Dag van de Publieke Sector 2025

Journée du Secteur Public 2025

PLENAIRE SESSIE
SÉANCE PLÉNIÈRE

9/12/2025

PROGRAMMA
PROGRAMME

14:00 - 14:25
De certificering van de rekeningen: nieuwe vaststellingen & de subsidies
La certification des comptes : nouvelles constatations & les subventions

14:25 - 14:50
Keynote: het project van het Federaal subsidieregister
Keynote : le projet du registre fédéral des subventions

14:50 - 15:15
Koffiepauze
Pause-café

15:15 - 15:45
Artificiële intelligentie en agentic AI in de publieke sector: stand van zaken en toekomst
Intelligence artificielle et « agentic AI » dans le secteur public : état des lieux et perspectives

15:45 - 16:35
Debat over de controle van subsidies in België en over de landsgrenzen hee
Débat sur le contrôle des subventions en Belgique et a-delà des frontières

16:35 - 16:45
Conclusies & toekomstige ontwikkelingen
Conclusions et développements futurs

De certificering van de rekeningen: nieuwe vaststellingen & de subsidies
La certification des comptes : nouvelles constatations & les subventions

Hilde François
Eerste voorzitter van het Rekenhof
Première présidente de la Cour des comptes

Florence Thys
Voorzitster van het Rekenhof
Présidente de la Cour des comptes

Rekenhof
Cour des comptes

La certification des comptes dans le secteur public: nouvelles constatations

Hilde François

PREMIÈRE PRÉSIDENTE DE LA COUR DES COMPTES

Certification des comptes de 2024

	État fédéral	Autorité flamande	Région de Bruxelles - Capitale	Région wallonne	Communauté française	Communauté germanophone
Comptes consolidés	×	SEC +	×			
Entités		SEC + Budget ~ Comptabilité générale ?	×	×	×	+

\+ Sans réserve

~ Avec réserve

× Défavorable

? Abstention

Comptes annuels consolidés 2024 de l'État fédéral

Opinion de la Cour des comptes

Question 1 Informations suffisantes pour fonder une opinion : OUI
Question 2 Image fidèle : NON

défavorable

- Surestimation des créances, recettes et produits fiscaux de 4,5 milliards d'euros
- Nombreuses autres anomalies significatives et diffuses
- Absence persistante de règles d'évaluation et d'imputation uniformes au niveau consolidé

Certification des comptes de 2024

	État fédéral	Autorité flamande	Région de Bruxelles - Capitale	Région wallonne	Communauté française	Communauté germanophone
Comptes consolidés	×	SEC +	×			
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+ Sans réserve

~ Avec réserve

× Défavorable

? Abstention

Rekeningenrapport 2024

Rekeningen 2024 Vlaamse overheid

Oordeel Rekenhof

Bedrijfseconomisch — onthouding

Balans €57,52 mia
eigen vermogen €4,81 mia

Resultatenrekening
opbrengsten €54,09 mia
kosten €55,91 mia
€-1,82 mia

- herwaardering terreinen en gebouwen onvolledig
- inconsistente waardering werken van burgerlijke bouwkunde (inclusief zeesluizen)
- eigendom en waardering kunstcollectie

ontvangsten
uitgaven

Algemene rekening (Ministeries + DAB)

Begrotingsuitvoering — met voorbehoud

(middelen, verbintenissen en verplichtingen)

ontvangsten €61,14 mia
uitgaven €62,04 mia
vastleggingen €65,87 mia
saldo €-0,90 mia

- onvolledige rechtzetting openstaande verbintenissen voor toelagen m.b.t. vastleggingsmachtigingen

ESR-rapportering — zonder voorbehoud

(economische hergroepering)

ontvangsten €52,85 mia
uitgaven €32,83 mia
bijdrage vorderingensaldo €20,02 mia

Geconsolideerd (incl. rechtspersonen)

Geconsolideerde rekening — zonder voorbehoud

ontvangsten €58,64 mia
uitgaven €62,74 mia
geconsolideerd vorderingensaldo €-4,10 mia

