

Controllers workshop

# AI and Control:

# How emerging technologies are reshaping control work

Alexandra Kulmer | Interact

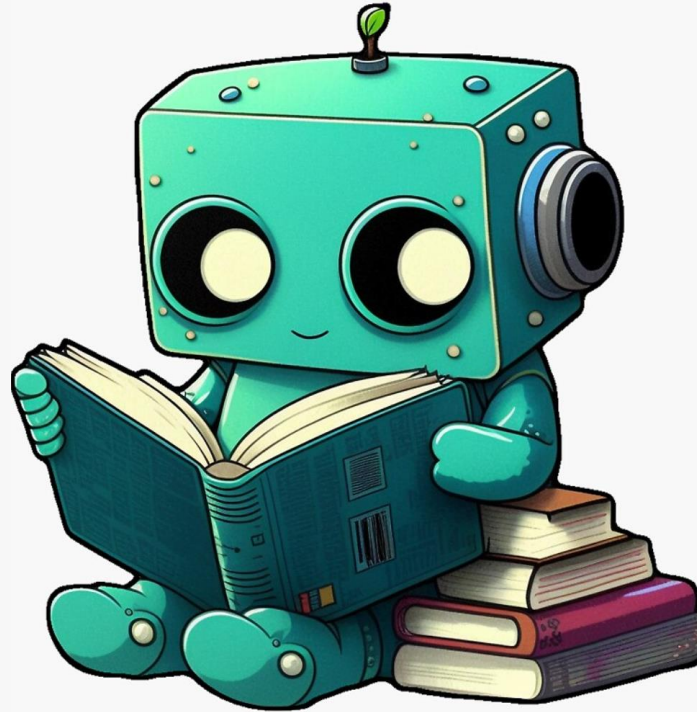
04 June 2025 | Athens, Greece

**Interact**



**Co-funded by  
the European Union**  
Interreg

# What is AI ?

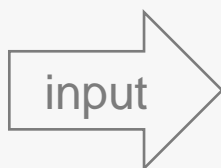


The ability of machines or computers learn and think like a human

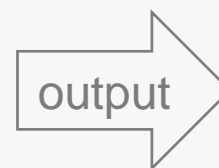
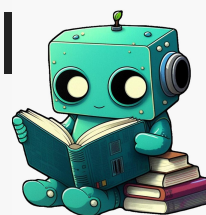
**~15 years ago...**



Picture



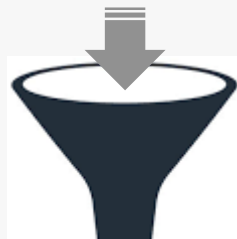
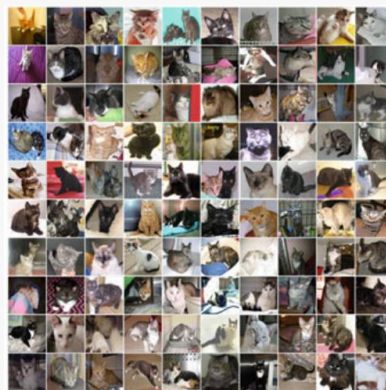
CAT model



It's a  
cat!

