



EUROPEAN
COURT
OF AUDITORS

2026 YES
CONFERENCE

2026 YES conference

The ECA & AI project classification

European Court of Auditors

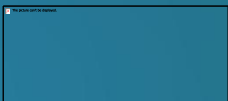
Marika Meisenzahl
Anthony Pantelis



The ECA as an institution

ECA audit work

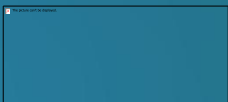
Use case: AI project classification



01

The ECA as an institution

- Mission
- Tasks
- Organisation



Mission

*We perform independent, high-quality and impactful audits to **improve the governance, accountability, transparency and sound financial management of EU action**, thereby **enhancing citizens' trust and contributing effectively to the response to current and future challenges facing the EU.***



Tasks

The ECA's role and tasks are set out in Articles 285, 286 and 287 of the Treaty on the Functioning of the EU (TFEU)



Examines whether EU **policies and programmes** reach their **objectives**



Examines **all revenue and expenditure** in the accounts of the EU and its agencies and decentralised bodies



Delivers **opinions** at the request of one of the EU institutions and reviews on its own initiative



Assesses whether **financial management has been sound**



Assists the European Parliament and the Council by providing the audit reports used in the **discharge procedure**



Provides a **Statement of Assurance** on the reliability of the accounts and the legality and regularity of the transactions underlying them

Organisation of ECA

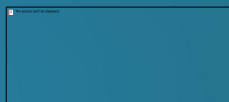
5 Audit Chambers
27 Members



02

ECA audit work

- EU multiannual funding
- ECA's audit approach
- ECA's audit work in practice



EU multiannual funding

The ECA audits the EU multiannual funding.

Over the period 2021-2027, the Union will be able to spend **€1.8 trillion** (expressed in 2018 prices). This includes the 2021-2027 **Multiannual Financial Framework** worth **€1.1 trillion** and the **'NextGenerationEU'** initiative, as the EU's response to the COVID-19 crisis, worth up to **€750 billion**.

The ECA's audit approach

INTERNATIONAL AUDITING STANDARDS

- Carrying out audits in line with international standards on audit and quality control
- Contributing to the development and dissemination of international public audit standards



PERFORMANCE AUDIT

- Selecting audit subjects which are likely to yield high impact in terms of identifying potential improvements
- Assessing economy, efficiency and effectiveness of EU policies and programmes
- Applying criteria derived from legislation and the principles of sound financial management

