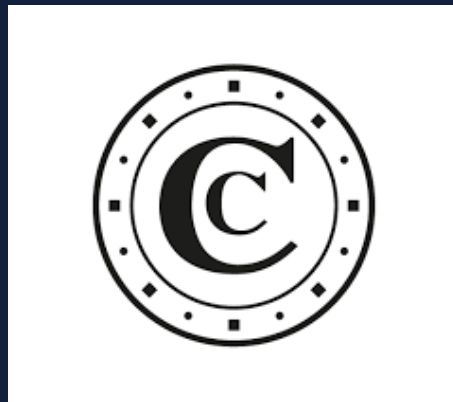




EURORAI INTERNATIONAL SEMINAR · PONTA DELGADA, AZORES · 16 OCTOBER 2026

Artificial Intelligence in the Service of Public Audit Courts

Regulatory framework, emerging uses, lessons learnt and ethical considerations

Seminar on 'Public Sector Audit and Artificial Intelligence'

Vincent SIVRÉ · Regional Chamber of Accounts, Centre-Val de Loire

Audit courts face a twofold shift



Over 50%

of France Travail staff reported using an AI tool
in 2025

Source: Cour des comptes, 8 January 2026



WHAT we audit

Audited bodies are deploying AI across their functions and information systems.



HOW we audit

AI is reshaping the auditor's tools, methods and skills.

Artificial intelligence must henceforth be conceived both as an object of audit and as an instrument of external audit.

Four perspectives to frame the discussion

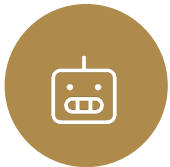
I



Regulatory framework

AI governance taking shape apace, at every level.

II



Emerging uses

AI is transforming audit methods, both as instrument and as object.

III



Lessons learnt

Building on good practice.

IV



Ethical considerations

Preserving trust and the professional judgement of the audit judge.



PART I

Regulatory framework

AI governance taking shape apace



INTERNATIONAL · EUROPEAN UNION · SAI COMMUNITY

A bedrock of fundamental rights, in the making since 2019



OECD

Principles on Artificial Intelligence

[Adopted in 2019](#) and updated since: trust, transparency and accountability throughout the life cycle of AI systems.



COUNCIL OF EUROPE

Framework Convention on AI (CETS No. 225)

[The first legally binding international treaty on AI](#). Opened for signature on 5 September 2024; ratified by the European Union on 15 May 2026. A risk-based approach spanning the entire life cycle of AI systems.

These foundations govern, upstream, any use of AI by a public authority — not least by an audit court itself.

The EU AI Act: a phased entry into application



High-risk systems deployed by public authorities: transitional regime until 2 August 2030.

Timetable subject to change (Digital Omnibus Regulation adopted in 2026) — to be checked against official EU sources.

A body of standards specific to public audit



2019 — Moscow Declaration (XXIII INCOSAI)

A call to train auditors capable of harnessing big-data analytics and artificial intelligence in the service of public audit.



October 2025 — XXV INCOSAI, Sharm El-Sheikh

One of the congress's two themes addressed the use of AI in auditing; adoption of the Sharm El-Sheikh Declaration (priorities for 2025-2028), which calls for AI to be embedded in audit processes whilst managing the risks of algorithmic bias and data security.



GUID 5100-5109 and GUID 5101

INTOSAI guidance on information systems audit; GUID 5101, devoted to information security audit, was endorsed at the same congress, in five languages including French.

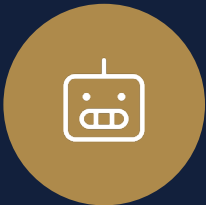
National applications: the Swiss Federal Audit Office's guide to auditing AI systems (grounded in ISSAI 300); the EUROSAT IT Working Group, active on AI since 2021.