Certification des comptes de 2024

	État fédéral	Autorité flamande	Région de Bruxelles - Capitale	Région wallonne	Communauté française	Communauté germanophone
Comptes consolidés	×	SEC +	×			
Entités		SEC + Budget ~ Comptabilité générale ?	×	×	×	+

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~ Avec réserve

× Défavorable

? Abstention

Compte général 2024

Services du gouvernement de la Région de Bruxelles-Capitale

Comptes annuels

Compte de résultats

Produits	€ 5.527 Mio
Charges	€ 7.515 Mio
Résultat	**€ -1.988 Mio**

Bilan

€ 15.281 Mio

dont dette directe

€ 11.938 Mio

Compte d'exécution du budget

(hors opérations de la dette)

Recettes	€ 5.247 Mio
Dépenses *(liquidations)*	€ 6.893 Mio
Résultat budgétaire	**€ -1.646 Mio**

Opinion de la Cour des comptes

Défavorable

- Non-imputation budgétaire des opérations financières à court terme
- Erreurs de comptabilisation relatives au plan comptable
- Report de l'imputation de dépenses afférentes à 2024
- Enregistrement erroné comme dette de paiements d'impôts déjà reçus
- Enregistrement erroné de dettes relatives aux avances en matière d'additionnels communaux à la taxe d'hébergement touristique
- Anomalies lors de la réévaluation de trois participations
- Méthode de réévaluation des terrains et bâtiments erronée, partielle et lacunaire
- Lacunes structurelles dans le traitement des données financières issues du système d'enregistrement des recettes fiscales
- Absence de rapports sur les recettes fiscales
- Lacunes en matière de valorisation et d'inventorisation des ouvrages d'art

Certification des comptes de 2024

	État fédéral	Autorité flamande	Région de Bruxelles - Capitale	Région wallonne	Communauté française	Communauté germanophone
Comptes consolidés	✗	SEC +	✗			
Entités		SEC + Budget ~ Comptabilité générale ?	✗	✗	✗	+

\+ Sans réserve

~ Avec réserve

✗ Défavorable

? Abstention

Compte général 2024

Service public de Wallonie, des cabinets ministériels et services y assimilés

Comptes annuels

Compte de résultats

Produits	€16,5 Mia
Charges	€19,1 Mia
Résultat	€-2,6 Mia

Bilan
€33,8 Mia

Compte d'exécution du budget

(hors opérations de la dette)

Recettes	€16,7 Mia
Dépenses	€19,4 Mia
Résultat budgétaire	€-2,7 Mia

Opinion de la Cour des comptes

Défavorable

- Absence de règles d'évaluation
- Lacunes dans le traitement et la comptabilisation des opérations fiscales
- Anomalies significatives liées au non-respect du critère d'enregistrement du droit constaté
- Problème d'exactitude et d'exhaustivité des actifs immobilisés, des créances et des dettes
- Enregistrement partiel des opérations liées aux missions déléguées
- Absence de valorisation et de comptabilisation des stocks
- Provisions pour risques et charges incomplètes
- Manque de complétude des droits et des engagements hors bilan

Compte général 2024

de la Communauté française

Comptes annuels

Compte de résultats

Produits	€ 17,5 Mia
Charges	€ 19,0 Mia
Résultat	€ -1,5 Mia

Bilan
€ 3,4 Mia

Compte d'exécution du budget

(hors opérations de la dette)

Recettes	€ 13,0 Mia
Dépenses *(liquidation)*	€ 14,6 Mia
Résultat budgétaire	€ -1,6 Mia

Opinion de la Cour des comptes

Défavorable

- Anomalies significatives liées au non-respect du critère d'enregistrement du droit constaté
- Problème de classification, d'exactitude et d'exhaustivité des actifs immobilisés
- Absence d'inventaire complet du patrimoine
- Lacunes dans le traitement des subventions, recettes et récupérations d'indus
- Faiblesse du contrôle interne lié au cycle du personnel
- Non-respect du principe de spécialité budgétaire