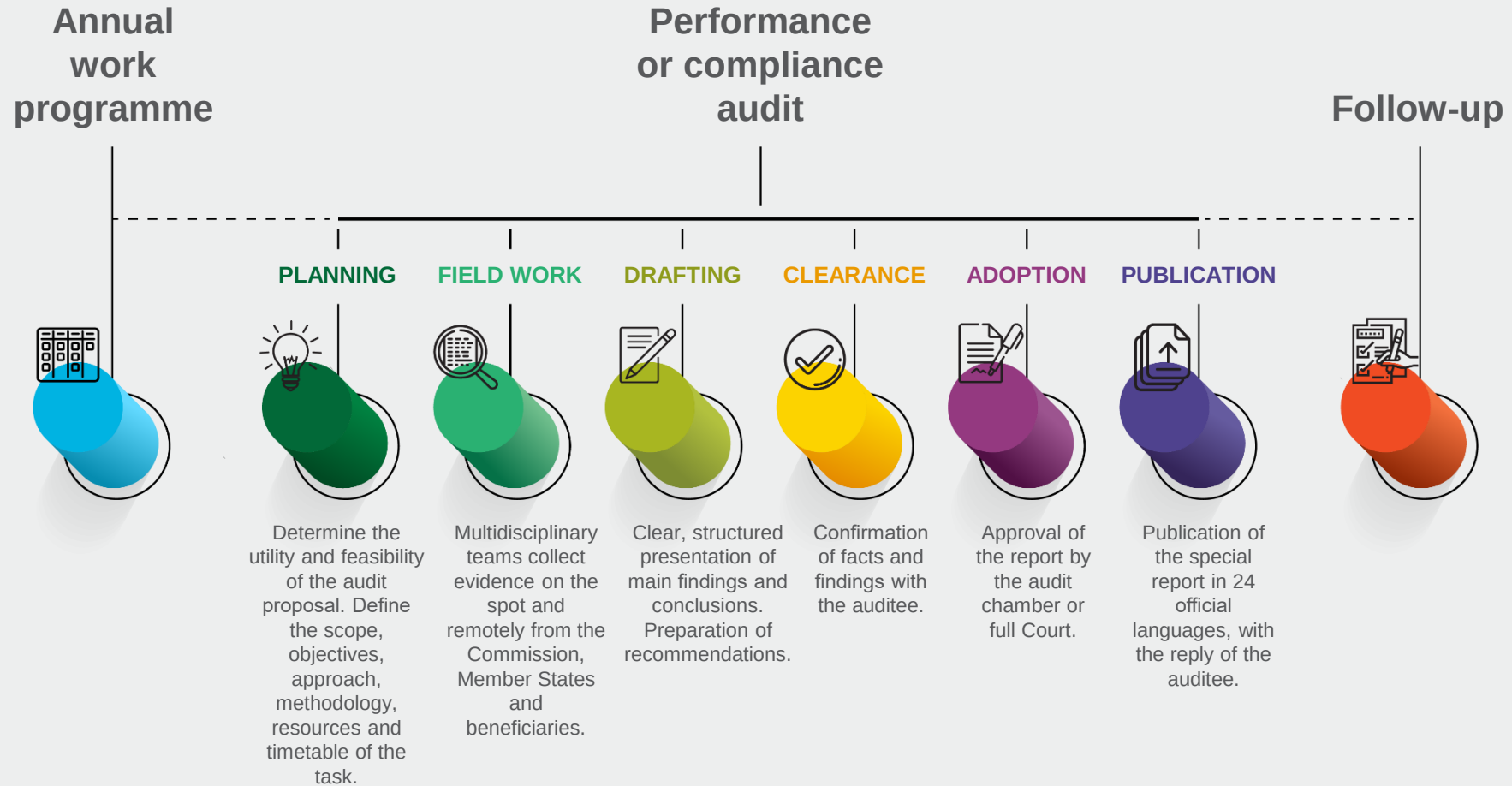


STATEMENT OF ASSURANCE

- Reliability of the accounts (financial audit)
 - Examining accounting records and financial statements
- Legality and regularity of transactions underlying the accounts (compliance audit)
 - Examining control systems intended to prevent or detect and correct errors
 - Testing a sample of transactions (revenue and expenditure)

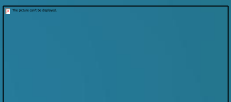


The ECA's audit work in practice



03

Use case: AI project classification

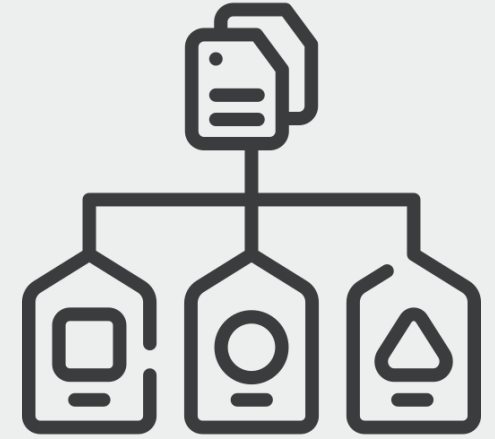


01

Introduction

- Approached by the Head of Task of the audit.
- The audit team **had already tested** certain **prompts** using commercial AI tools on public data.

