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By Pierre Moscovici  
First president of the French Cour des comptes

# Editorial

EUROSAI Innovations is the newsletter dedicated to innovative audit approaches, new ways of engaging with stakeholders or new management concepts. It is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1.

This Winter 2025 issue is focused on **Innovations within EUROSAI Working Groups and Project Groups**, a domain where SAIs and their staff demonstrate initiative and innovation.

There are many Working Groups and Project Groups, some well known, others more confidential. Hopefully, this issue will help focus on some initiatives that took place in such Working Groups and Project Groups.

The French SAI was involved in **two series of large-scale coordinated audits on ecological transition** and took part in many EUROSAI WGEA activities and in ClimateScanner.

Whereas the SAIs of **Lithuania and Malta developed #AuditTalks**: a community where auditors connect, learn and innovate.

Meanwhile, SAIs of **Poland and of Portugal** have gotten their hands on **the engine of**

artificial intelligence and created within the **EUROSAI ITWG**, an **ontology for AI** so that processing information about **audit reports can become a central layer of intelligence in future audits**.

The **European Court of Audit** and the **UK National Audit Office**, who led the Climate change - emerging issues for audit Project Group, took an **innovative approach to fostering knowledge sharing among public sector auditors** across Europe.

Finally, SAIs of **Slovak Republic and Latvia** write about the **compendiums they developed on municipal audit**, within the EUROSAI Working Group on Municipality Audit (WGMA) .

This is **my last editorial**, since I will depart from the French Cour des comptes to join the European Court of Auditors, on the 1st of January.

I will therefore still be committed to the world of SAIs and audit.

Whether you are a senior manager of your SAI, an auditor or a specialist of international matters, I hope you will keep on enjoying the reading of the new EUROSAI Innovations newsletter and find it inspiring, helpful and practical!



By **Mathieu Moslonka-Lefebvre**, senior auditor, **Ollivier Vacchino** and **Florian Mante**, senior auditors in extraordinary service at the SAI of France, and **Sandrine Crouzet**, regional audit chamber first advisor

## Two series of large-scale coordinated audits on ecological transition

The *Cour des comptes*, the French SAI, and the French regional and territorial audit chambers, altogether known as **the French financial jurisdictions**, are enhancing their audits on **environmental issues** which constitute an increasing share of their activities. A series of actions were taken with the final **objective to intensify audit pressure on these subjects**.

EUROSAI is an excellent forum both to benefit from the experience of other SAIs and to share the work of the French financial jurisdictions related to ecological transition, as shown by the following examples:

- In June 2024, SAI France benefited from the EUROSAI Regional Hands-on Workshop for the application of the ClimateScanner framework. The main findings derived from the ClimateScanner methodology regarding France were integrated into the new annual report on ecological transition published in 2025.
- At the EUROSAI WGEA spring session organized in May 2025 on "Climate change adaptation and mitigation policies as a challenge for agriculture", the *Cour des comptes* presented the evaluation of the French public policy for agricultural innovation.
- In October 2025, at the EUROSAI WGEA annual meeting addressing 'Climate-Water-Biodiversity Nexus: risks, relations & challenges,' the *Cour des comptes* presented its new annual report on ecological transition.

To raise awareness and improve auditors' capabilities on these complex themes, a first initiative was taken as of 2021, in the form of an "Ecological Transition Community" ([see the article in Eurosai Innovations #10 Winter 2024](#)).

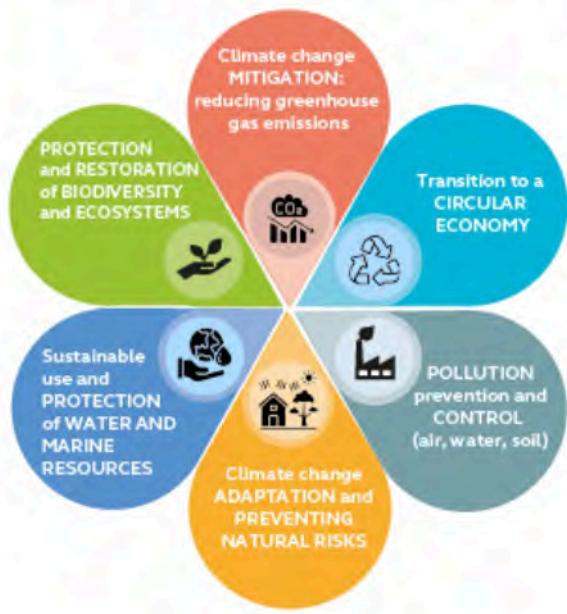
While the French financial jurisdictions have published various reports addressing specific aspects of ecological transitions, **two series of large-scale coordinated audits were recently undertaken**.