Certification des comptes de 2024

	État fédéral	Autorité flamande	Région de Bruxelles - Capitale	Région wallonne	Communauté française	Communauté germanophone
Comptes consolidés	✕	SEC +	✕			
Entités		SEC + Budget ~ Comptabilité générale ?	✕	✕	✕	+

+ Sans réserve

~ Avec réserve

✕ Défavorable

? Abstention

Règles uniformes d'évaluation et de comptabilisation

Exigences minimales

- Correctes sur le plan comptable
- Conformes à la législation
- Claires et compréhensibles
- Garantissent une image fidèle des comptes

Applicabilité pratique ⟷ lisibilité

Défis dans le contexte public

- Multiples reportings (comptabilité, budget, obligations européennes)
- Harmonisation vs. divergence des reportings

Règles uniformes d'évaluation et de comptabilisation

Belgique

- Commission de la Comptabilité Publique → progrès limités

Europe

- Comptabilité d'exercice → tendance positive
- EPSAS : base volontaire, pas de nouvelles étapes prévues
- IPSAS comme référence en l'absence d'un cadre EPSAS complet

Présentation des rapports financiers

Modèles de rapportage = essentiels pour

- Transparence
- Compréhension par les lecteurs
- Utilité pour la prise de décision

Lien avec la politique budgétaire et son exécution

Normes internationales (IPSAS, IFRS) ⟷ Belgique : modèles de reporting

Trop de détails ⟶ informations clés difficiles à trouver

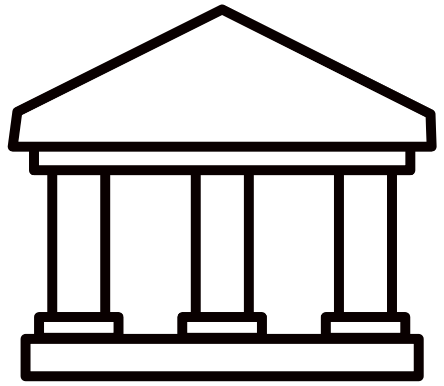
Solutions :

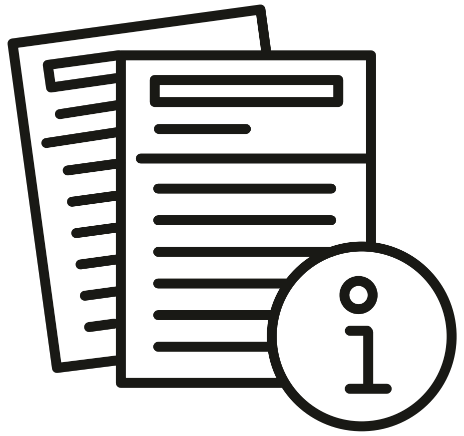
- Plan comptable bien pensé
- Modèles adaptés aux besoins des utilisateurs
- Communication efficace

Implication des parties prenantes

Condition cruciale

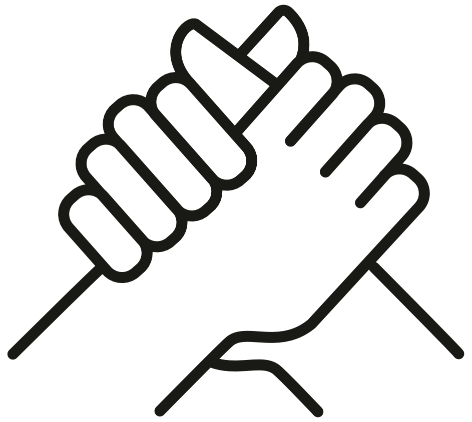
Décideurs politiques, parlementaires,
organes de gestion orientent les attentes





Services financiers dépendent
des informations opérationnelles

Coopération nécessaire pour surmonter
les obstacles techniques, pratiques et légaux



CONCLUSION

Rekenhof
Cour des comptes

www.ccrek.be

Rekenhof
Cour des comptes

Subsidies en de controle erop

Florence Thys

VOORZITSTER VAN HET REKENHOF

Subsidies: perimeter en begrip

Definitie: een subsidie is elke bijdrage, voordeel of steun ongeacht de vorm of benaming verleend zonder intresten en toegekend om activiteiten te promoten die nuttig zijn voor het algemeen belang.

