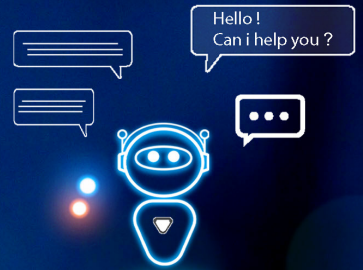




EUROPEAN
COURT
OF AUDITORS



EN

Artificial Intelligence strategy

2026-2030



Contents

Introduction	3
The evolving landscape	5
AI governance at the ECA	7
The ECA’s strategic AI goals	8
Goal 1: Enhance operational efficiency and quality	8
Goal 2: Strengthen the ECA’s capability to audit AI-based projects, systems and processes	9
Goal 3: Add value and contribute to EU-wide and international discussions on AI	10
Strategic AI actions	11
Action 1: extend access to tested AI tools to all staff, and continue evaluating new solutions	12
Action 2: ensure that audit data is “AI-ready”	13
Action 3: identify and improve audit processes to enable AI automation	14
Action 4: develop people and capabilities	15
Action 5: evaluate the potential of AI functionalities in existing tools	16
Action 6: monitor and adopt upcoming principle-based requirements and application material on auditing AI	17
Action 7: work with other public institutions on AI solutions	17
Action 8: ensure ECA compliance with regulatory frameworks	18
Action 9: explore how AI could streamline administrative processes	19
Conclusion	21
Annexes	22
Annex I – Overview of existing standards relevant for AI audit	22

Introduction

01 The initial artificial intelligence strategy adopted by the European Court of Auditors (ECA) in 2024 laid a solid foundation, focusing on the essential activities required to prepare the organisation for the adoption of AI technologies. These included establishing a framework, deploying infrastructure tools, recruiting personnel with specialised skills, developing key competencies among staff, and fostering an organisational culture of innovation and continuous improvement.

02 The ECA has successfully completed the activities outlined in the [initial strategy](#). This will allow us to embark on more ambitious projects that will enhance efficiency and improve the quality of the ECA's outputs in the medium to long term.

Box 1

The ECA's vision for artificial intelligence

We will use artificial intelligence to improve the quality and efficiency of our audit and support processes, thereby adding value through our work. We will equip staff with innovative and intelligent tools, while maintaining professional ethics, independence and regulatory compliance.

We plan to achieve this by:

- identifying audit processes and other areas where AI can deliver substantial benefits;
- deploying AI tools and solutions to maximise impact;
- upskilling and reskilling our staff; and
- integrating safe, secure and compliant AI agents into our audit processes.

03 One notable success of the previous strategy was providing more than half of our staff with generative AI and related training. The next step is providing all staff with these tools by early 2026, ensuring that everyone in the organisation can benefit from AI-driven solutions.

04 As five years is a considerable length of time, particularly in the rapidly evolving field of technology, the new AI strategy is deliberately structured around broad, strategic pillars that are essential for advancing the ECA's goals. We are also planning a mid-term strategy review to ensure that we are making proper progress toward achieving our objectives. This review will allow us to assess and address the significant developments that are likely to have emerged in the field of AI by that stage.

05 Although this document primarily highlights examples relevant to audit, both the proposed actions and the resulting synergies have the potential to benefit all ECA activities.

06 Given the diverse and sometimes competing needs across the organisation, it is crucial to carefully prioritise initiatives and ensure that adequate resources are allocated where most needed.

07 Importantly, the strategy does not specify any projects or detailed activities at this stage, except for some illustrative examples that clarify the overarching aims. Instead, the operational details will be shaped and formalised through annual work programmes developed by the relevant departments. This approach provides the flexibility needed to adapt to emerging technological trends and organisational requirements, while supporting the gradual, well-controlled use of data-driven approaches in audit processes. By maintaining this adaptable framework, the ECA is positioning itself to respond proactively to changes in the AI landscape, seize new opportunities, and address unforeseen challenges, all while upholding high standards of quality, security, and compliance.