In 2024, the French SAI dedicated its [annual public report to public action in response to climate change](#). With 16 sectorial topics reviewed, this report was the first to involve the whole French financial jurisdictions network. As an example, one of these topics was dedicated to the challenge of adapting cereal crops to climate change, which then lead to a [follow-up performance assessment of the public policy for agricultural innovation](#).

For the first year in 2025, the *Cour des comptes* has published its [inaugural annual report on ecological transition](#). This new annual report offers an independent assessment of France's advancements in fulfilling its climate and environmental obligations, evaluating both the outcomes and the financial and governance structures that underpin them.

The report scrutinizes policies through the lens of the six priorities of the EU environmental taxonomy, which include but are not limited to climate change.

## The six pillars of the European taxonomy



France's international and European commitments on the ecological transition requires annual monitoring of their implementation, results, and associated costs, with a particular focus on their impact on public finances.

A **methodological diagram** has been created on this purpose.

The French SAI seeks to contribute to this continuous evaluation. The ecological transition report engages all chambers within the French financial jurisdictions, encompassing both national and regional entities.

The new annual report on ecological transition is the result of a **collaborative effort**. At the national level, the Court is made of seven thematic Chambers. The second Chamber of the national Court is in charge of ecological transition. At the local level, there are 19 French regional and territorial audit chambers.

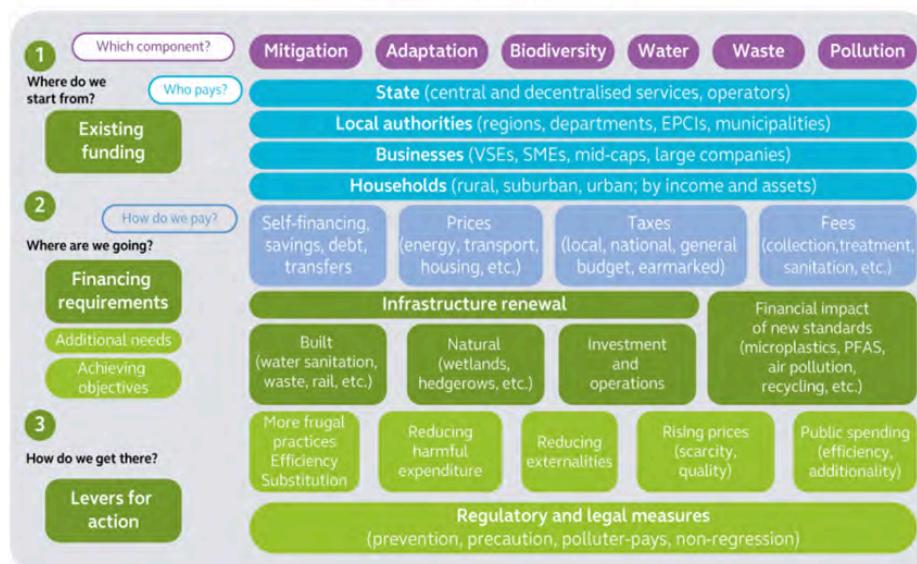
The 2nd chamber of the Court coordinates the efforts of the French financial jurisdictions related to ecological transition, including the preparation of the **new annual report on ecological transition**.

Since ecological transition has implications for all sectors and territories, all chambers at both the national and local levels are working together to face this cross-cutting challenge.

For example, like the other national and regional chambers, the 6th chamber, in charge of health, is part of this broader dynamic of the financial jurisdictions. It provided a significant chapter of the 2024 annual public report dedicated to the protection of the health of vulnerable persons against heatwaves.