- Ramingen jaarlijks subsidiebedrag: tussen **25 mia €** (4 % bbp) en 66 mia €
- Interventieperimeter Rekenhof in ontvangsten/uitgaven: **300 mia €**

  → 300 mia € = **8,3 %** controleperimeter
- Schema van de tussenkomst:

Subsidie (input) → **Activiteit** (output) → **Effect** (outcome)

Methodes en algemene bevindingen

Een ingewikkelde cyclus

Voornaamste aandachtspunten:

- Voorbereiding → subsidiëring als *strategisch proces*
- Goedkeuring en toekenning → controle van de *regelmatigheid*
- Betaling en verantwoording → *financiële* uitvoering en *conformiteit met de doelstelling*

  Opvolging en evaluatie → *performantie-audit*

2014 : balans van 10 jaar controles van de subsidies in het Waals Gewest

- 350 geanalyseerde regelingen
- In de verschillende subsidiëringsfasen geïdentificeerde verbeterpunten
- Belang van de maturiteit van de interne beheersing

Context

Jaarlijks budget: 327,4 mio € (2023)

Doel: het socio-economisch niveau van Wallonië verbeteren

Audit sampling: Toekenningsdossiers: 65,7 mio €

Dossiers voor financiële controle: 46,1 mio €

Bevindingen

- Goed gedefinieerde algemene doelstellingen die evenwel niet zijn uitgesplitst in meetbare doelstellingen
- Goedkeuring en toekenning in overeenstemming met het regelgevend kader maar aanbevelingen in verband met:
  1) gestandaardiseerde methode met risicoanalyse;
  2) afdekking van het risico van dubbele subsidiëring;
  3) Europese omkadering van staatssteun.

Context

Kredieten: 7,2 mio € (2021)

Doel: de integratie van nieuwkomers bevorderen

2.300 begunstigden (2019) / 500 voltooien het traject

Bevindingen

- Weinig bevredigende aansturing
- Moeilijk/onmogelijk te evalueren (gebrek aan gegevens)
- Globaal doeltreffend operationeel beheer
- Goedkeuring en toekenning: bevredigend en conform, maar het internebeheersingssysteem is voor verbetering vatbaar

Context

2014-2023: 13 mia € steun
(waarvan 11 mia € groene stroom)

Bevindingen

- Versnipperde steun
- Weinig doorzichtige steun
- Voornamelijk steun aan groenestroomcertificaten: niet efficiënt (kosten) en risico op oversubsidiëring (zonnepanelen) maar sindsdien geschrapt

CONCLUSIES

Subsidies controleren:
relevant om de overheidsfinanciën beter te beheren

Wettelijkheid en conformiteit van de subsidies:
ja, maar belang van de interne beheersing

Audit van subsidies = hulp bij de besluitvorming en bij het beheer voor de beleidsvormers en de administratie

Rekenhof
Cour des comptes

www.ccrek.be

Keynote: het project van het Federaal subsidieregister
Keynote : le projet du registre fédéral des subventions

Frederic Kubben

Begrotingsadviseur Vice-eersteminister en Minister van Begroting, belast met Administratieve Vereenvoudiging

Conseiller budgétaire, Vice-premier ministre et ministre du Budget, chargé de la Simplification administrative

Koffiepauze

Pause- café

Artificiële intelligentie en agentic AI in de publieke sector: stand van zaken en toekomst

Intelligence artificielle et « agentic AI » dans le secteur public : état des lieux et perspectives

Tony Mortier
Inspecteur-generaal van Financiën
Inspecteur général des Finances

Artificial Intelligence and *Agentic* AI in the public sector: State of Play and (possible) way to go

