcome indicators measure short-term and medium-term institutional and behavioural change at the level of NAFS specific objectives (Level 2 / Operational Objectives). They show whether interventions (outputs) are producing intended changes in practices, knowledge, systems, and behaviours among target groups (MAs, IBs, beneficiaries, judicial authorities). Outcomes are typically correlated with operational objectives and, to some extent, with core/strategic objectives.

Desired Outcome	Indicators to measure outcomes	Data sources	Qualitative/ Quantitative	Strategic category (tag)	Comments/assumptions/risks
Increased capacity to prevent fraud, facilitated through training programmes	% of staff demonstrating improved knowledge on fraud prevention in post-training assessment % of anti-fraud authorities that reviewed procedures and fraud risk management frameworks based on training participants' inputs	Staff survey (pre/post and follow-up training surveys) Meeting minutes/list of participants NAFS Monitoring reports NAFS Evaluation reports	Quantitative	Capacity-building and training	Training programmes should be designed from the outset to measure learning outcomes, including baseline knowledge (prior to delivery) and immediate post-training results. The design should also include a follow-up assessment (e.g. a refresher after 6 months) to gauge retention. Training formats should be practice-oriented (e.g. real case work, scenario analysis, etc.) Knowledge on fraud prevention should cover all relevant topics such as conflicts of interest, whistleblower protection and reporting mechanisms, fraud risk assessments, risk controls, etc.
Enhanced fraud risk management frameworks in MA/IB	% fraud risk assessments informed by contributions from multiple relevant stakeholders (e.g. AFCOS, investigative/prosecution bodies or other specialised expert agencies) % of MAs/IBs perceiving the fraud risk frameworks as effective	AFCOS's analysis and reports ECA Reports NAFS Monitoring reports NAFS Evaluation reports	Quantitative	Fraud Risk Management	Design of the evaluation survey must mitigate social desirability bias and protect anonymity
Beneficiaries are better informed about fraud risks and reporting channels	% of beneficiaries aware of their obligations regarding of fraud and irregularities % of beneficiaries who can correctly identify at	Beneficiaries` survey Focus groups with beneficiaries	Quantitative Qualitative	Public awareness and transparency	Beneficiaries are often the entry point for fraud, and their awareness is a prerequisite for prevention

	least 3 common fraud risks relevant to their programme				This outcome requires NAFS specific measures aimed at beneficiaries, such as periodic awareness surveys and regular focus groups designed to collect qualitative evidence on their level of understanding of fraud risks and familiarity with prevention mechanisms
Strengthened conflict of interest management within all entities managing EU funds	% of staff correctly identifying cases of conflict of interest and management options % entities with Standard Operational Procedures that include disclosing, abstaining and resolving conflicts of interest in the *ex ante* phase % of public procurement procedures subject to automated conflict of interest screening before contract awards % of anti-fraud authorities using dedicated tools for the detection of undisclosed conflict of interest in public procurement procedures (e.g. automatic company registry screening) % of actual/apparent/perceived conflict of interest cases identified through automated screening tools compared to manual verification % of effectively resolved cases of conflicts of interest out of the total cases identified/reported	Staff survey (pre/post and follow-up training surveys) Audit Authority reports Public Procurement Agency reports Corruption Prevention / Integrity Agencies assessments	Quantitative Qualitative	Fraud Risk Management Digitalisation and Data analytics	Training programmes should be designed from the outset to measure learning outcomes, including baseline knowledge (prior to delivery) and immediate post-training results. The design should also include a follow-up assessment (e.g. a refresher after 6 months) to gauge retention. Training formats should be practice-oriented (e.g. real case work, scenario analysis, etc.) The outcome indicator related to public procurement procedures screened for conflict of interest measures the shift to automated screening on all public procurement procedures When developing/tailoring indicators for this desired outcome, drafters might want to check the coherence/synergies with anti-corruption policies/strategy
Increased awareness on whistleblower protection and reporting mechanisms	% of beneficiaries aware of fraud reporting channels % of public officials / civil servants who are aware of existing whistleblower reporting channels and protections % of anti-fraud authorities which are compliant with the national whistleblower protection law # of confidential and nominal advice requested to assist whistleblower dilemmas #of whistleblower reports on fraud issues that	Beneficiaries' survey Staff surveys Eurobarometer Reports of whistleblowers oversight agency	Quantitative	Whistleblower protection and reporting	Beneficiaries are often the entry point for fraud, and their awareness is a prerequisite for prevention When developing/tailoring indicators for this desired outcome, drafters might want to check the coherence/synergies with anti-corruption policies/strategy