The evolving landscape

08 Artificial intelligence is evolving at an unprecedented speed, shifting from narrow, task-specific tools to more autonomous and capable systems. One clear trend is the transition from personal AI assistants (tools that support individual users with drafting, summarising or retrieving information) to corporate “AI agents”. These are systems that can autonomously execute predefined tasks, support process coordination and manage workflows within human-defined objectives and constraints, and with human oversight. This shift will require updated governance, clear accountability, and new controls to ensure reliability and compliance.

09 In the field of public audit, this evolution means that AI support may extend beyond individual productivity tools. Emerging AI agents may support multiple phases of audit processes by performing predefined technical tasks – such as consistency checks, document preparation and structuring, and progress monitoring – all within predefined rules and under human supervision. As these agentic systems mature, they have the potential to reshape not only how audits are conducted, but also how audit quality is assured, how risks are identified, and how data is handled throughout the audit lifecycle. For institutions like the ECA, this shift requires a proactive governance approach, where AI is treated not just as a support tool, but as a strategic capability integrated into core processes.

10 As AI systems become more widely integrated into organisational workflows, the quality of data and the ability to understand, manage and control algorithms become increasingly critical. Public institutions must ensure that the data they rely on is of good quality and is governed, processed, and stored in line with EU values, legal frameworks, and strategic interests. The ability to understand, validate, and, where necessary, audit the algorithms driving AI tools is equally important.

11 To fully benefit from AI capabilities, organisations must ensure their data is of high quality, appropriately standardised and accessible for automated processing, in line with the principle of being “AI-ready by design”. This means going beyond traditional data storage and embracing standards that facilitate automated processing, retrieval, and integration. Preparing data for AI involves improving metadata quality, ensuring consistent formats, and maintaining traceability throughout the data lifecycle. For audit institutions, such data foundations are essential in order to enable AI tools and agents to support document handling, knowledge retrieval and other technical aspects of audit workflows, without replacing professional judgement.

12 Another important element for unlocking the full potential of AI adoption is ensuring that our staff develop their “digital fluency” by acquiring an adequate foundation in disciplines such as the use of generative AI and data analytics.

13 As AI adoption matures, implementation is becoming more complex, resource-intensive, and collaborative. What began as small-team experimentation with off-the-shelf tools will necessarily evolve into more sophisticated projects requiring larger multidisciplinary teams. These initiatives will span multiple directorates or even institutions, requiring strong governance and coordination, sustained investment, and continuous top-management commitment and support.

14 The growing use of AI systems also requires the prioritisation of AI safety and security and ethical use. As AI tools become more integrated into organisational workflows and are used to process sensitive information, the risks linked to unintended outputs or data-protection concerns increase. Ensuring AI safety means putting in place controls that guarantee predictable, explainable, and reliable outcomes. Security, meanwhile, must cover the entire information lifecycle, protecting against misuse and malicious manipulation.

15 While this strategy is mainly focused on the use of AI in audit, AI-supported tools may also be considered in other organisational processes. However, not all organisational processes carry the same level of risk when AI is introduced. Certain functions, such as HR and administrative services, involve the handling of personal, sensitive, or legally protected information, including data related to recruitment, staff management or access to internal services. Similar considerations may apply to data and information received from auditees. In these areas, the use of AI requires particular caution and the application of enhanced safeguards to ensure responsible, secure and legally compliant use.

AI governance at the ECA

16 The ECA has established an AI governance structure that allows it to tackle the multidisciplinary and cross-cutting challenges of AI.

17 To ensure compliance with the EU AI act, the ECA has appointed an “AI Act correspondent”, whose role is to act as the primary point of contact with the European Data Protection Supervisor (the market surveillance authority for AI systems). The AI Act correspondent also chairs the Advisory Committee on AI. The adoption of AI brings with it several challenges and requires a multidisciplinary approach covering security, legal, human-resources, ethical and data-protection aspects, alongside technical considerations. The Advisory Committee reflects this diversity in its composition¹. Its core responsibilities include advising on institutional compliance with the regulatory framework governing the use of AI, coordinating the assessment and management of risks, and acting as an internal expert on AI-related matters.