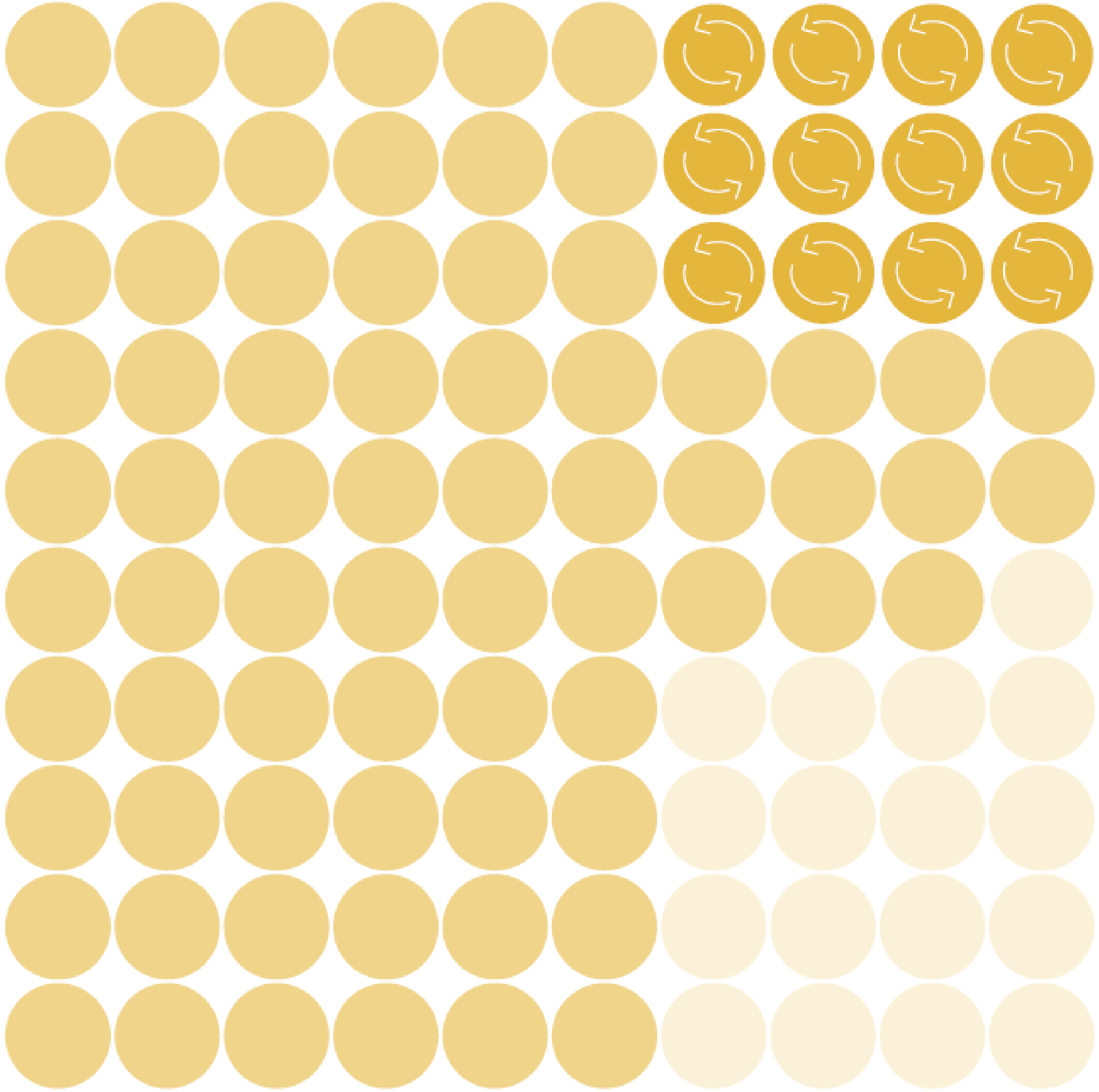
Tony Mortier
Inspector-general of Finance
Flemish Audit Authority on European Structural Funds

Why?

Challenges for Public administrations

Most jobs in the Belgian public administration have the potential to be complemented by generative AI, unlocking EUR 4 billion of gross value added with the same resources.