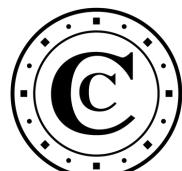
The 6th chamber will contribute to the next editions of the annual report on ecological transition. It has designated a liaison officer with the working group of the Intosai dedicated to environmental auditing (WGEA), thus participating in the development of the next action plan of the working group for the period 2026 to 2028.

### Current financing, additional financing needs and levers for action (methodological approach)



For further information please contact [Mathieu Moslonka-Lefebvre](#).

**Mathieu Moslonka-Lefebvre**, senior auditor, **Olivier Vacchino** and **Florian Mante**, senior auditors in extraordinary service at the French Cour des comptes, and **Sandrine Crouzet**, regional audit chamber first advisor





## #AuditTalks: a community where auditors connect, learn and innovate

Before **#AuditTalks** existed, many auditors across EUROSAl first discovered the power of informal cooperation through the project group Travelling Club of Experts.

Launched in 2021, the initiative tested a simple idea: that auditors could learn more openly and more honestly if the setting felt human rather than formal. Over 8 webinars and a final hybrid event in Malta in 2024, it grew into a space that brought together more than 1,200 participants from 40 SAIs.

What defined it was not scale but atmosphere: junior auditors speaking freely, senior experts sharing lessons without polish, and institutions connecting on equal footing. It revealed how powerful learning becomes when **hierarchy loosens and curiosity leads**.

### Long-term continuity

Yet by 2024, it was equally clear that the Travelling Club of Experts had reached the limits of its format. It was light, flexible and nomadic, excellent for experimentation but not designed for long-term continuity. Its reach remained mostly within Europe, and although it tackled valuable topics, the rhythm depended on rotating hosts rather than a strategic vision.

Feedback made the need unmistakable: auditors were hungry for a **stable platform**, one capable of **addressing emerging issues earlier**, of **connecting people more regularly**, and of **widening participation beyond the traditional SAI circle**.

### Kick-off

This recognition sparked the creation of **#AuditTalks** an initiative that carries forward the spirit of the Travelling Club while expanding its ambition. Like its predecessor, **#AuditTalks is anchored within the EUROSAl Strategic Plan 2024–2030** and jointly led by the SAIs of Lithuania and Malta.

Though form of activity remains like the previous project group, its reach is already broader: the first kick-off meeting on 11 September 2025 gathered 103 participants from Europe and Asia, showing that the **appetite for open dialogue in public audit** extends far beyond regional boundaries.



[Watch the Kick-Off Meeting](#)

While the Travelling Club excelled at sharing concrete experiences, **#AuditTalks** places greater focus on emerging and interdisciplinary topics that are not yet covered by existing working groups. AI, innovative methodologies, behavioural insights, complex accountability systems and cross-sector cooperation all require early exploration, not after-the-fact analysis.

The format reflects this need: **short, focused sessions with interactive tools** ensure depth, follow-up discussions on collaborative platforms maintain continuity, and openly accessible recordings on YouTube make webinars accessible to all.

## Understanding perspectives beyond the audit world

Equally important is the initiative's inclusiveness. #AuditTalks invites contributions not only from SAIs but also from academia, NGOs, international organisations and, when relevant, private-sector specialists.

Public audit today intersects with countless other fields such as data science, environmental research, cybersecurity or public policy evaluation; and **meaningful dialogue requires understanding perspectives beyond the audit world.**

By opening its doors widely, #AuditTalks equips auditors with insights that would be difficult to access within traditional SAI only structures.

#AuditTalks has a clear schedule: from 2025 to 2027, the initiative will organise **three thematic webinars each year**, complemented by in-person meetings when topics require deeper exploration. This regularity ensures that the community does not dissolve between events. Instead, it grows through steady, predictable engagement.

This gives auditors a space where they can regularly return, confidently and with the sense that their contributions matter, via interactive tools for participation in webinars.

What #AuditTalks ultimately preserves from the Travelling Club is the human element. It keeps the informality, the openness and the psychological safety. #AuditTalks aims to connect auditors, academia, NGO and private sector. When Travelling club of experts offered a glimpse of what informal cooperation could achieve #AuditTalks is **building a sustainable ecosystem** around it.