II

PART II

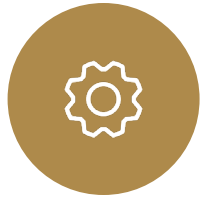
Emerging uses

AI is transforming audit methods



MAPPING · AUDIT INSTRUMENT · OBJECT OF AUDIT

The two faces of AI for the audit judge



AI as an instrument of audit

Analysing, detecting, drafting: AI equips and accelerates audit work.



AI as an object of audit

Steering, safeguarding, accounting for: the AI of audited bodies becomes a field of audit in its own right.

A single court may, in the same year, trial AI in its own work and audit the AI of a public administration.

Targeting risk: data analytics and detection



Anomaly detection

Identifying atypical or fraudulent patterns within vast volumes of public data.



Predictive risk scoring

Directing sampling and audit planning towards the most sensitive areas.



Continuous auditing

Tightening the monitoring of public expenditure between audit engagements.



An established practice in public finance

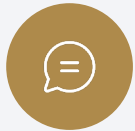
The Directorate-General for Public Finances has for several years used targeting algorithms to direct its tax audits — an adjacent use that foreshadows the tools now being trialled by audit courts.

Reading, summarising, drafting: the contribution of generative AI



Document summarisation

Swiftly processing large volumes of reports, contracts, minutes or responses in adversarial proceedings.



Natural-language querying

Interrogating financial databases without writing technical queries.



Drafting assistance

Producing draft findings or reports, invariably subject to human review.

10,000 amendments summarised in 15 minutes

[LLaMandement](#), the Ministry of Finance's generative AI tool for scrutinising the State budget — an example, outside the audit courts, of the order of magnitude of time savings already observed.

When the AI of audited bodies becomes an object of audit



Cour des comptes (France)

The France Travail case — report of 8 January 2026

An [operator that has used AI since 2015](#) (the ‘Intelligence emploi’ and later ‘Data IA’ programmes), with over half of its staff using it by 2025. Recommendations: GDPR and AI Act compliance, a strengthened ethics committee, a simplified ethical assessment tool.



European Court of Auditors

The European Union’s AI ecosystem

[Special report on the EU strategy for artificial intelligence](#): governance and investment still insufficiently coordinated in view of the ambitions proclaimed since 2018.

A transferable method: the Swiss Federal Audit Office has published a [guide to auditing AI systems](#) grounded in ISSAI 300.

Tangible benefits, yet uneven maturity



Broader audit coverage

Less sampling, greater comprehensiveness across large datasets.



Time savings redeployed

Towards analysis, interviews and judgement, where the added value is greatest.



Sharper risk targeting

More refined and better-documented audit planning.

OBSERVED MATURITY



Most audit institutions still stand here: between exploration and initial experimentation.

III

PART III

Lessons learnt

Building on good practice



PLANNING · AUDIT · GOVERNANCE

1. Audit planning and targeting

Use case	Frequency	Speed	Quality	Points of caution
Risk scoring for selecting bodies to be audited	In development	High	Moderate to high	Planning decisions remain collegial; criteria must be traceable
Mapping of local financial risks (digitised accounts)	In development	High	Moderate	Quality and completeness of source data (Hélios, PES V2)
Detection of weak signals (deteriorating ratios, budgetary anomalies)	Emerging	High	Moderate	Risk of false positives; no substitute for adversarial investigation
Drafting of planning sheets	Emerging	High	Moderate	Risk of hallucination; systematic verification of every source cited
Drafting of audit guides	Emerging	High	Moderate	Risk of hallucination; systematic verification of every source cited



An emerging practice within the audit courts

The Regional Chamber of Accounts, Centre-Val de Loire, drew on artificial intelligence to design the audit guide for its inquiry into the implementation of the EU LIFE programme in France.

2. Review of budgetary acts

Use case	Frequency	Speed	Quality	Points of caution
Automated consistency checks on budgetary acts	In development	High	High (reliability)	Bears on plausibility, never on legal characterisation
Machine-learning anomaly detection in accounting entries	In development	High	High, subject to verification	Explainability of the signal, model bias, false-positive rate
Assistance with the structure and form of referrals by the Prefect	Emerging	Moderate	Moderate (form, readability)	The Prefect remains solely responsible for the referral



A proof of concept endorsed by the Ministry of the Interior

The review of budgetary acts (budgets and administrative accounts of local authorities and their groupings) can readily be assisted by artificial intelligence, enabling the exhaustive processing of such acts (identification of anomalies; verification of the balance of the budget, on the one hand, and of the administrative account, on the other).