18 In 2025, the ECA also established an AI Steering Committee to oversee the development and deployment of AI systems within the ECA. The committee is responsible for guiding the implementation of the ECA’s AI strategy and roadmap and prioritising cross-departmental AI initiatives.

¹ Data Protection Officer, Information Security Officer and representatives from the DATA team, the legal department and audit chambers.

The ECA's strategic AI goals

19 In developing the ECA's AI strategy for 2026-2030, we have chosen to build on the strategic goals outlined in the previous strategy, since they remain highly relevant and continue to align with the ECA vision. This enables us to ensure continuity and build upon the progress already achieved, while adapting to the evolving landscape.

20 This AI strategy contributes to the achievement of the ECA's strategic goals for 2026-2030, in particular:

- ECA strategic goal 1: Improve the accountability, transparency and governance of EU action
 - examine the quality and reliability of the **information systems, data** and – where applicable – **algorithms** used by our auditees in the EU's financial management and governance;
- ECA strategic goal 2: Provide strong audit assurance on EU finances
 - make enhanced use of **data and IT tools** and technologies in our assurance work, while addressing data reliability and other IT risks;
- ECA strategic goal 4: Strengthen our audit capacity and efficiency
 - *value and invest in our staff, by promoting competence and expertise, and by investing in **upskilling, reskilling** and the acquisition of new skills from a wide geographical base;*
 - *be resilient and efficient, demonstrating the ability to face new challenges and responsibilities, and incorporating the **latest technologies** in a secure and reliable way.*

Goal 1: Enhance operational efficiency and quality

21 This goal seeks to ensure that AI projects and investments add value to the ECA, through reasoned adoption of the necessary AI solutions and staff upskilling.

22 Thanks to our recent pilot projects, by November 2025 half the ECA's staff had access to a general-purpose AI tool. As an essential first step in the short term, we will work to give all our staff access to at least one general-purpose AI tool. This universal access will ensure a level playing field in digital capability across the organisation and support wider adoption of AI in our daily activities.

23 The ECA will continue its journey toward the adoption of artificial intelligence, moving from individual use of AI tools for enhancing personal productivity to the exploration and deployment of more sophisticated AI agents, capable of supporting complex tasks. These agents can help automate and streamline processes, allowing auditors to focus on areas requiring professional judgement and critical analysis.

24 The introduction of AI agents in a controlled and monitored manner will require robust human oversight to ensure that outputs are based on reliable sources, are comprehensive, and remain free from bias. It is important to take this into account when estimating efficiency gains, as some benefits may not be achieved immediately.

25 We will prioritise actions that can meaningfully enhance our audit processes and add value to our work, ensuring our efforts are focused where they can have the greatest impact. This process will enable us to maximise the benefits of innovation, ensuring that proven solutions are deployed broadly to improve efficiency and effectiveness in our audit work.

26 In the area of financial and compliance audit, we intend to make use of data-driven approaches and advanced IT tools and technologies to strengthen our assurance work. At the same time, we will pay close attention to issues of data reliability and other IT-related risks, integrating appropriate safeguards to uphold audit quality and integrity. For performance audits, we will adopt a dynamic approach by regularly reviewing pilot initiatives, assessing their outcomes, and scaling up those which demonstrate clear success across the organisation.

27 This will be complemented by continued investment in AI literacy across the organisation, ensuring that all staff have the necessary knowledge and skills to use AI effectively and responsibly. Such efforts are crucial for fostering a culture of responsible AI use, as outlined by the EU AI Act, which underscores the importance of adequate training and awareness for users of AI systems.

28 To facilitate the adoption of more sophisticated solutions, we will, alongside AI training, improve the “digital fluency” of our staff by ensuring that our auditors reach a sufficient level of knowledge in complementary disciplines, such as data analytics.