As public audit continues to evolve, this matters more than ever. The challenges facing SAIs in technological, environmental, social, and methodological fields require not only expertise, but also a community: a place where auditors learn not just from standards and manuals, but from each other.

#AuditTalks offers that place. It is an invitation to stay curious, engaged and to strengthen the profession through shared knowledge, one conversation and topic at a time.

For further information, please contact [Aušrinė Asanavičienė](#), [Živilė Golubevė](#) or [Rebecca Vassallo](#).

**Aušrinė Asanavičienė, Methodologist,  
Innovation and Methodology Department at  
the National Audit Office of Lithuania**



## Artificial Intelligence and Ontologies

AI adoption is accelerating, and enthusiasm is even faster. Yet as Large Language Models (LLMs) and other generative tools enter SAIs and other organizations, users face a hard reality: in audit practice, **AI is only as good as the data that feeds it**. And AI is inseparable from the metadata that describes, qualifies, and governs that data.

Metadata provides context for unstructured data, and, as CUBE (see below for a description of the CUBE and other EUROSAI IT Working Group's projects) demonstrated, **processing information about audit reports can become a central layer of intelligence** in preparing and conducting new audits.

We believe that, when properly leveraged, this metadata can be established as the foundation for reliable and compliant generative AI: augmented vector labeling provides more detailed information about each document.

**Ontologies serve to make data more understandable and usable for both humans and computers**, for they provide a structured way to organize and represent knowledge by defining concepts, their properties, and the relationships between them.

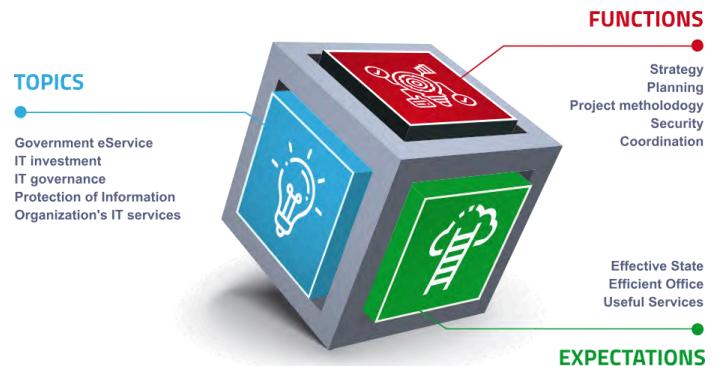
With rich metadata implemented combined with ontologies, the system will know which documents and what content will be used to feed the AI tools to support audits.

As the goal is not any support by the AI, but the highest quality support, both metadata and ontologies can effectively help to mitigate the risks of wasted processing resources, poor answers, or hallucinations during inference.

On the other hand, generative AI opens the possibility of generating new contextual metadata and enriching ontology concepts in a scalable way.

AI is supporting data preparation and can do so more cost-effectively compared to traditional machine learning (ML) models, especially as volumes increase.

Generative AI experimentation has already started in [EUROSAI ITWG](#) projects (CUBE and Audit Portfolios).



Initial results are encouraging. We foresee increasingly extensive use to:

- streamline the generation, refinement, and enrichment of audit report metadata through agent-based structures, allowing human curators to focus on quality control;
- improve data discoverability and usability for users, especially in large repositories.

The approach involves vectorizing data and creating embeddings (a numerical representation of the semantics of text) allowing similarity measures between strings. Reports contained in the CUBE's database were converted into vector embeddings via embedding language models, and stored in a vector database.

Retrievers were enhanced to support hybrid search: vector search + full-text search, then merged and re-ranked (semantic re-ranking). Hybrid retrieval allows the system to find both semantically similar concepts and explicit term matches.

Recent developments integrate ontologies. The flow is bidirectional: Generative AI is used to build and refine ontologies faster; ontologies are used to guide Generative AI to more trustworthy, explainable outputs.

The goal is to **use ontological annotations and structured reasoning to provide direction on how to infer — and thus improve — the answers produced by LLMs**. Ontologies are used to organize knowledge and enable AI to reason over it.

By providing explicit domain relationships as input, the LLM can understand domain structure rather than only infer it statistically. AI can also assist with maintaining the ontologies.