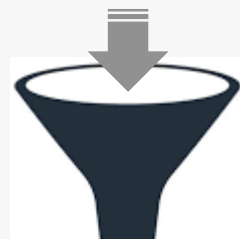
Text

cat pictures

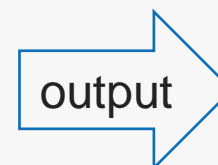
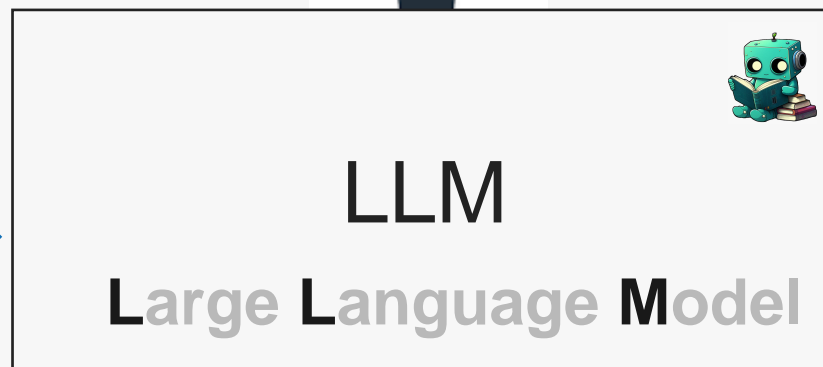


today...

All internet content

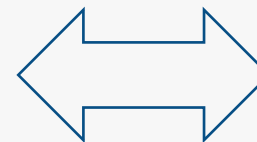
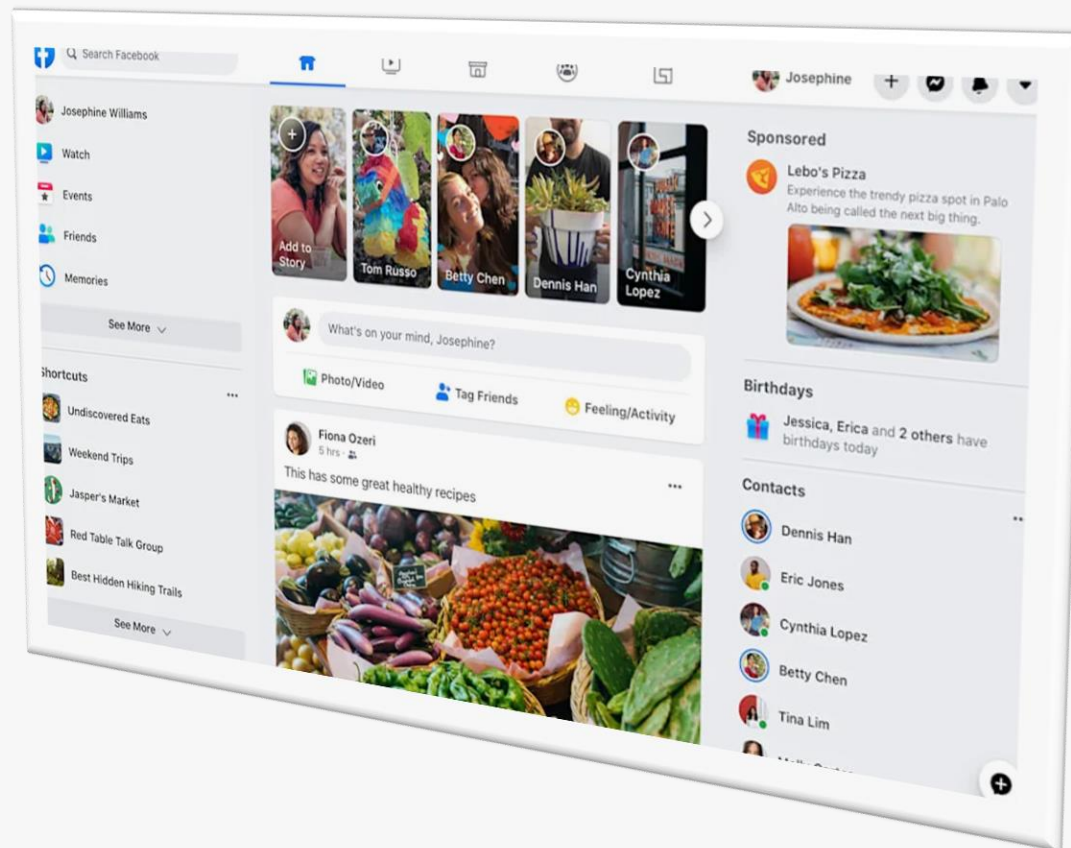


Text, picture,  
pdf, excel...



Text, picture, pdf, excel...