	received a substantive response within the legally prescribed timeframe on internal and external channels # of visits to whistleblowing reporting tool (internal or external channels)				
Promote a culture of integrity, including transparency and public accountability of anti-fraud measures	% of MAs publishing statistical information on the use of EU funds, including contracts concluded and established irregularities	MA's Websites / Social media channels review	Quantitative	Public awareness and transparency	When communicating statistical information, authorities must decide on the channel type (website, platform, unified portal), frequency of communication and minimum content

B) DETECTION PHASE

IMPACT-LEVEL INDICATORS

Impact indicators measure long-term systemic change at the level of NAFS core objectives (Level 1 / Strategic Goals). These correspond to the ultimate goals the strategy seeks to contribute to over its entire implementation period. Impacts are typically correlated with core/strategic objectives or high-level directions of the strategy.

Potential Expected Impact	Indicators (that measure impact)	Data sources	Qualitative / Quantitative	Strategic category (tag)	Comments/assumptions/risks
Proactive detection of fraud through systematic use of data-driven tools and intelligence-led approaches	% of suspected fraud detected through automated data systems (analytics, risk scoring, cross-checks) to total detected fraud Average time from fraud occurrence to detection	Irregularity reporting data / AFCOS reports	Quantitative	Digitalisation and Data analytics	Trends should also be sustainable over the programming/implementation period to qualify as a long-lasting impact of NAFS
Decrease in estimated fraud and error losses affecting EU funds over the NAFS implementation period	% of estimated fraud and error loss compared to baseline	Fraud Loss Measurement (FLM) reports or analysis of known fraud cases and historical detection data (e.g. historical detection rates, average financial impact per case)	Quantitative	Fraud Risk Management	The strategy should provide at least two supporting activities with the following outputs: 1) the adopted methodology for estimating fraud and error losses (the IPSFF Fraud Loss Measurement framework referenced in the current report provides a useful five-stage methodological model) and 2) the estimated baseline using the adopted methodology. The resulting baseline should be incorporated into the NAFS/action plan and used as an impact indicator.

					Values obtained during the NAFS' final evaluation should be compared against the baseline to assess the NAFS' contribution to reducing fraud losses. Consistent application of the same methodology is essential for comparability.

OUTCOME-LEVEL INDICATORS

Outcome indicators measure short-term and medium-term institutional and behavioural change at the level of NAFS specific objectives (Level 2 / Operational Objectives). They show whether interventions (outputs) are producing intended changes in practices, knowledge, systems, and behaviours among target groups (MAs, IBs, beneficiaries, judicial authorities). Outcomes are typically correlated with operational objectives and, to some extent, with core/strategic objectives.

Potential Expected Outcome	Indicators (that measure outcome)	Data sources	Qualitative / Quantitative	Strategic category (tag)	Comments/assumptions/risks
Enhanced proactive fraud detection through data integration and automation	% of risk alerts generated by Arachne+ that result in documented follow-up action (verification, investigation, or reasoned dismissal) % of anti-fraud authorities using automated data cross-checks (e.g. cross-referencing tax, social security, procurement and company registry data) % of red flags triggered that lead to detection of an irregularity or suspected case of fraud	AFCOS reports NAFS Evaluation survey Arachne system usage statistics (if available	Quantitative Qualitative	Digitalisation and Data analytics	Arachne+ will become mandatory from 2028 Interoperability (systems exchange data and interpret automatically) matters more than technical connectivity
Improved quality and timeliness of irregularity reporting	% reduction in average time elapsed between detection of an irregularity and its complete and accurate registration in the IMS % of irregularity reports assessed as complete and accurate	Irregularity reporting data NAFS Evaluation survey EC feedback	Quantitative	Co-operation	Data completeness and accuracy primarily depend on the reporting authorities