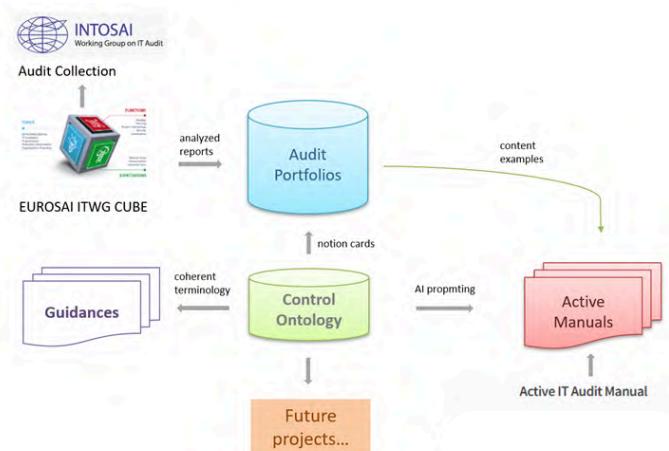
**Ontology** is used to define concepts and interrelations. In generative AI, ontology implies that only existing (i.e., defined) ideas can be represented. It **ensures meanings are defined, understood, interpretable, and shareable**.

The broader idea is to make this entire approach open for future projects sharing a consistent set of terminology.



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Currently, an **ontology covering management and internal control terminology is applied or planned** to enhance several EUROSAI/INTOSAI initiatives:



- EUROSAI ITWG CUBE – analytical database of audit reports. Currently, reports are added by the **CUBE** editorial body. In future, more automation will create a knowledge base that helps auditors prepare and support audits.
- **Audit Portfolios** – repository of control notions with CUBE examples. This is the basis for future “active manuals”.
- Guidelines aligned with ontology-supported terminology, e.g. the Guidance on Auditing Internal Control by the INTOSAI Internal Control Subcommittee, which provides the conceptual logic and terminology for the analysis of managerial and internal control systems (see a [draft](#)).
- Active IT Audit Manual (**AITAM**) – interactive tool based on the INTOSAI IDI-WGITA IT Audit Handbook, supporting risk analysis and findings/recommendations management. Generation of “active manuals” focused on various domains, based on CUBE, Audit Portfolios and the Control Ontology, is planned.

For more information please contact [Pawel Banaś](#) or [João Carlos Cardoso](#).

**Pawel Banaś**, Advisor to President of the SAI of Poland, Department of Strategy, and **João Carlos Cardoso**, Director of IT at the SAI of Portugal



## Project Group on Climate change: an innovative approach to fostering knowledge sharing

This article provides an overview of recent activities of the [Project Group: Climate change - emerging issues for audit](#) and of its **innovative approach to fostering knowledge sharing** among public sector auditors across Europe.

Our Project Group's objectives include **horizon scanning** and **international benchmarking** to build a collective understanding of climate change developments that could affect risks for governments and audits; and of where there might be good practice in how governments' address their climate obligations, and in how they identify and respond to climate risks.

The Project Group is co-led by the [UK's National Audit Office](#) (NAO) and the [European Court of Auditors](#) (ECA) and the events we organize feature presentations by keynote speakers followed by workshops for auditors in virtual break-out rooms. The events are held on-line.

The first event we organised took place in February 2024, and explored [Public Engagement for Climate Change](#).

It focused on the **importance of public buy-in to climate change policies**, the **ways governments can achieve this**, and the **role of SAIs in both supporting this engagement and assessing its success**.

The session heard presentations from Climate Outreach (a UK charity) and the [UN Environment Programme](#), who talked to us about their work on behavioural insights.

Attendees also participated in breakout sessions discussing their government's engagement with the public on climate-related issues, and the risks associated with not doing so effectively.



The second event featured a presentation on Stepping up climate action: Capturing policy synergies and building an accountability ecosystem delivered by [Professor Åsa Persson](#).

It highlighted key entry points for auditing national climate action - exploring why sectoral policies often fall short on mitigation and adaptation, where stronger evaluation is needed, and how accountability systems including [Climate Councils](#) and Supreme Audit Institutions, can reinforce the effectiveness of climate policy.