Goal 2: Strengthen the ECA’s capability to audit AI-based projects, systems and processes

29 This goal seeks to ensure that ECA auditors acquire the necessary skills and experience to be ready to audit AI-based systems and processes when our auditees start to deploy them.

30 As AI is increasingly integrated into EU policies, programmes, and systems, we must strengthen our ability to understand the associated risks and audit these technologies. We will monitor international developments and incorporate relevant elements into our audit methodology, drawing in particular on the work of leading professional organisations such as the INTOSAI community and ISACA.

31 Furthermore, we will actively scout EU systems that incorporate AI components, ensuring that our audits proactively take these aspects into consideration. This will enable us to provide robust assessments of how AI is being implemented and governed across the EU landscape.

Goal 3: Add value and contribute to EU-wide and international discussions on AI

32 This goal aims to ensure that the ECA is recognised as a competent and trusted AI expert in the field of public audit, and that we optimise the use of our resources by joining interinstitutional activities and investments.

33 Continuing what the ECA has been doing in the past few years, we will reinforce our role as a contributor to the broader EU and international dialogue on AI. Building on our current activities, we will engage with key partners, including the European institutions, other supreme audit institutions, international organisations and academia.

34 We will share our training material, methodologies, and lessons learned, and we will organise practical workshops to support the wider community of public sector auditors in navigating the challenges and opportunities presented by AI.

Strategic AI actions

35 To provide a clear and actionable roadmap for achieving our objectives, we have identified a set of strategic actions to guide implementation. These actions have been chosen to address recognised audit needs and audit chamber expectations. They draw on the DATA team’s expertise in supporting audit tasks, insights gained from experimental use of AI by ECA staff over the past two years, and focused discussions with audit directors. The following table illustrates how our goals translate into high-level strategic actions.

36 Following further analysis and approval by the AI Steering Committee, the identified strategic actions may be developed into specific projects. The operational planning required for implementation will be incorporated into the forthcoming annual work programmes of the relevant directorates, and dedicated projects will follow the usual ECA project-management process, which includes performance indicators and cost-benefit analysis.

Goal	Related actions
Goal 1: Enhance operational efficiency and quality	1) Extend access to tested AI tools to all staff, and continue evaluating new solutions 2) Ensure that audit data is “AI-friendly” 3) Identify and improve audit processes to enable AI automation 4) Develop people and capabilities 5) Evaluate the potential of AI functionalities in existing tools 8) Ensure ECA compliance with regulatory frameworks 9) Explore how AI could streamline administrative processes
Goal 2: Strengthen the ECA’s capability to audit AI-based projects, systems and processes	4) Develop people and capabilities 6) Monitor and adopt upcoming principle-based requirements and application material on auditing AI 8) Ensure ECA compliance with regulatory frameworks

Goal	Related actions
Goal 3: add value and contribute to EU-wide and international discussions on AI	7) Work with other public institutions on AI solutions

37 It is important to emphasise that enabling the use of artificial intelligence in audit goes far beyond simply implementing a series of technological projects. We must ensure that all ECA stakeholders collaborate in a coordinated way, working collectively towards shared goals and objectives.

Action 1: extend access to tested AI tools to all staff, and continue evaluating new solutions

38 In the past two years, we have run several pilot projects and experimental activities to assess the value of using various tools and solutions to support the audit use cases identified and explained in the previous strategy.

39 To move forward and build on the experience gained from the recent pilot projects, the ECA will acquire sufficient licences to provide all staff with access to at least one general-purpose AI tool. We will continually evaluate costs and benefits. Based on future developments, the AI Steering Committee will decide on the appropriate mix and allocation and monitor the progress of this action.

40 These tools are important but are not sufficient to cover all identified audit use cases. As explained in the previous strategy, we will continue to explore the adoption of solutions created and tested by other institutions. We will also consider running on-site AI models to enable automation and ensure strict data confidentiality when needed.