A	B	C	D	E
Unique ID	EU Fund	Title	Objective	Project EU Budget
784689	Horizon 2020	Enabling Sustainable Irrigation through Hydro-Powered Pumps for	In irrigation water cannot be decoupled from energy. Raising wat	1 781 772,8
https://linkedopend: ESIF		Installation and installation of Renewable Energy Sources on resid	Proposed "parasole" project Installation and installation of Rene	1 778 235,2
https://linkedopend: ESIF		Development of intermodal transfer connections of Njiregyhaza C	Based on the planned technical content, the transport infrastruc	1 778 217,3
https://linkedopend: ESIF		Restructuring of Louis Pergaud College in Neung-sur-Beuvron	To meet the challenges of sustainable development and in partic	1 776 000,0
https://linkedopend: ESIF		Development of RES micro-installations for buildings and non-publ	This umbrella project aims to increase the use of renewable ener	1 775 139,3
https://linkedopend: ESIF		Renewable energy sources in the commune of Chelm — project 1	The main objective of the project is to: The increase in the use of	1 770 934,7
https://linkedopend: ESIF		Son MANENTA — Photovoltaic installation	Photovoltaic solar installation connected to the grid distribution a	1 764 710,4
https://linkedopend: ESIF		CONSTRUCTION OF A PHOTOVOLTAIC INSTALLATION IN AN URB	The subject of the project is the construction of a photovoltaic po	1 762 953,5
https://linkedopend: ESIF		Execution of RES micro-installations in households in Adamówka c	The aim of the project is to increase the generation of energy from	1 762 951,1
https://linkedopend: ESIF		Introduction of an innovative product in the form of chemoutwardz	SA.60012(2020/K) Kontur Sp. z o.o. plans to introduce to the offer	1 760 349,2
756962	Horizon 2020	Hybrid PERovskites for Next Generation Solar Cells and Lighting	An emerging class of materials called hybrid perovskites is poise	1 759 732,5
952879	Horizon 2020	Accessible, reliable and affordable solar irrigation for Europe and	SoAqua will increase the share of renewable energy in Europe by	1 757 211,0
https://linkedopend: ESIF		ENERGY IMPROVEMENT OF HOUSING PROPERTIES IN THE	THE OPERATION WILL CARRY OUT MEASURES TO REFORM THE T	1 755 844,9
715502	Horizon 2020	Illuminating Atomic Scale Processes in Liquids and Gases	EvoluTEM: Illuminating Atomic Scale Processes in Liquids and Ga	1 755 278,8
https://linkedopend: ESIF		Installation of solar collectors, photovoltaic cells, heat pumps and	Umbrella project implemented in the Municipalities: Białogrod and	1 755 229,5
https://linkedopend: ESIF		PHOTOVOLTAIC PARK "CAMP D'EN BOVER" SANTANY	Photovoltaic solar installation connected to the grid distribution a	1 754 279,5
https://linkedopend: ESIF		"Development of RES in the Commune of Cieszanów"	The main objective of the project is to increase the level of energ	1 750 423,7
652722	Horizon 2020	Crafting Complex Hybrid Materials for Sustainable Energy Convers	With an unprecedented rise in solar cell efficiencies and ease of	1 750 000,0
https://linkedopend: ESIF		Complete lamination technology solution for manufactured smart	The aim of the proposed project is to expand the existing functio	1 748 597,4
https://linkedopend: ESIF		Implementation of unique production-service and logistics techno	The fourth industrial revolution, including Industry 4.0, has begun	1 748 239,2
https://linkedopend: ESIF		PROJECT TO IMPROVE ENERGY EFFICIENCY IN STREET LIGHTING	Measure 11: Installations for the thermal use of biomass, Measur	1 747 181,9
https://linkedopend: ESIF		Assembly of renewable energy sources i.e. solar collectors, air he	The "parasole" project concerns the construction of an installati	1 745 737,9
https://linkedopend: ESIF		KM2 – Innovative Green Energy	The Km2 project is based on regional companies' needs for mate	1 744 712,4
https://linkedopend: ESIF		Buniferri Solar Park	Photovoltaic solar installation connected to the grid distribution a	1 743 435,6
https://linkedopend: ESIF		Energy efficiency by implementing the intelligent management sys	The general objective of the project "Energy efficiency through th	1 743 078,2
https://linkedopend: ESIF		Solar energy of the future solar commune of Eastern Mazovia – staj	The subject of the project is the installation of photovoltaic install	1 741 440,5
https://linkedopend: ESIF		Energetic refurbishment of the municipal day care center "Integr	Energetic refurbishment of the municipal day care center "Integr	1 740 735,2
696519	Horizon 2020	Accelerating Commercialization of Nanowire Solar Cell Technolog	Sol Voltaics has developed SolFilm, a nanowire-based photovolta	1 740 375,0
https://linkedopend: ESIF		El Escobay I Photovoltaic Plant	Photovoltaic solar installation connected to the transmission an	1 737 296,5



1. Audit need identified:

- Classification of projects from the Kohesio database based on their description into categories specified by the audit team.
- The need for automation was there because of the size of the data extract (~25 000 projects).

2. Prompt formalisation and validation:

- Existing audit prompt reviewed, refined and made "AI-ready".
- Clear category definitions and structured output requirements agreed jointly with the auditors.

