

The Perfect Combination of Natural and Artificial Intelligence in Public Administration

UWE BECKER

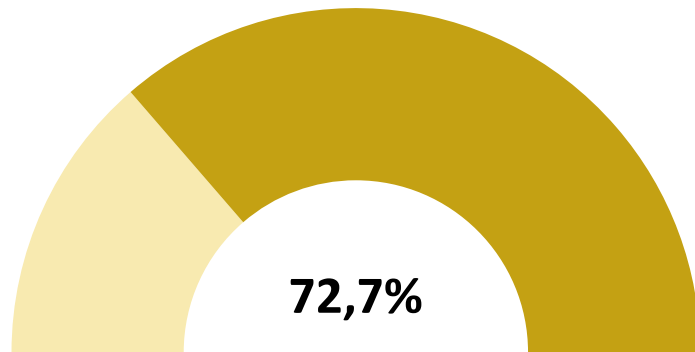
PRESIDENT OF THE COURT OF AUDIT OF HESSEN



AI is on
everyone's lips
with widely
varying
expectations.



Digitalization of Hessian Municipalities



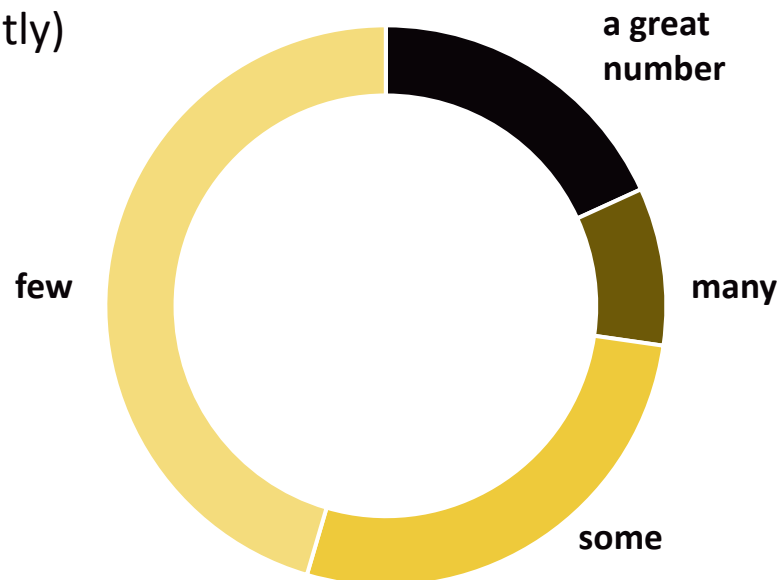
Almost three-quarters of respondents rate the relevance of AI for the future of their own administration as “very important,” while 27.3% rate it as “important.”

June 2026:

Launch of a survey on key digital topics for the future in Hesse’s major cities, selected districts, and “digital” (model) municipalities.

Digitalization of Hessian Municipalities

AI use cases
(currently)



June 2026:

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Digitalization of Hessian Municipalities

36,4%

have an AI strategy

63,6%

do not have an AI strategy

June 2026:

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Digitalization of Hessian Municipalities

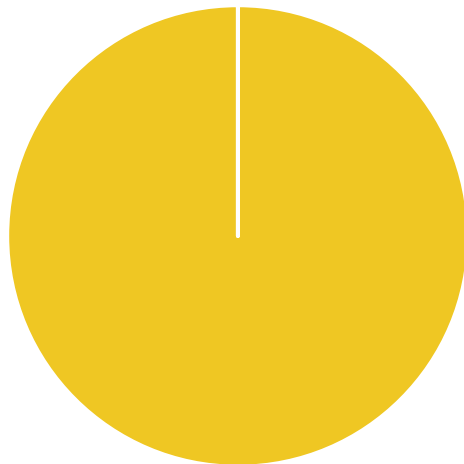
Current use of AI
as a tool in the
following areas:



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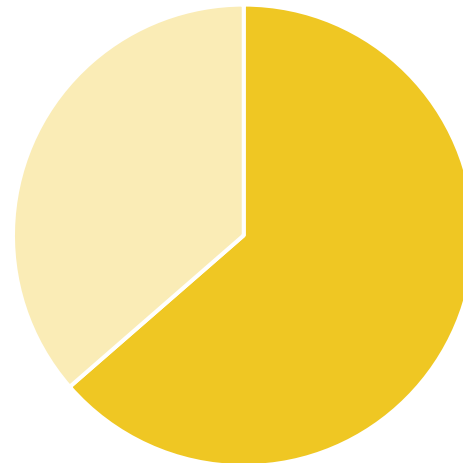
What hurdles currently exist regarding the use of AI?