41 One essential aspect when rolling out new tools and methodologies to all staff is effective change management, a process that involves multiple directorates. To support this transition, we will issue clear guidelines and organise awareness sessions, focusing in particular on the ethical implications and concerns associated with AI adoption. We will also emphasise the pivotal role of ECA management in actively encouraging the use of AI within their respective teams.

Action 2: ensure that audit data is “AI-ready”

42 At the ECA, data collection and management have always been of high importance for audit work, and remain critically challenging.

43 In performance audits, evidence is gathered from a broad range of auditees. This includes our main auditees (EU institutions and member states), as well as international organisations and non-EU countries. Audit evidence is predominantly provided in the form of documents, which often lack a common or predictable format, making standardisation a complex task. To tackle this challenge, we need to establish robust, high-quality data management practices designed to efficiently process and organise both structured and unstructured information, ensuring that our data is compatible with the lawful and ethical use of AI applications.

44 In financial and compliance audits, such as those relating to the statement of assurance on the reliability of the EU accounts, the situation is generally more manageable, as certain datasets tend to remain stable from year to year.

45 To successfully integrate AI into our audit processes, we need AI-ready data. This means ensuring that, whenever possible, data is well organised, “clean” (accurate, consistent and error-free), and accessible. It should also be in formats that AI systems can easily process and analyse. To achieve this, we will:

- define standards and request that data be provided in a structured way whenever possible;
- store audit evidence in a way that facilitates retrieval and reuse by AI systems; and
- for unstructured information, implement AI-driven automation to enrich documents with relevant metadata, improving searchability and contextual understanding.

46 High-quality, well-structured data is a prerequisite for capturing the full value of AI. By investing in robust data management practices, we will create a foundation on which all our other AI initiatives can build.

47 It is equally essential to review and enhance our data classification policy, to ensure that it is consistent (on AI and other aspects) with the policies of our auditees, especially the European Commission, and that the classification stays consistent during the various exchanges and AI-based processing.

48 Furthermore, we will proactively communicate with our auditees about our use of AI for data analysis whenever necessary, ensuring transparency and fostering trust throughout the audit process.

Action 3: identify and improve audit processes to enable AI automation

49 To fully benefit from artificial intelligence, we must analyse, adapt and improve our audit processes so they can be effectively supported by AI-enabled tools. This means working with audit chambers to identify where automation can bring tangible value, and to ensure that our methodology, documentation and outputs are structured in such a way as to support the reliable and transparent use of AI.

50 A preliminary pilot project using AI to support audit checklist completion has shown that revising and rephrasing the audit questions would considerably improve the quality and accuracy of AI-assisted answers. In general, in order to improve our audit checklists we need to group the sub-questions such as to enable us to split audit programmes efficiently between AI and the auditors.

51 For financial and compliance audit work, we will explore how AI can support the execution phase, for instance by assisting in the analysis of underlying data, pre-filling sections of our audit programmes based on established templates, or generating draft observations that can be further refined by auditors. Any such use of AI will be carefully monitored to ensure that human judgement remains central to these key deliverables.

52 We could develop AI agents that support evidence research, helping auditors quickly identify, extract, and categorise relevant information from large collections of documents and data sources. For example, these research agents could improve the production of knowledge-management documents.

Box 2**Examples of recurrent audit activities that could benefit from AI-enabled automation**

Based on the experience gained from audit work, the following activities could be analysed as candidates for AI-supported automation:

- compliance audits of public procurement;
- automated extraction of data from large and unstructured sources, such as invoices, contracts and legislative documents;
- analytical review, trend analysis and comparison of large document sets;
- information summarisation; and
- classification of beneficiaries of EU funds.

Action 4: develop people and capabilities

53 AI literacy is a key component of our digital transformation journey. We will ensure that adequate training is available to all staff through multiple communication channels (internal learning platform, awareness sessions, coaching, informal gatherings, etc.) and introduce a dedicated, compulsory, AI and data-analytics learning programme for our staff.

54 In addition to updating our guidance, we will take steps to equip auditors with the necessary knowledge and skills to audit AI. Therefore, we will enhance the skills required to understand AI-related risks and controls, as well as the technical challenges that such systems present.