# LLMs are already being used in many situations...



# What LLMs can do for us?

## Better texts

transform long, complex texts into concise and clear language, or generate well-structured text based on a few bullet points

## Time saving

reduce the time spent each week on tasks such as drafting, summarizing, analyzing, and explaining background information

## Tailored contents

adapt the tone and structure of a text to suit different purposes, audiences, and contexts



# The tools

**ChatGPT**: Research, writing, drafting

**Microsoft Copilot**: Chat GPT 4 + Dall-E 3 + Bing

**Google Gemini**: Multimodal (text, image, audio, code, etc.)

**Claude AI**: Focused on safe and natural conversation

**TextCortex**: AI hub, persona, GDPR, EU hosted

**Resoomer**: Summarize and analyze argumentative texts

**Hemingway editor**: Improve readability, colour coded guide

**Gamma**: Make presentations with one prompt

**NotebookLM**: Advanced research

**Canva**: Graphic design, creative social media content



Sales by Salesperson - V2

Search for tools, help, and more (Alt + Q)

File Home Insert Share Page Layout Formulas Data Review View Automate Help Draw Table Design

Undo Paste Cut Copy Format Painter Clipboard

Aptos Narrow (Bo... 11 A<sup>+</sup> A<sup>-</sup>

B I U Bold Italic Underline

Font

Wrap Text Merge & Center

Alignment

General

\$ % , # 000

Number

Conditional Formatting

Format As Table

Cell Styles

Insert Delete Format

Cells

AutoSum Clear

Sort & Filter

Find & Select

Add-ins

Copilot

Spreadsheet Sync

G1

Commissions

	A	B	C	D	E	F	G	H	I	J	K	L
1	Sales Person	Services Sold	Sales Date	Campaign Type	Total Sale	Client name	Commissions					
2	Ham, Derik	Late Jan Email	1/27/2023	Digital marketing	\$ 500	Rocko Inc	\$ 100					
3	Kovaleva, Anna	Billboards small	1/29/2023	Brand marketing	\$ 250	TomTops	\$ 50					
4	Smith, Avery	Billboards large	2/3/2023	Brand marketing	\$ 4,500	John & Jane	\$ 900					
5	Glam, Ilya	Product review 3x	1/16/2023	Customer Experience	\$ 2,750	Tim Nertons	\$ 550					
6	Lawson, Andre	Targeted - Group 1	1/26/2023	Digital marketing	\$ 5,800	Billo Co	\$ 1,160					
7	Cartier, Christian	Billboards small	1/3/2023	Brand marketing	\$ 800	KonKom	\$ 160					
8	Barden, Malik	Industry Conference	2/23/2023	Customer Experience	\$ 600	Fran Dran	\$ 120					
9	Connors, Morgan	Targeted - Group 2	2/25/2023	Digital marketing	\$ 800	Jim Snort	\$ 160					
10	Ham, Derik	Feb email - North	2/11/2023	Digital marketing	\$ 500	Bid Deal	\$ 100					
11	Ham, Derik	Feb email - South	2/12/2023	Digital marketing	\$ 500	Sam Tree	\$ 100					
12	Ham, Derik	Feb email - West	2/13/2023	Digital marketing	\$ 500	Krill Trill	\$ 100					
13	Connors, Morgan	Product mention 5x	2/17/2023	Customer Experience	\$ 635	Swell Stell	\$ 127					
14	Ham, Derik	Late Jan Email	1/27/2023	Digital marketing	\$ 500	Rocko Inc	\$ 100					
15	Kovaleva, Anna	Billboards small	1/29/2023	Brand marketing	\$ 250	TomTops	\$ 50					
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Copilot PREVIEW

Add a Commissions column using the total sales \*.20

Here's 1 formula column to review and insert:

Calculates the commission earned by each salesperson by multiplying their total sale by 0.2 (20% commission rate).