Legal hurdles:



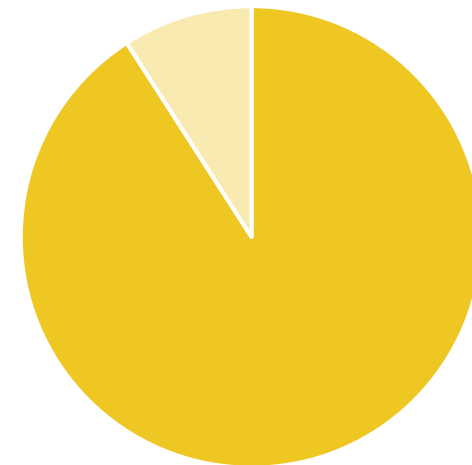
Yes: 100% No: 0%

Organizational hurdles:



Yes: 63,6% No: 36,4%

Financial hurdles:



Yes: 90,9% No: 9,1%

Current Status of AI Auditing in Financial Oversight

To date, there is no coordinated approach or uniform set of minimum requirements for the testing of AI systems.

Public financial oversight must **act now**, nonetheless!

What can or
should audit
offices audit?



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Risk-based Approach

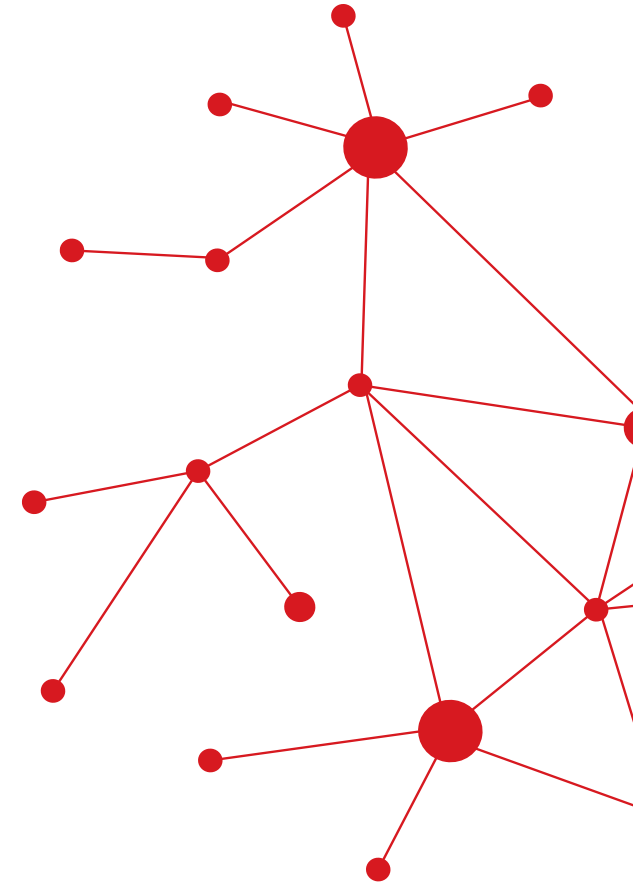
Traceability of the documentation
provided by the audited entity?

Guiding questions in three thematic areas:

01 Governance

02 Data and Models

03 Security



Thematic Area 1: Governance

In Focus: Regulations and structures applicable to the organization as a whole

Rules & Overview

Do operational directives, guidelines, and a central AI register exist?

Roles & Competencies

Have responsibilities been assigned, and have employees been trained in the use of AI technologies?

Risk management

Has a risk classification been carried out for planned AI technologies or those currently in use, in accordance with the EU AI Act?

Thematic Area 2: Data and Models

In Focus: The specific specialized application utilizing AI

Model & Data Sources

Was the selection of the (language) model used—as well as its training data and the processing data—documented?

Data Protection

Are the requirements of the General Data Protection Regulation (GDPR) met when handling the processing data?

Quality assurance

Are there processes in place to validate the results of AI usage within the specialized application—such as human oversight?

Thematic Area 3: Security

In Focus: The specific specialized application utilizing AI

Protection & Access

Is an AI security concept in place? Have effective access controls been implemented for the specialized application, and are they regularly reviewed?