Clarifying the management of infringement reports and enhancing feedback loops between competent authorities (administrative, investigative and judicial)	% of anti-fraud authorities that self-assess improved inter-institutional co-operation under the MoUs % referrals resulting in detected fraud (investigation, audit, mitigation measures)	NAFS Evaluation survey NAFS Monitoring reports AFCOS reports	Quantitative Qualitative	Co-operation	Efforts should target increasing co-operation with investigation/prosecution entities
Strengthened effectiveness of on-the-spot checks based on standardised methodology	% increase of irregularities detected per on-the-spot check compared to baseline before standardised methodology was introduced % of irregularities detection from on-the-spot checks compared to desk-based checks	Anti-fraud authorities verification logs Audit authority reports	Quantitative	Capacity-building and training	Methodology exists (output) differs from methodology producing better detection (outcome)
Whistleblower reporting effectively contributes to fraud detection	% of whistleblower reports that resulted in opened investigations % of whistleblower reports leading to confirmed irregularities	Reports of whistleblowers oversight agency	Quantitative	Whistleblower protection and reporting	Beneficiaries are often the entry point for fraud and their reporting can contribute to better detection When developing / tailoring indicators for this desired outcome, drafters might want to check the coherence / synergies with anti-corruption policies / strategy

C) INVESTIGATIONS PHASE

IMPACT-LEVEL INDICATORS

Impact indicators measure long-term systemic change at the level of NAFS core objectives (Level 1 / Strategic Goals). These correspond to the ultimate goals the strategy seeks to contribute to over its entire implementation period. Impacts are typically correlated with core/strategic objectives or high-level directions of the strategy.

Potential Expected Impact	Indicators (that measure impact)	Data sources	Qualitative / Quantitative	Strategic category (tag)	Comments/assumptions/risks
Improved quality and efficiency of fraud cases investigation	% of substantiated fraud cases out of total suspected fraud cases	Prosecutor`s Office statistics EPPO statistics	Quantitative Qualitative	Co-operation	For a better analysis, NAFS should provide disaggregation by fraud type When developing/tailoring indicators for this

	% of investigations to prosecutions ratio Average duration from fraud referral to concluded investigation	AFCOS reports National judicial statistics (alternatively ECA reports) EU Justice Scoreboard data on case duration (limited to anti-corruption cases)			desired impact and the associated indicator referring to the duration of investigation, drafters might want to check the coherence/synergies with anti-corruption and justice policies/strategy

OUTCOME-LEVEL INDICATORS

Outcome indicators measure short-term and medium-term institutional and behavioural change at the level of NAFS specific objectives (Level 2 / Operational Objectives). They show whether interventions (outputs) are producing intended changes in practices, knowledge, systems, and behaviours among target groups (MAs, IBs, beneficiaries, judicial authorities). Outcomes are typically correlated with operational objectives and, to some extent, with core/strategic objectives.

Potential Expected Outcome	Indicators (that measure outcome)	Data sources	Qualitative / Quantitative	Strategic category (tag)	Comments/assumptions/risks
Strengthened investigative capability, tools and procedures	# of investigators/prosecutors demonstrating improved competence in fraud investigation techniques (pre/post competence assessment) % of fraud cases investigated using the standardised fraud investigation protocols % of complex fraud cases referred to the specialised investigation unit % resolution rate of cases referred to investigative authorities out of total cases referred	AFCOS reports Training records Quality control checklists/police case management system Case classification logs; referral decision records	Quantitative	Capacity-building and training	Specialised capacity is a prerequisite for quality investigations

D) RECOVERY and SANCTIONS PHASE

IMPACT-LEVEL INDICATORS

Impact indicators measure long-term systemic change at the level of NAFS core objectives (Level 1 / Strategic Goals). These correspond to the ultimate goals the strategy seeks to contribute to over its entire implementation period. Impacts are typically correlated with core/strategic objectives or high-level directions of the strategy.

Potential Expected Impact	Indicators (that measure impact)	Data sources	Qualitative / Quantitative	Strategic category (tag)	Comments/assumptions/risks
Dissuasive, proportionate and visibly enforced sanctions for fraud	% of citizens who believe that those who commit fraud against EU funds are sanctioned % of sanctions or judicial decisions enforced within statutory deadlines Average duration of court proceedings for fraud affecting EU funds	Court records National judicial statistics (alternatively ECA reports) EU Justice Scoreboard data on case duration (limited to anti-corruption cases) Eurobarometer	Quantitative Qualitative	Sanctions	Visibility of sanctions might have a deterrent effect
Increased proportion of fraud-related financial losses successfully recovered	% of amounts recovered out of to the total amounts identified for recovery Average time from definitive decision to completion of recovery	ARO statistics/reports Court records	Quantitative	Recovery	When developing/tailoring indicators for this desired impact and associated indicators referring to duration, drafters might want to check the coherence/synergies with anti-corruption and asset recovery policies / strategy

OUTCOME-LEVEL INDICATORS

Outcome indicators measure short-term and medium-term institutional and behavioural change at the level of NAFS specific objectives (Level 2 / Operational Objectives). They show whether interventions (outputs) are producing intended changes in practices, knowledge, systems, and behaviours among target groups (MAs, IBs, beneficiaries, judicial authorities). Outcomes are typically correlated with operational objectives and, to some extent, with core/strategic objectives.