The presentation was followed by three virtual breakout discussion sessions on the gaps between climate ambition and action, methods for assessing progress toward adaptation goals, and the most pressing needs for evaluating climate change policies.

We closed the whole event by briefing each other about our key discussion points and issues.

The last event, organised in September 2025, was a Knowledge Node webinar on Land Use and Land-Use Change.

It featured two presentations on 'EU Climate Action in Land Use, Land-Use Change and Forestry' by [Christian Holzleitner](#), the Head of the European Commission's DG CLIMA - C3 Unit - Land Economy & Carbon Removals - responsible for developing

Through these initiatives, we aim to foster professional cooperation among European Supreme Audit Institutions and to strengthen the exchange of knowledge and good practices. Our broader goal is to advance the study and practice of public sector auditing and public financial management in the areas of environmental protection and climate action.

policies related to carbon removal, land-use, and carbon farming; and on '**OECD Insights on Land-Use Change: Policy, Economic Instruments, and Data - Supporting Auditors with Land-Use Data and Analysis**' delivered by [Dr. Mikaël Maes](#), an Environmental Data Scientist at the Environment Directorate of OECD and [Andrés Fuentes Hutfilter](#), who heads the Environmental and Land Use Economics Unit in the OECD's Centre for Entrepreneurship, SMEs, Regions and Cities.



The presentations examined the importance of land-use policies for achieving cost-effectiveness and showcased key results from the OECD's land cover and land cover change dataset, which is publicly available on the [OECD Data Explorer](#) under the theme of 'Land and forest'. The OECD dataset develops indicators that allow for comparing land cover changes over time in a manner comparable across countries.

This webinar was initially organised for ECA staff members who share a common interest in key policy developments in the fields of Climate Action, the Environment, and the Common Agricultural Policy. It was subsequently extended to include participants from the [Climate Project Group](#) and the [EUROSAI Working Group on Environmental Auditing](#).

For further contacts on these topics, please contact [Tom Glithero](#) or [Joanna Kokot](#).

**Thomas Glithero**, audit principal at the National Audit Office of the United Kingdom, and **Joanna Kokot**, senior auditor at the European Court of Auditors





## Mapping municipal audit experience through compendiums

Since 2020, the EUROSAC Working Group on Municipality Audit (WGMA) has been developing audit compendiums: collections of thematic audit reports compiled by the SAIs that are members of the WGMA. These compendiums serve as materials for knowledge sharing across countries and improving municipal audit methodologies as a result.

Over the past five years, five audit compendiums have been developed. The decisions on the topics of the compendium are made by the WGMA, based on discussions among members. At the outset, to assure relevance and a basis upon which a comparative analysis can be prepared, it is important that enough SAIs have conducted audits in the selected policy area.

Each compendium addresses a core area (such as education, municipal services, transport, social care, etc.), gathering information from the participating SAIs, who submit structured summaries of their audit objectives, scope, methodology and findings.

The first compendium, led by the SAIs of Italy, Serbia, Türkiye and Ukraine **examined the performance and governance of municipality-owned companies**. Building on this momentum, the second compendium, coordinated jointly by the SAIs of Lithuania and Serbia, **explored how municipalities manage their real estate assets**.



### EUROSAC Working Group on Municipality Audit COMPENDIUMS

**Municipality-owned companies (2020)**  
An overview of municipality-owned companies, their legal framework and financial management practices, highlighting key challenges faced by WGMA members.

**Municipal real estate management (2021)**  
An overview of audits of municipal real estate management and related issues.

**Social support for vulnerable groups (2022)**  
An overview of audits of social support for vulnerable groups in municipalities to protect them from poverty and social exclusion.

**Audits of public local transport (2024)**  
An overview of audits of public local transports, emphasizing the role of transport in supporting communities, economic growth and environmental sustainability.

**Pre-school and general education in municipalities (2025)**  
An overview of audits of pre-school and general education in municipalities, highlighting local governments' key role in education.

**Social policy took centre stage in the third compendium**, which collected and analysed information on [municipal support for vulnerable groups](#). This work was coordinated by the SAIs of Estonia and Lithuania.