55 Compliance also requires that our staff be aware of their obligations and understand the ethical and legal implications of using AI. We will continue to invest in AI literacy efforts, ensuring that all staff receive appropriate training on the responsible use of AI, including data protection, transparency obligations, and human oversight requirements.

56 Our approach will combine formal training sessions, peer learning opportunities, and practical resources to ensure staff remain confident and capable as AI technologies continue to evolve.

Action 5: evaluate the potential of AI functionalities in existing tools

57 To reap the full benefits of artificial intelligence, we must integrate AI capabilities into the tools that our staff use daily. Rather than treating AI as a separate set of tools and applications, we will gradually embed AI functionalities into our existing platforms and workflows, ensuring they become a part of our audit processes, subject to the availability of AI-ready data.

58 For legacy tools developed in-house, we will assess how and to what extent new AI-driven functionalities can be integrated. In parallel, we will systematically review the market to identify solutions that best meet our institutional requirements. When evaluating proposed AI enhancements, we will carefully assess their potential added value relative to associated costs. We will also benchmark our approach by examining the strategies and experiences of other supreme audit institutions and the European Commission in this domain.

59 The integration of AI-driven functionalities will focus on enhancing core productivity and analytical tools with AI features, such as drafting assistants, intelligent document search, data extraction, automated audit processes, and context-aware recommendations. The aim is to reduce the time spent on repetitive tasks, improve information retrieval, and support the production of high-quality outputs.

60 For example, the following ECA tools could benefit from integrated AI functionalities, as explained below.

- The ECA **audit document management system** could be a priority for integrating AI, since it houses an extensive knowledge base comprising past audit programmes, transaction findings, working papers, and datasets. As much of this information is stored in formats such as Word, PDF, and Excel, any AI initiative will require a preliminary phase to assess, clean, and transform these resources into AI-ready formats. For example, with AI, any audit document management system could assist with the preliminary assessment of a new audit, the preparation of audit questions, and the drafting of audit observations, findings and clearing letters.
- Building on the successful proof-of-concept of an AI **chatbot** that can answer questions based on our audit methodology, we could launch a full project to develop a production-ready version. This tool should be accessible to all staff and potentially to external users via the ECA website, serving not only as an internal resource but also as a means of sharing our methodology and expertise.

- Most vendors are enhancing their **data visualisation tools** with AI-supported analytical features. We will engage with audit teams to assess whether newer versions of these tools offer relevant AI capabilities and improve the effectiveness of our work.
- One of the most common staff queries is how to use AI to produce **meeting and interview minutes**. Although that could be obtained by combining existing ECA tools, it may be useful to design or purchase a specific tool to facilitate this frequent activity and improve efficiency.
- Some tools used by the Language and Editorial Directorate already include integrated AI features. We could explore and test the potential of secure EU-based AI models for **improving translation** and review workflows.
- The ECA's **onboarding platform** could be further enhanced by using AI (for providing virtual assistance, answering FAQs, and guiding newcomers through initial training materials and procedures).

Action 6: monitor and adopt upcoming principle-based requirements and application material on auditing AI

61 To be ready to audit AI-powered systems and processes, we must be aligned with technological developments and regulatory requirements. *Annex I* lists standards and regulations that are relevant for auditing AI at the time of writing. We will regularly review and, when needed, revise our guidance, incorporating best practices from the wider audit profession, including those emerging from organisations such as the INTOSAI community and ISACA.

62 Updates will be reflected in AWARE, ensuring that auditors have access to the most recent guidance. This will reinforce AWARE as a central hub for knowledge, methodology, and practical instructions in the evolving landscape of AI audit.