ARBIA

Analyse des Risques
Budgétaires assistée
par Intelligence Artificielle

3. Audit of accounts and management

Use case	Frequency	Speed	Quality	Points of caution
Automated extraction and structuring of documents (OCR of resolutions, contracts, budgets)	Common, spreading	High	Moderate	Systematic verification of extraction accuracy
Automated and comparative financial analysis (enhanced ANAFI-type tools)	Common	High	High	Transparency of method towards the audited body
Corpus mining and identification of precedents (e.g. the ‘Prisme’ project)	Emerging, pilot	High	Moderate to high	Risk of hallucination; systematic verification of every source cited
Drafting assistance for investigation reports and observations	Expanding	High	Moderate (form)	The rapporteur remains answerable for substance; no unverified facts
Machine translation (audits with an international dimension)	Rare	Moderate	Low to moderate	Human review essential



A practice gaining ground within the audit courts: ChatJF

A general-purpose assistant serving the staff of the audit courts, ChatJF provides general administrative information, without specialist expertise, adopting a neutral and concise tone in response to the everyday queries of judges and auditors. It is integrated into Word.

4. Evaluation of public policies

Use case	Frequency	Speed	Quality	Points of caution
Statistical and econometric processing of large datasets	Common	High	High	Quality and representativeness of source data
Predictive modelling and impact simulation of public policies	Emerging	Moderate	High if validated	Model explainability; clear presentation of uncertainties
Literature review and international benchmarking assisted by generative AI	Emerging	High	Moderate	Verification of references; risk of fabricated sources



A common practice within the audit courts: support from the Digital Directorate

The Cour des comptes’ Digital Directorate provides technical support to regional chambers evaluating public policies. It supplies analytical tools, secures data and facilitates algorithmic processing, thereby enhancing the scrutiny of administrative performance whilst ensuring the methodological soundness and regulatory compliance of locally conducted audit work.

5. Preparation of public reports and publications

Use case	Frequency	Speed	Quality	Points of caution
Proofreading, editorial harmonisation, typographical checks	Rapidly expanding	High	High (form, readability)	Final human quality control retained (compliance with professional standards)
Accessible summaries ('in brief', general-public versions)	Emerging	High	Moderate to high	Strict fidelity to the source report; collegial validation
Data visualisation and interactive data publication (open data)	Common	Moderate	High (readability, impact)	Rigour of graphical representations
'Communicating' our reports to all audiences (LinkedIn posts, podcasts, video)	Rapidly expanding	High	Moderate to high	Fidelity to the source report; validation by the President



An increasingly common practice within the audit courts: replacing text with visuals

Developing data-visualisation skills within audit teams makes it possible to replace sometimes impenetrable text with clear visual representations readily understood by the general public.

IV

PART IV

Ethical considerations

Preserving trust and professional judgement



RISKS · HUMAN JUDGEMENT · GOVERNANCE

Risks identified by the audit community



Algorithmic bias

Reproduction or amplification of discrimination present in training data.



Opacity (the 'black box')

Difficulty in explaining a recommendation or output produced by the model.



Security and confidentiality

Audit data that are often sensitive or covered by secrecy.