02

Approaches and testing



API



Internal server

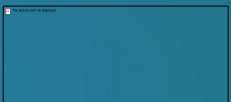


3. Automation design of two automation approaches:

- RPA-based prompting of Copilot (UiPath)
- API-based prompting via Python + UiPath, independent of LLM interface

4. Model testing:

- Multiple LLMs tested on a representative sample (100 projects)



03

Benchmarking and results

LLM	Total cost (€)
GPT-4.1	0.013
GPT-4.1-mini	0.03
GPT-4o-mini	0.01
GPT-5	0.21
GPT-5-mini	0.04

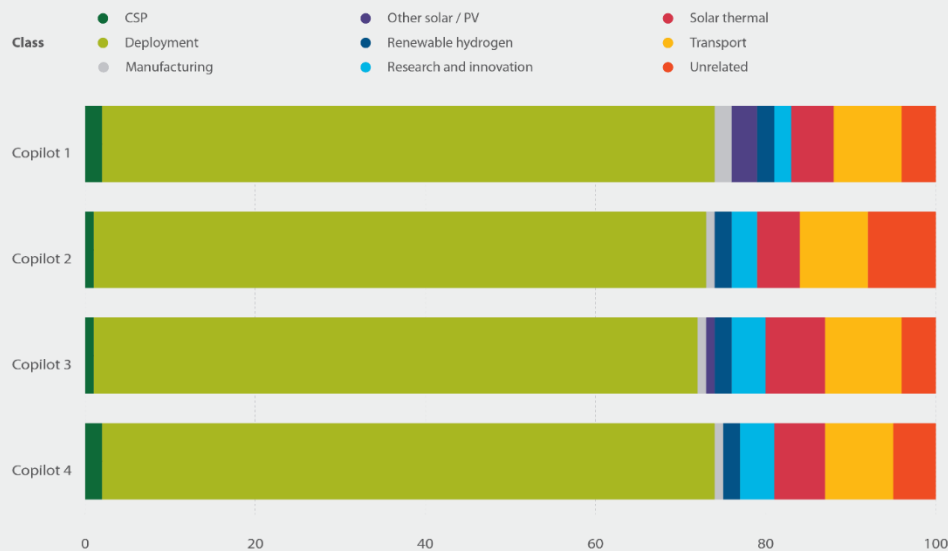
5. Model benchmarking:

- Compared consistency, agreement with Copilot and cost efficiency across models for the sample.

6. Reproducibility and robustness checks:

- Repeated runs with identical inputs to assess stability of classifications.

Category frequency for 4 Copilot runs through UiPath automation



Benchmarking and results

7. Model selection for full-scale analysis:

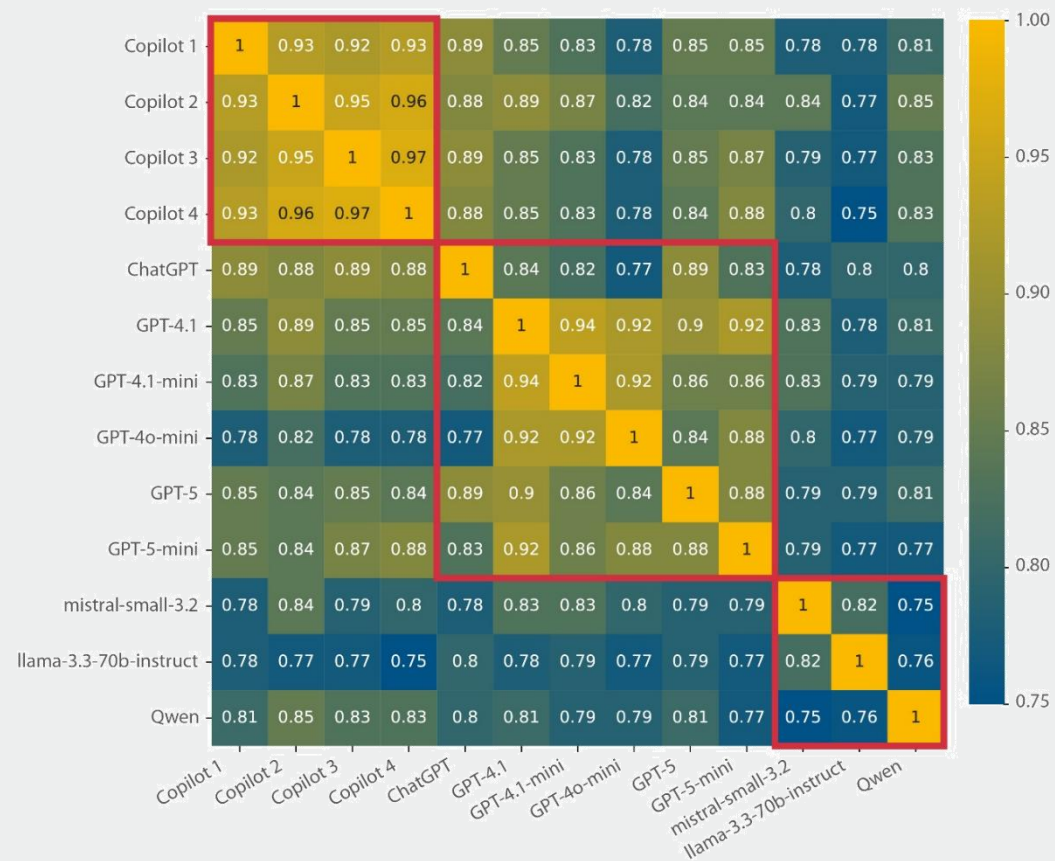
- Cross-model comparison and agreement analysis.
- Selected GPT-5-mini based on performance, reproducibility, and scalability.
- Enabled automated classification of the full dataset.