Action 7: work with other public institutions on AI solutions

63 To ensure that the European Court of Auditors can benefit fully from AI initiatives under development at the European Commission, we will work closely with the Commission team to identify how we could tailor their tools to our specific needs as an audit institution. For example:

- **Include ECA-specific requirements:** we will define and communicate our functional and security requirements to ensure that tools meet the standards necessary for our audit work.
- **Specific and separate ECA prompt library:** we will develop a dedicated library of prompts, tailored to the needs of our auditors and support services.
- **Connection with ECA knowledge bases:** we will explore whether and how tools developed by the Commission can be securely connected to our internal knowledge bases, to provide contextually accurate and ECA-specific responses. This will enhance the relevance of AI-generated content and make it directly applicable to our audit tasks.
- We will continue to explore developments and solutions being designed or procured by **other institutions** with similar needs. For example, we could examine the new AI-enabled case management system of the Court of Justice of the European Union.
- We will co-operate with **other supreme audit institutions**, taking advantage of existing working groups (INTOSAI, EUROSAI, etc.), to build on their experience and knowledge in the field of public audit. Furthermore, we aim to set up partnerships with academia on audit innovation.
- We will maintain close cooperation with the **translation services** of other EU institutions to map the rapidly evolving AI landscape in translation tools and identify opportunities.
- We will continue to take part in the **AI for HR community** of HR professionals to stay abreast of developments in the other EU institutions, exchange knowledge and experiences and benefit from potential synergies.

64 Combining efforts with other institutions and SAIs could enable us to reduce costs, avoid duplicating AI efforts, and promote the reusability of shared solutions.

Action 8: ensure ECA compliance with regulatory frameworks

65 As the use of artificial intelligence becomes more widespread, it is critical to ensure compliance with evolving regulatory frameworks to maintain the trust, integrity, and legality of our operations.

66 We will ensure that all AI tools and processes deployed at the ECA comply with the requirements of the **EU AI Act** and other relevant EU legislation. This includes

assessing each use case against the Act's risk categories, implementing the required transparency and oversight measures, and maintaining documentation to demonstrate conformity. Where appropriate, we will work with the European Commission and other institutions to align our practices with emerging EU-wide standards.

67 In addition, we could consider adopting relevant elements of ISO/IEC 42001, the Artificial Intelligence Management System standard (see [Annex I](#)). This will provide a structured framework for managing AI risks and opportunities, complementing our efforts to embed compliance into both our technical solutions and our organisational culture.

Action 9: explore how AI could streamline administrative processes

68 AI can bring significant benefits by helping streamline administrative processes and enhance operational efficiency. We will therefore explore how AI can **enhance our HR and financial functions** by building on existing frameworks or introducing new solutions, in full compliance with applicable legal, ethical and data-protection requirements. In particular, these activities may include:

- **Process support:** our Human Resources Directorate handles multiple processes ranging from selection, recruitment, career development, ethics, learning and development, and business travel. In order to improve these workflows, we will embed compliance-by-design (including purpose limitation, data minimisation, access controls and auditability). We will also assess AI components for risk, transparency and human-in-the-loop controls, aiming for AI-ready, by-design solutions which uphold the principles of confidentiality and non-discrimination.
- **Offboarding:** the need for an offboarding tool has already been communicated as a priority project. AI features, similar to those mentioned for the onboarding platform, could bring additional value to this tool.
- **Financial administration:** we are assessing potential ways of automating certain financial operations. AI could be used to automate invoice processing, expense tracking, and financial reporting, while ensuring that controls are in place to provide accuracy, transparency, data protection and accountability, and that final responsibility remains with staff.
- **Client service and support:** an AI chatbot could handle standard staff enquiries, currently processed in a semi-automated manner by our HR Services Centre. This

would bring significant benefits for staff while allowing HR teams to focus on more value-added tasks.