Potential Expected Outcome	Indicators (that measure outcome)	Data sources	Qualitative / Quantitative	Strategic category (tag)	Comments/assumptions/risks
Strengthened asset recovery and freezing	Value of assets frozen or restrained through civil/confiscation orders related to unexplained wealth % of asset recovery cases initiated on the basis of unexplained wealth (civil confiscation) vs. criminal-confiscation cases	ARO reports AFCOS reports Public databases	Quantitative	Recovery	Additional legislative and operational measures may be required to support the achievement of this outcome.
Strengthened guidance and awareness to enhance the recovery of undue payments	% of MA/IB staff demonstrating improved knowledge on recovery guidelines and procedures % increase in amounts recovered from fraud-related cases compared to previous periods % of undue payments successfully recovered compared to the total value of irregularities/fraud identified annually	Staff survey (pre/post and follow-up training surveys) ARO reports AFCOS reports MA/IB irregularity registers	Quantitative	Capacity-building and training Recovery	Training programmes should be designed from the outset to measure learning outcomes, including baseline knowledge (prior to delivery) and immediate post-training results. The design should also include a follow-up assessment (e.g. a refresher after 6 months) to gauge retention. Training formats should be practice-oriented (e.g. real case work, scenario analysis, etc.)
Enhanced efficiency of legal proceedings for cases of fraud	% average duration of first-instance court proceedings in fraud cases % of fraud cases concluded without exceeding average duration of cases # of fraud cases dismissed due to statute of limitations expiration	Court service data (national judicial statistics)	Quantitative	Court proceedings	This indicator requires that national judicial statistics disaggregate case duration data for fraud cases

Increased visibility and consistent application of sanctions for fraud	# of entities excluded from EU funding and for which the exclusion decision was made public % of confirmed fraud cases resulting in administrative or criminal sanction within a defined timeframe % of anti-fraud authorities that assess the visibility, consistency and deterrent effect of sanctions as high % of non-governmental stakeholders that assess the visibility, consistency and deterrent effect of sanctions as high	Court records NAFS Evaluation Survey Beneficiaries survey	Quantitative Qualitative	Sanctions Public awareness and transparency	

NAFS Monitoring and Evaluation

OUTCOME-LEVEL INDICATOR

Outcome indicators measure short-term and medium-term institutional and behavioural change at the level of NAFS specific objectives (Level 2 / Operational Objectives). They show whether interventions (outputs) are producing intended changes in practices, knowledge, systems, and behaviours among target groups (MAs, IBs, beneficiaries, judicial authorities). Outcomes are typically correlated with operational objectives and, to some extent, with core/strategic objectives.

Potential Expected Outcome	Indicators (that measure outcome)	Data sources	Qualitative / Quantitative	Strategic category (tag)	Comments / assumptions /risks
NAFS implementation improves through evidence-based learning and adaptation	% of evaluation recommendations from the previous NAFS implementation cycle is implemented in the next cycle % of NAFS action plan measures or indicators modified, added or removed based on documented evidence from monitoring data or evaluation findings	NAFS Evaluation Report Maturity Evaluation Report on NAFS External evaluation PIF reports	Quantitative	Monitoring, Evaluation & Learning	According to international standards and benchmarks, M&E should also be used as a learning tool

Annex C. Checklist for updating anti-fraud strategies and action plan

What is the purpose of the Checklist?

- It supports the NAFS co-ordinator and implementing agencies to determine whether a strategy/action plan needs a revision/update
- It provides an objective & evidence-based response to the question *"Is the current strategy or action plan fit for its purposes or is it outdated, incomplete and/or methodologically weak?"*

Who should use it?