8. Quality assurance and validation:

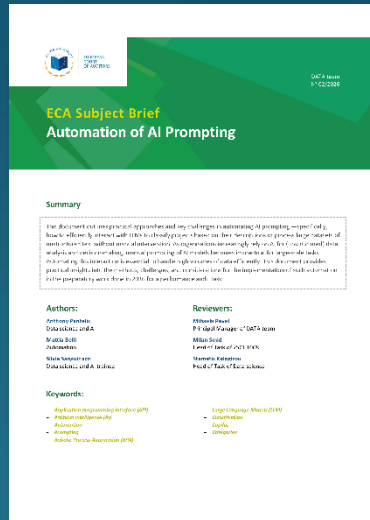
- Systematic review of outputs to detect invalid labels, edge cases, and inconsistencies
- Identified data quality issues (blank, corrupted, duplicate descriptions)

LLM agreement matrix

Confusion matrix of percentage of agreement of pairs of tested LLMs



Further engagement



Datasets	Number of projects
2014-20 ERDF	26 623
Kohesio projects 2021-2027	3 601
• Kohesio projects 2014-2020 • Kohesio projects 2021-2027 • Life projects 2014-2024 • FI Just Transition Fund	6 450

Further engagement: Automation

Overview - Microsoft Copilot StudiXsolar_classification_test

https://copilotstudio.microsoft.com/environments/Default-88017413-2549-4266-ab60-8941efae4849/flows/0f6106eb-4d1d-f111-8341-6045bd923580/overview

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Copilot Studio

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?

Silvia Sanguinazzi

SS

Classification_TEST

OverviewDesignerActivityAnalytics

RunDeleteTurn offRepair tips offSavings

Flow checker

Details

Agent flow

Classification_TEST

Increase flow capacity

Disabled

Status

On

Created

Mar 11, 2026, 02:26 PM

Modified

Mar 11, 2026, 04:26 PM

Plan

Copilot Studio

28-day run history

Start	Duration	Status
Mar 11, 04:56 PM (6 min ago)	00:00:47	Succeeded
Mar 11, 04:48 PM (15 min ago)	00:00:54	Succeeded
Mar 11, 04:40 PM (22 min ago)	00:00:46	Succeeded
Mar 11, 04:28 PM (35 min ago)	00:00:48	Succeeded
Mar 11, 04:26 PM (37 min ago)	00:00:55	Test succeeded

Savings

Start tracking your automation impact

Time saved (last 7 days)

30 minutes

Simulated

Assuming a 10-minutes saving per successful run, you'd have saved 30 minutes from 3 run in the past week. [Learn more](#)

Enable savings

Connection references

Excel Online (Business)

Microsoft Dataverse

Co-owner

SS

Silvia Sanguinazzi

Contact details

Want to know more about ECA's work:

Website: <https://www.eca.europa.eu/>

Twitter [@EUAuditors](https://twitter.com/EUAuditors)

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Thank you for your attention!