Commissions

=[Total Sale]] \* 0.2

Explain formula

AI-generated content may be incorrect

Insert column

Done! I inserted 'Commissions' to column G.

Undo

AI-generated content may be incorrect

Change topic

Ask a question or make a request about data in a table

0/2000

# The secret is in the prompts

- “Summarize this text, make it shorter and easy to understand.”
- “Compile the comments of two independent controllers into a concise summary”
- “Help me write a professional response to this complaint about the time needed to conduct control explaining the procedure for management verifications in Interreg based on the Interreg Regulation.”
- “Help me draft a guidance text for beneficiaries on the rules for eligibility of expenditure.”
- "Analyse this contract and the related invoice and provide me with most important data about the services provided and the consistency of the documents.

# Anatomy of a prompt



## Goal

What you want the output to be: Strategy, email, text, guidance, etc.



## Return format

Examples, templates and other explanations that clarify how the output should look like.



## Constraints

Tell the LLM also what not to do.



## Giving context - grounding

Sources, documents, notes, background information.



# Let's try it out!



# Known AI concerns

## Environmental



## Legal & Ethical



## Reliability



# Environmental impact of AI

- Creating ChatGPT3:  
**552 metric tons of CO<sub>2</sub> emissions**  
(equals the annual emissions of over 100 gasoline-powered cars)
- **1 ChatGPT prompt** uses the energy for  
**10 Google searches**
- **Data centres** use **A LOT of energy** to  
power and water to cool them



AI generated illustration by Jbooba, Pixabay,  
CC

# Legal and Ethical considerations

- AI Act: Introduces a risk-based regulatory framework.
- GDPR: Data protection, transparency, consent obligations.
- Ethical Use: Human oversight, fairness, accountability.
- Compliance rules of your organisation: No sensitive data in public AI tools.
- Property rights: No copyright for AI generated content.



# Tips for public AI tools

## Prepare input data:

- refine data, shrink file size
- remove confidential or sensitive data

## Assess outputs:

- always check the sources
- never copy/paste – refine the outputs



Photo by ThisIsEngineering, Pexels, CC

# Reliability considerations

- Bias, hallucination, and accuracy risks due to poor data quality or representativeness
- Lack of explainability in AI logic (non-transparent algorithms)
- Cybersecurity vulnerabilities and data breaches
- Over-reliance on automation, insufficient human oversight

# Let's see some Examples



# CATE

## Continuous Auditing based on Technological Evolution

- an AI-based solution for Management verifications and Audit
- co-owned by the Flemish Audit Authority and Deloitte Belgium
- for Interreg Flanders-Netherlands Programme

# CATE – modules

## CHECK

- Cost item level controls:
  - Invoice data match (ID, date, amount, supplier...)
  - Cost category
  - ....
- Population level controls:
  - Public procurement
  - Double financing
  - Fraud
- Every control is either automated or supports the human controller

## RISK

- Risk aggregation
  - Assess risk for cost items
  - Provides risk score for each cost item

## ASSURE

- Provides the required assurance
- Smart sampling to reach max of 2% errors with 95% confidence (configurable to your requirements)

# CATE – product ownership

**Flemish Audit Authority and Deloitte Belgium co-own the product.**



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- Combining audit and grant expertise & technical/technological expertise
- Managing authority participates as implementation partner

# CATE – benefits

## **Fully integrated tool to support the control and/or audit by:**

- automating routine tasks of the verification process to reduce costs, increase efficiency lower the time between declaration and payment
- allowing to make judgements quickly based on identified patterns and relevant information
- reducing risks through CATE's risk-based approach and full population verification
- increasing trust and transparency through a consistent approach and unbiased information extraction

# Conclusions

- AI can simplify and secure financial workflows
- Legal frameworks are evolving – compliance is possible
- Examples show practical benefits already realised

You are encouraged to explore opportunities and share insights!





**AI won't take your job, but **someone who knows** how to use AI might.**

anonymous online quote

# Cooperation works

**All materials will be available on:**

[Interact library](#)