Potential for using generative AI in public administration in Belgium
% of jobs in public administration



12%
of public administration jobs have **high** potential for AI use.

71%
of public administration jobs have **medium** potential for AI use.

17%
of public administration jobs have **low** potential for generative AI use.

Deloitte. Flanders State of the Art Google An Implement Consulting Group Study commissioned by GOOGLE

Challenges for Public administrations

In Belgium, cross-cutting tasks form the foundation of most public administration jobs, with the top five tasks accounting for 75% of the potential.

Work functions

Case manager

Budget administrator

Legal clerk

Cross-cutting tasks

- Individual case handling
- Law and legislation
- General governance and regulation
- Finance and budgeting
- Inspection and control

75%

of the potential

Challenges for Public administrations

To realise the AI potential the Belgian government should …

Think ‘task-based’
Prioritise cross-cutting tasks to achieve economies of scale while addressing local needs.

Think ‘risk-conscious’
Begin with low-risk and internally-facing AI solutions.

Think ‘impact-oriented’
Concentrate on AI applications that reduce the time and hassle of citizens and businesses.

Create cloud clarity
Harmonise department policies and mitigate risks through government-wide risk assessments.

Make smart procurement choices
Optimise AI and cloud procurement by ensuring flexibility, scalability, and alignment with open standards to avoid vendor lock-in.

Deloitte. Flanders State of the Art An Implement Consulting Group Study commissioned by GOOGLE

Challenges for Public administrations

Value | Risk | Tech | People | Process | Data

Business Case & Value Creation

Measurement & Evaluation

Skills gaps

Change Management

Data Strategy & Governance

Adoption

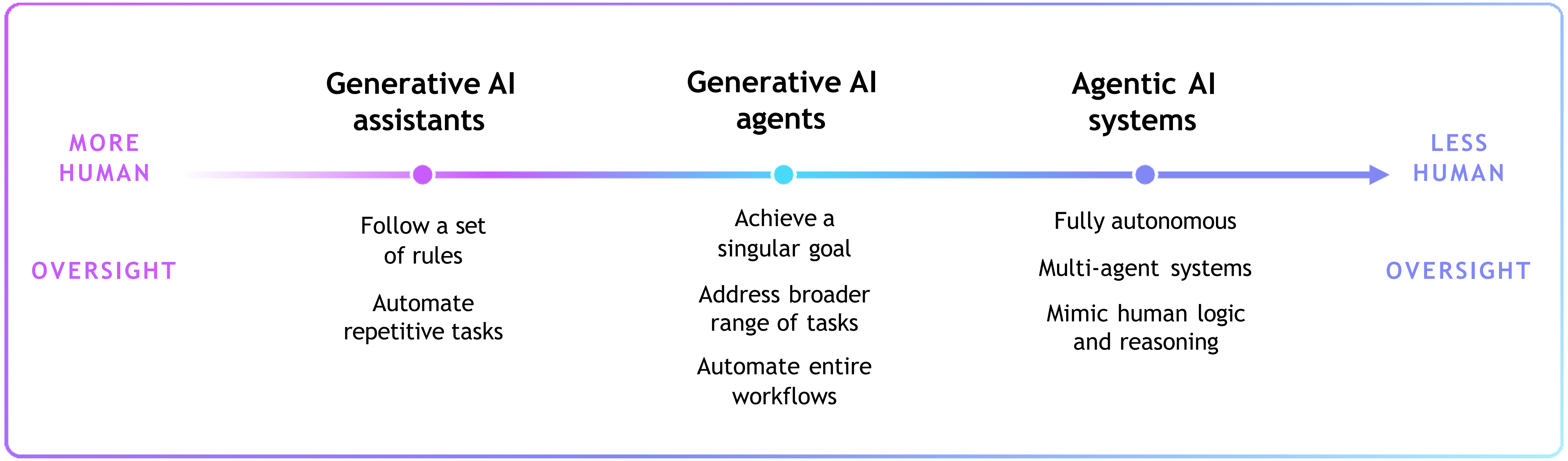
Legal, Security, & Compliance

(Normal) Evolution into agentic AI

Freedom to invent

AI you can trust

Maximizing value



AI as a creator of significant added valor/value

Freedom to invent — AI you can trust — **Maximizing value**

Automate	Streamline operations and reduce manual tasks
Build	Transform software development with AI-powered tools
Create	Quickly turn ideas into compelling creative content
Decide	Uncover insights and accelerate decision-making with your data
Engage	Deepen customer and employee relationships with personalized, intelligent experiences