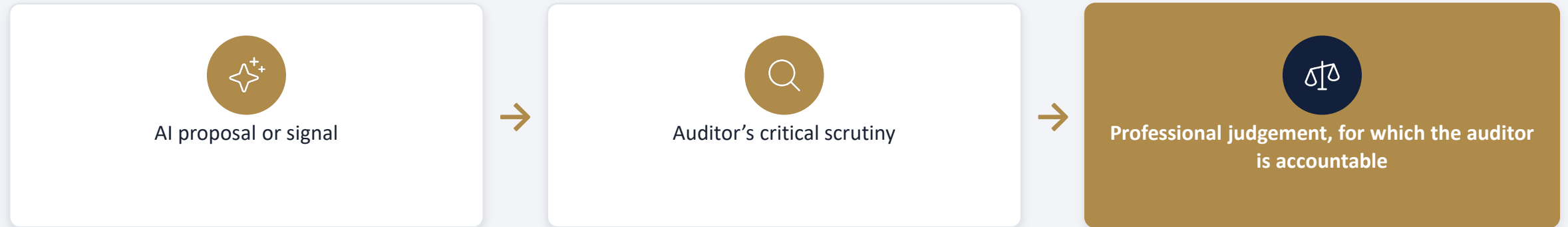


Technological dependence

The question of the digital sovereignty of audit courts.

Risks expressly cited in the Sharm El-Sheikh Declaration (INTOSAI, October 2025).

AI assists; it does not decide



Automation bias

The risk of over-validating AI output without sufficient critical scrutiny.



Traceability

Documenting AI-assisted steps, for quality review and the defensibility of the audit file.

Who audits the algorithm? The court applies the rule to itself



Internal doctrine and training

An AI usage charter; awareness-raising and training for judges and auditors.



Dedicated ethics officer or committee

Modelled on the very arrangements the courts recommend to the bodies they audit.



Traceability and human oversight

Quality control and a human-oversight clause in every tool deployed.



Vigilance regarding service providers

Hosting, data sovereignty, confidentiality of information covered by secrecy.

The credibility of external audit presupposes exemplary conduct at home.

The example of the French audit courts' charter



Accountability and the primacy of human decision-making

AI is a tool for assisting and supporting the work of the audit courts. It cannot supplant human reasoning, assessment or decision-making.



Data confidentiality and rules of use

In carrying out their duties and in all their internal work, the staff of the audit courts make differentiated use of AI systems according to the sensitivity of the data and the stage of the procedure at which processing takes place.



Transparency

AI users within the audit courts have a duty to ensure transparency in their use of AI, the corollary of our individual and collective right to innovate in our practices. Users explicitly disclose the use of AI in the work of the audit courts whenever that work is presented internally or externally.



Sobriety

In view of the environmental impact of artificial intelligence technologies, AI should be used judiciously, ensuring that the desired outcome cannot be achieved as effectively by other, less resource-intensive means or technologies.



Governance, training and evaluation

The audit courts operate a governance framework designed to steer the use of AI, keep members and staff informed, and monitor the implementation of the charter.

Any breach of the principles set out in the charter, in particular those relating to transparency and data security, may give rise to disciplinary measures.

Three messages for regional audit institutions

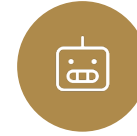
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The regulatory framework is taking shape

It must be followed actively, at every level.

II



AI is both instrument and object of audit

It is a new competence to be embedded within the court.

III

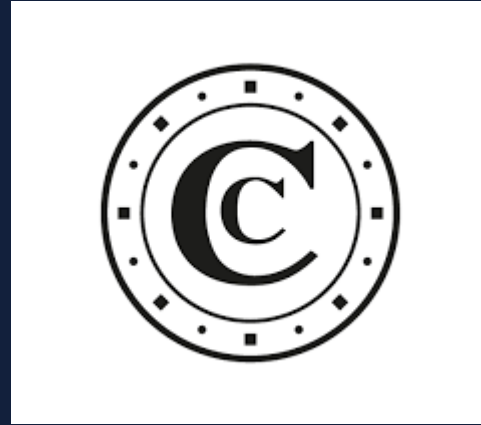


Professional judgement remains the safeguard

Rigorous internal governance is the precondition of trust.



EURORAI is well placed to become the forum in which Europe's regional audit institutions together build a common doctrine for the responsible use of AI.



Thank you for your attention

The floor is now open for discussion

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