The **fourth compendium covered [public local transport](#)**, jointly coordinated by the SAIs of Lithuania and Serbia. Most recently, the fifth compendium, led by SAI Slovakia, focused on [pre-school and general education](#).



The figure above illustrates the number of SAIs that participated, and the number of audit reports included in each compendium. As can be noted, the topics social support and education were the most audited across WGMA members.

#### Unique value of audit compendiums

WGMA compendiums are innovative resources that systematise and analyse the audit work of members, highlighting key developments and making municipal audit results more accessible.

WGMA compendiums focus on:

- Topics chosen collaboratively: Members propose subjects (e.g., via the annual WGMA survey), which are reviewed and decided collectively at the WGMA annual meeting to align with members' needs.
- Concise format: Compendiums clearly synthesize essential information on a given topic, enabling quick understanding of key audit insights.
- Cross-border benchmarking: By consolidating audit results from EUROSAl countries, compendiums support comparison of practices, audits, methodologies and public fund management across municipalities.
- Fostering collaboration: Developing compendiums encourages members to work together, address shared challenges, harmonize approaches and identify new audit topics.

## Example from the latest compendium

The latest compendium, "Pre-school and general education in municipalities," published in September 2025, provides an overview of audits on pre-school and general education from 2020–2024. It highlights the key role of local governments in education systems, despite differing national frameworks.

Based on survey responses from 18 SAIs, municipalities generally establish, finance and manage educational facilities, including buildings, infrastructure, staffing, budgeting and conditions for pre-school and compulsory schooling.

They also manage support services such as safety, healthcare, meals, transport, recreation and support centres. National or regional authorities usually legislate policies, set curricula, finance teaching staff and oversee standards and inspections.

Thus, municipalities handle operational and logistical tasks, while higher authorities manage regulation, curriculum development and funding. Municipal responsibilities mainly cover pre-school, primary and secondary educations.

The compendium summarises audits conducted by eight SAIs, grouped into six areas: skills and learning, teachers and staff, pandemic-related schooling, school systems and reforms, and accessibility and capacity.

It presents **key findings and recommendations from the audits that help improve educational outcomes, strengthen accountability and inform policy.**

For further contacts on these topics, please contact [Martina Gallasová](#) or [Zane Leitāne](#).

**Martina Gallasová**, audit expert at the SAI of the Slovak Republic, and **Zane Leitāne**, EU Liaison Officer at the SAI of Latvia



100 YEARS  
OF AUDIT STRENGTH



# INNOVATIONS

This newsletter is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1 (SG1), which aims to **support effective, innovative and relevant audits by promoting and facilitating professional cooperation among European SAIs.**

It was originally driven by the German and Lithuanian SAIs, and its [first issue](#) was released in December 2018. The French SAI volunteered to take over in December 2022 and published [issue #7 in July 2023](#), [#8 in December 2023](#), [#9 in July 2024](#), [#10 in December 2024](#) and [#11 in July 2025](#).

This #12 issue is delivered to you with an editorial purpose wishing to offer readers the most **useful and operational content** possible.

Three main goals are set, and every willing SAI is welcome to contribute to their achievements:

Our next issue, scheduled for Summer 2026, will be focusing on the following theme: **"the innovation ecosystem"**. It will try to **give better knowledge of tools and actors created by and available for SAIs.**

SAIs and stakeholders will soon receive a call for contribution with relevant details on how to join the adventure of innovation!

1. Reinforce the **concrete and practical** dimension with links and contacts to enable readers to extend their reading in an operational manner.
2. Favour a **short format**, including relevant iconography.
3. Diversify contributors to **reflect the diversity of our SAIs.**

The newsletter is published twice a year (Summer & Winter issue) and **each issue is focused on a single topic.**

Thanks to the interest of its content and to the involvement of all its contributors, **the Eurosai Innovations newsletter was ranked third** (and first of the project groups) **among the most relevant and useful** of the 20 projects and working groups within Eurosai SG1, by a survey conducted by Eurosai SG1 to evaluate the last completed strategic plan.

You can read every issue of the Newsletter on the [Eurosai website](#).



For any information regarding this newsletter, feel free to [contact me.](#)

**Denis Gettliffe**, editor in chief of the EUROSAI Innovations newsletter.