Identifying the necessary elements of a holistic approach

BUSINESS CASE & VALUE CREATION

DATA STRATEGY & GOVERNANCE

SECURITY, COMPLIANCE & GOVERNANCE

MEASUREMENT & EVALUATION

CHANGE MANAGEMENT

SKILLS GAPS

ADOPTION

acate

Identifying the changed technical and societal reality

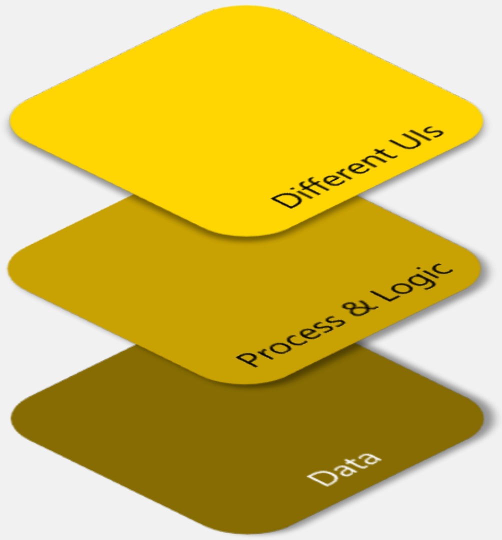
From SaaS to Agentic AI model

"Software as a Service is Dead" Agentic AI will be the way of interact with information

- BUSINESS CASE & VALUE CREATION
- DATA STRATEGY & GOVERNANCE
- SECURITY, COMPLIANCE & GOVERNANCE
- MEASUREMENT & EVALUATION
- CHANGE MANAGEMENT
- SKILLS GAPS
- ADOPTION

Traditional SaaS Model

Centralised software Subscription-based limited customisation integration issues



Rigid, structured process

Hybrid Model

Leveraging Copilot Agentic solutions to surround & enhance existing legacy application estate

Hybrid – SaaS & Agentic AI

Agentic AI Model

Leveraging Copilot Agentic solutions to sorround & enhance existing legacy application estate