- Learning and development: AI can personalise learning experiences for staff, tailoring training programmes to individual needs and career paths. AI-driven platforms can recommend courses and materials based on staff profiles and learning history while ensuring transparency, fairness and compliance with applicable data-protection and ethical requirements.
- Internal controls: the Human Resources Directorate performs a wide range of compliance controls, relying on checklists and the review of samples of similar transactions. AI could be used to support these controls, e.g. by assisting with routine compliance checks, provided that its use is subject to appropriate governance, transparency and human oversight, and that accountability for control results remains with staff.
- Recruitment: for large-scale selection procedures involving a high number of applications, AI tools could be used to support the recruitment process by performing an initial screening of candidates' eligibility against published requirements. Any such use would be limited to a preliminary assessment, with human review and final decision-making remaining fully with the selection panels, in line with applicable legal, ethical and regulatory requirements governing transparency, data management, and monitoring of the use of AI tools, provided for, inter alia, in the EU AI Act.

69 The ECA's Language and Editorial Directorate will gradually **integrate secure and reliable AI solutions into translation** and revision workflows. While significant progress has been made in the past few years, several additional investments are necessary to achieve a fully integrated AI support system. Some opportunities that we could explore in the next years are:

- obtaining machine-to-machine (API) access to relevant Commission tools;
- acquiring licences for commercial large language models, with API access, while fully addressing data security, confidentiality and compliance constraints;
- testing and, if suitable, deploying the tools used by the Court of Justice of the European Union and other EU institutions;
- completing migration to a cloud environment, in line with EU security standards, to enable AI automation.

- o further developing the directorate's prompt library, with appropriate quality controls and documentation.

Conclusion

70 By implementing these strategic actions, the ECA will accelerate the responsible adoption of AI, enhance audit quality and efficiency, and ensure staff are equipped with the necessary skills. Improved data quality and process automation will lay a strong foundation for reliable AI use, while ongoing collaboration and compliance efforts will position the ECA as a leader in public sector auditing. Together, these measures will drive progress towards the ECA's goals of operational excellence, robust AI audit capability, and a meaningful contribution to EU AI initiatives.

Annexes

Annex I – Overview of existing standards relevant for AI audit

Frameworks

- International Internal Audit Standards Board (IAASB) [Technology position initiative](#)
- Institute for Internal Auditors (IIA) [framework for AI](#)

Standards set by legislation

- [EU AI Act](#), establishing a risk classification and legal requirements, especially for high-risk systems
- GDPR, EU DPR and other existing regulations, which also apply and remain relevant

Governance and management standards

- [ISO/IEC 42001:2023](#) – AI Management System (AIMS) standard, specifying requirements for establishing and continually improving an AIMS within an organisation
- [ISO/IEC 38507:2022](#) on the governance implications of the use of AI in an organisation
- [ISO/IEC 5338:2023](#), defining AI system lifecycle processes

Risk management standards

- [NIST AI Risk Management Framework](#) (January 2023), providing a structured approach to identify and mitigate AI risks, organised into four core functions: Map, Measure, Manage, and Govern
- [ISO/IEC 23894:2023](#) – Guidance on risk management for AI, complementing [ISO 31000:2018](#)

Technical standards

- [ISO/IEC TR 24027:2021](#) on managing and assessing bias in AI systems
- [ISO/IEC TR 24028:2020](#) on AI trustworthiness (overview of reliability, security, etc.)
- [ISO/IEC 24029-1:2021](#) on evaluating the robustness of neural networks

Ethical principles and frameworks

- EU High-Level Expert Group, “Ethics Guidelines for Trustworthy AI” (2019)
- [OECD AI principles](#) (2019)
- UNESCO Recommendation on the Ethics of AI (2021)
- [IEEE 7000-series](#), focusing on ethical considerations in the design of autonomous and intelligent systems
- International Ethics Standards Board for Accountants (EISBA) [working group](#)

Other standards

The European Committee for Standardisation (CEN) has also published [several standards](#).

COPYRIGHT

© European Union, 2026

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

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

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

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

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

Cover photo: © C VrStudio – [stock.adobe.com](#).

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

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

Use of the ECA logo

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

PDF	ISBN 978-92-849-7559-4	doi:10.2865/0385430	QJ-01-26-023-EN-N
-----	------------------------	---------------------	-------------------

HOW TO CITE

European Court of Auditors, “Artificial Intelligence Strategy for 2026-2030”,
Publications Office of the European Union, 2026.