- NAFS co-ordinator

Key features/components:

- Checklist of diagnostic questions
- Data sources

Tool Complementarity and Interlinkages:

- Informed by the outputs obtained following the application of the Survey for NAFS evaluations and the implementing agencies' self-assessment

Guidance on application and limitations:

- The checklist is designed to serve as a generic, simple scoring grid targeting implementation status, quality of evidence, level of completion, or degree of results achieved. This tool could be applicable to national stakeholders in deciding on whether the NAFS and Action Plan require an update
- According to the European Commission's Guidelines on National Anti-Fraud Strategies, updating or readjustment of the NAFS will include, where relevant:
  - Reconsidering the objective
  - Better and more accurate redirection, planning and management of resources
  - Updating the measures and/or the deadlines
  - Reviewing the services responsible (implementing agencies)
- Against this benchmark, indicators used for assessing the impact of the NAFS implementation shall also be used to inform the update and/or revision of the NAFS in due time
- The Checklist is designed based on the assumption that the NAFS is organised around a three-level architecture comprising: Level 1 – Strategic Goals/Objectives; Level 2 – Operational or Specific objectives; and Level 3 – Concrete actions or measures. Accordingly, the terminology used throughout the survey reflects this assumed structure
- The Checklist is also designed based on the assumption that M&E reporting procedures (such as a self-monitoring form or evaluation survey) contain a separate tabular form to capture relevant and additional information that is needed to inform potential updates of NAFS or action plan

- The Checklist's questions are presented as generic model questions and do not capture the specific institutional, legal, or policy particularities of individual countries. They should therefore be reviewed and tailored to the relevant national context prior to being used for updating a NAFS

A: Checklist for updating the anti-fraud strategy

Updating NAFS may entail:

- Updating and/or revising the objectives
- Adjusting the management resources
- Adjusting the impact and/or outcome indicators

By answering the following questions, the NAFS co-ordinating authority can assess whether an update of the NAFS is needed and, if so, determine the nature and extent of the revision required:

Coverage	No	Question	Data sources
These questions seek to determine **whether the NAFS is still relevant**	1.	Have new fraud risks emerged that are not reflected in the NAFS?	• Latest fraud risk assessment update • Implementing agencies - self-reporting
	2.	Have some risks decreased or become irrelevant since the NAFS was adopted?	• Latest fraud risk assessment update • Implementing agencies - self-reporting
	3.	Has the transition to a new EU programming period/preparation for the next MFF introduced new requirements that are not reflected in the current strategy? / Is the current programming period coming to an end?	• Programming documents
	4	Have global governance indicators (TI - CPI, Eurobarometer, etc.) shown significant deterioration since adoption?	• Governance indicators • NAFS Evaluation results • National Anticorruption Strategy Evaluation results
These questions seek to account for the **main structural and/or organisational changes**	5.	Have there been **significant** legislative changes affecting anti-fraud, irregularities, conflicts of interest, controls, and sanctions?	• Official Gazette • EU new regulations, directives
	6.	Have there been major institutional changes that affect mandates, co-ordination or implementation responsibilities?	• Implementing agencies - self-reporting
	7.	Have new institutional actors become relevant for NAFS implementation, but are not reflected in the current form of the Strategy?	• NAFS co-ordination body meeting minutes • Mid-term evaluation
	8.	Have any institutions lost legal mandate, functions or capacities assumed in the NAFS?	• Implementing agencies - self-reporting • NAFS co-ordination body meeting minutes • Mid-term evaluation
	9.	Have EU-level anti-fraud instruments or bodies changed in ways that require strategic alignment (e.g. adoption of the new Anti-Corruption Directive)	• EU regulatory monitoring
These questions seek to determine whether the **intervention logic is strong**	10.	Are the Strategic objectives (L1) supported by Operational objectives that reflect real change (L2)?	• Mid-term evaluation • External assessments (OECD PII, OLAF evaluations)
	11.	Are there any major gaps in the causal chain between outputs, outcomes and impacts?	• Mid-term evaluation
These questions seek to determine if NAFS implementation is conducted through	12.	Are there impact-level indicators in place for the Strategic objectives (L1)?	• Mid-term evaluation • External assessments
	13.	Are there outcome-level indicators in place for the Operational objectives (L2)?	• Mid-term evaluation • External assessments

adequate quantified indicators	14.	Are the impact and outcome indicators still measurable with available data?	• Implementing agencies - self-reporting
	15.	Do the impact and outcome level indicators capture real change or only fulfilment of activities?	• Mid-term evaluation • External assessments
These questions seek to determine the performance and **implementation of NAFS (effectiveness and efficiency)**	16.	Has implementation shown that some objectives are unrealistic?	• Mid-term evaluation • Monitoring reports
	17.	Has the evaluation shown that some measures have a limited contribution to expected outcomes?	• Mid-term evaluation