Incidents & Attacks

Are there defined processes for safety-critical incidents, and can targeted attacks on the models (e.g., manipulation) be detected?

Audit-Proofness

Are all inputs (e.g., prompts) and the corresponding outputs logged for audit-compliance purposes?



Anyone who
can find the
most
impossible
paths on their
own can find
them
digitally, too

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Correctness,
not
coherence,
is decisive.



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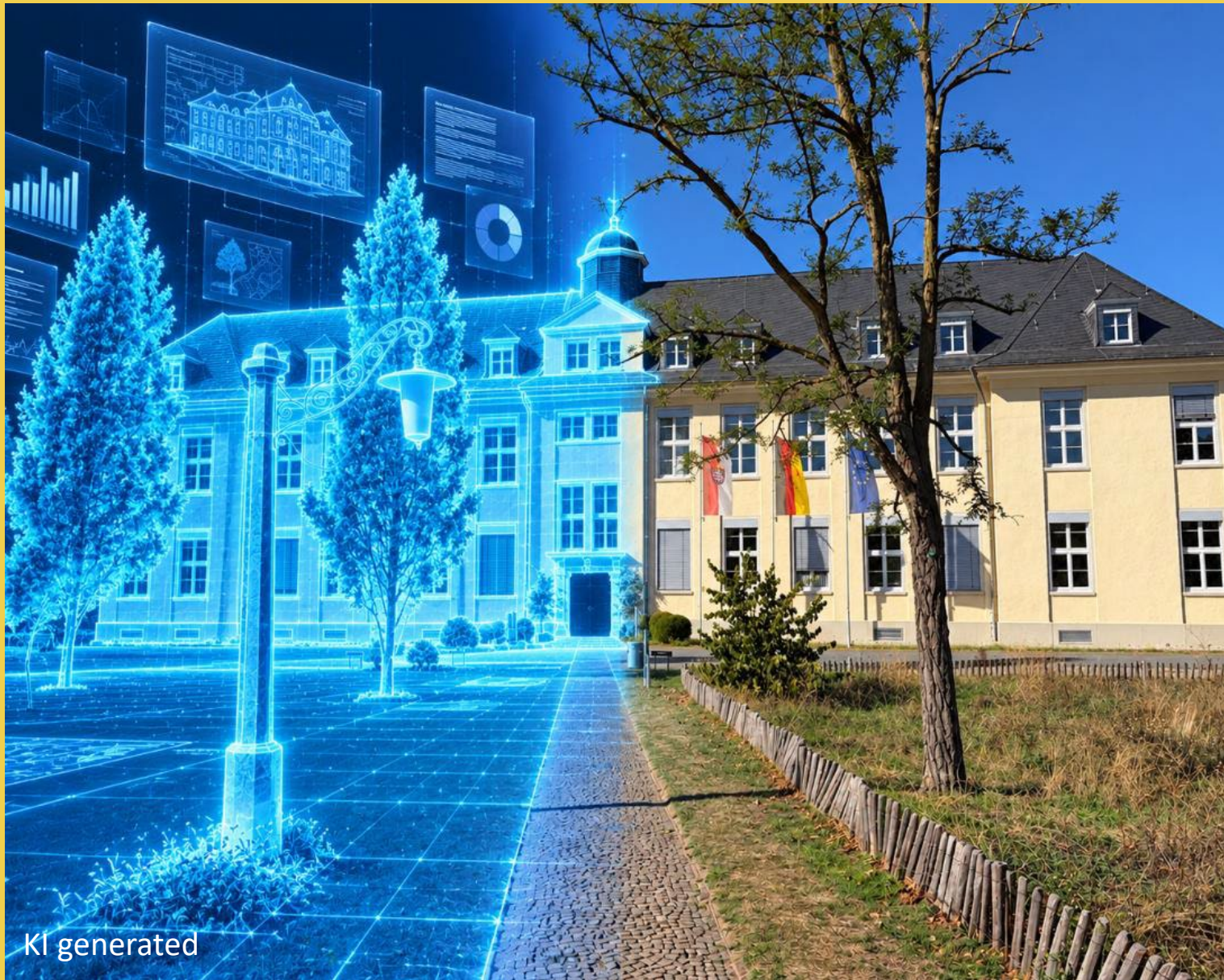
Human
judgment
extends
beyond data
analysis.

Perfect
combination
of natural and
artificial
intelligence



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Audit offices as auditors and users of AI



Seize Opportunities, Maintain Control!

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