B: Checklist for updating the action plan

Updating the action plan may entail:

- Updating and/or revising the measures
- Introducing new measures
- Adjusting the planning and management resources
- Adjusting the output-level indicators
- Updating deadlines
- Introducing new measures

By answering the following questions, the NAFS co-ordinating authority can assess whether an update of the Action Plan is needed and, if so, determine the nature and extent of the revision required:

Coverage	No	Question	Data sources
These questions seek to assess the quality of the design of the Action Plan	1.	Are the measures clearly linked to operational objectives?	• Implementing agencies - self-reporting
	2.	Are the measures sufficiently specific, realistic and implementable?	• Implementing agencies - self-reporting
	3.	Are the responsibilities, deadlines and expected outputs clearly assigned?	• Implementing agencies – self-reporting
These questions seek to determine the implementation progress	4.	Are there any significant delays in implementation?	• NAFS monitoring • Implementing agencies – self-reporting
	5.	Are some activities repeatedly postponed or left incomplete?	• NAFS monitoring • Implementing agencies - self-reporting
	6.	Are some institutions systematically failing to implement their assigned measures?	• NAFS monitoring • Implementing agencies – self-reporting
	7.	Have some activities become obsolete, unnecessary or impossible to implement?	• NAFS monitoring • Implementing agencies – self-reporting
These questions seek to determine the feasibility of the Action Plan	8.	Are the deadlines in the action plan still realistic?	• NAFS monitoring • Implementing agencies – self-reporting
	9.	Are the targets in the action plan still realistic?	• NAFS monitoring • Implementing agencies – self-reporting
	10.	Are there sufficient human, financial and technological resources available to implement the assigned measures?	• NAFS monitoring • Implementing agencies – self-reporting
	11.	Have external technical assistance (e.g. TSI projects) created new implementation opportunities or arrangements not reflected in the initial Action Plan?	• Projects' co-operation agreements and outputs • NAFS monitoring

These questions seek to determine if the Action Plan implementation is conducted through adequate quantified indicators	12.	Are there output-level indicators in place and for each measure (L3)?	• NAFS monitoring
	13.	Are the output indicators still measurable?	• NAFS monitoring • Implementing agencies – self-reporting
These questions seek to determine whether the Action Plan has internal consistency	14.	Are there activities that duplicate each other?	• NAFS monitoring • Implementing agencies – self-reporting
	15.	Are important implementation steps missing from the plan?	• NAFS monitoring • Implementing agencies – self-reporting
	16.	Are there measures with weak causal links to operational objectives?	• Mid-term evaluation
Other needs for adjustment	17.	Should any measures be added in response to new risks or institutional needs?	• Implementing agencies – self-reporting
	18.	Should any measures be merged or removed?	• Implementing agencies – self-reporting
	19.	Should responsibilities be reassigned?	• Implementing agencies – self-reporting
	20.	Should deadlines or targets be updated?	• Implementing agencies – self-reporting

OECD Public Governance Reviews

Evaluating, Updating and Monitoring Anti-Fraud Strategies

A Methodology

As the scale and impact of fraud continues to grow and put pressure on public finances, countries need effective tools to prevent, detect and respond to fraud risks while sustaining public trust and the integrity of public spending. Although many countries have adopted anti-fraud strategies, monitoring and evaluation (M&E) systems often remain weak, limiting governments' ability to measure results, identify emerging risks and improve anti-fraud efforts over time.

This report presents a practical methodology to help governments and public institutions strengthen anti-fraud strategies through better monitoring, evaluation and regular updates. The methodology provides a flexible approach that can be applied at national, regional, sectoral or organisational level. It supports authorities responsible for anti-fraud co-ordination, implementation and oversight, including the Anti-Fraud Coordination Services (AFCOS) within Member States of the European Union.

Drawing on international best practices and aligned with European Commission guidance and OECD standards, the report also stresses the importance of clear governance arrangements, participatory approaches, transparent communication and structured learning to strengthen resilience against fraud. It is complemented by practical tools designed to help countries build strong M&E frameworks for anti-fraud.

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