Flexible, adaptive, intelligent

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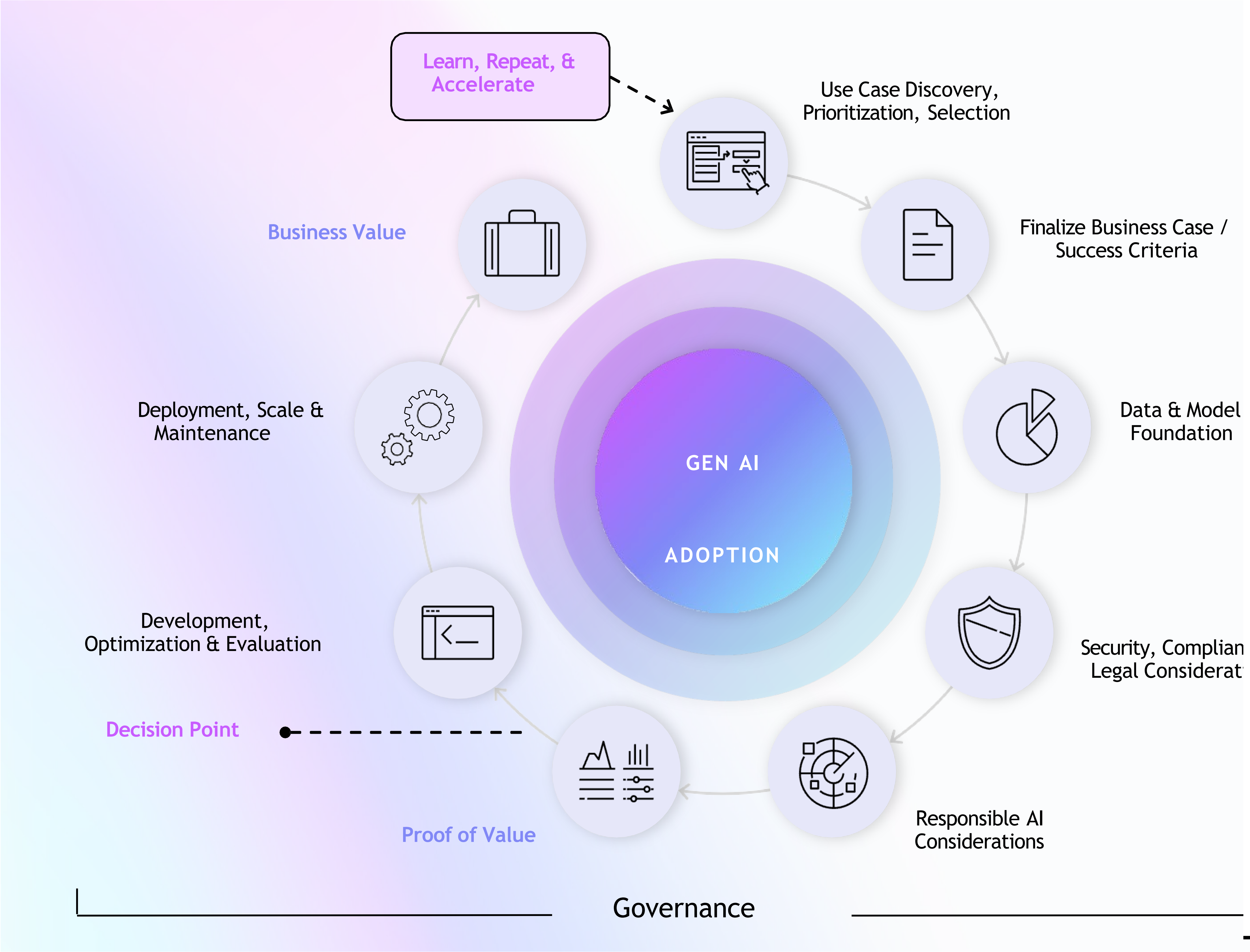
The (Normal) AI adoptive journey



AI-MATURITY is of essence

Deloitte. Flanders State of the Art aws

Why AI Maturity is of essence? Because AI is a new paradigm

Business Transformation

Re-image your business

Probabilistic Technologies

Risk Management

Data Quality

Direct Impact on AI outputs

Successful adoption requires updates to existing practices

- AI and business **strategy** integration
- Business & technical **implementation orchestration**
- **Data** architecture and governance
- **People** and **culture** readiness
- Responsible AI, governance and **risk** management
- **Technical** and **operational** excellence

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Why AI Maturity is of essence? The risk of disengagement

What Everyday AI risks to be. Smart people. Powerful tools. Little Impact

Our employees report first signs of positive impact

But ...

70%

***70%** our office workers use Copilot Chat once per week*

? %

In-app features usage *of Copilot* contrasting ***"Chat-Only" usage*** (employees with M365 Copilot license)

+ ?

*ChatGPT is used more often than Copilot Chat. **Data Leakage** has become a critical risk.*

Meet Rafael

"Where are We going with AI? Are we embracing it — or just experimenting? What's the plan? Will I still have a role in that future?"

... **is frustrated**: **Copilot still feels like just a better Google** – "I can't connect it to my tools, search doesn't work, and it's isolated with very limited functionality."

... has access to Copilot – but only uses the chat. "No one showed me what AI can do for my role.. I don't know how to make it work in my daily tasks. "

... often turns to ChatGPT instead. It's easier, faster — no one seems to mind.

Rafael, 33, Finance

cate

A solution only via agentic AI?

Agents everywhere: first-party, self-built, coded

Basic Agentic AI | Process AI | Gamechanger AI

Employees

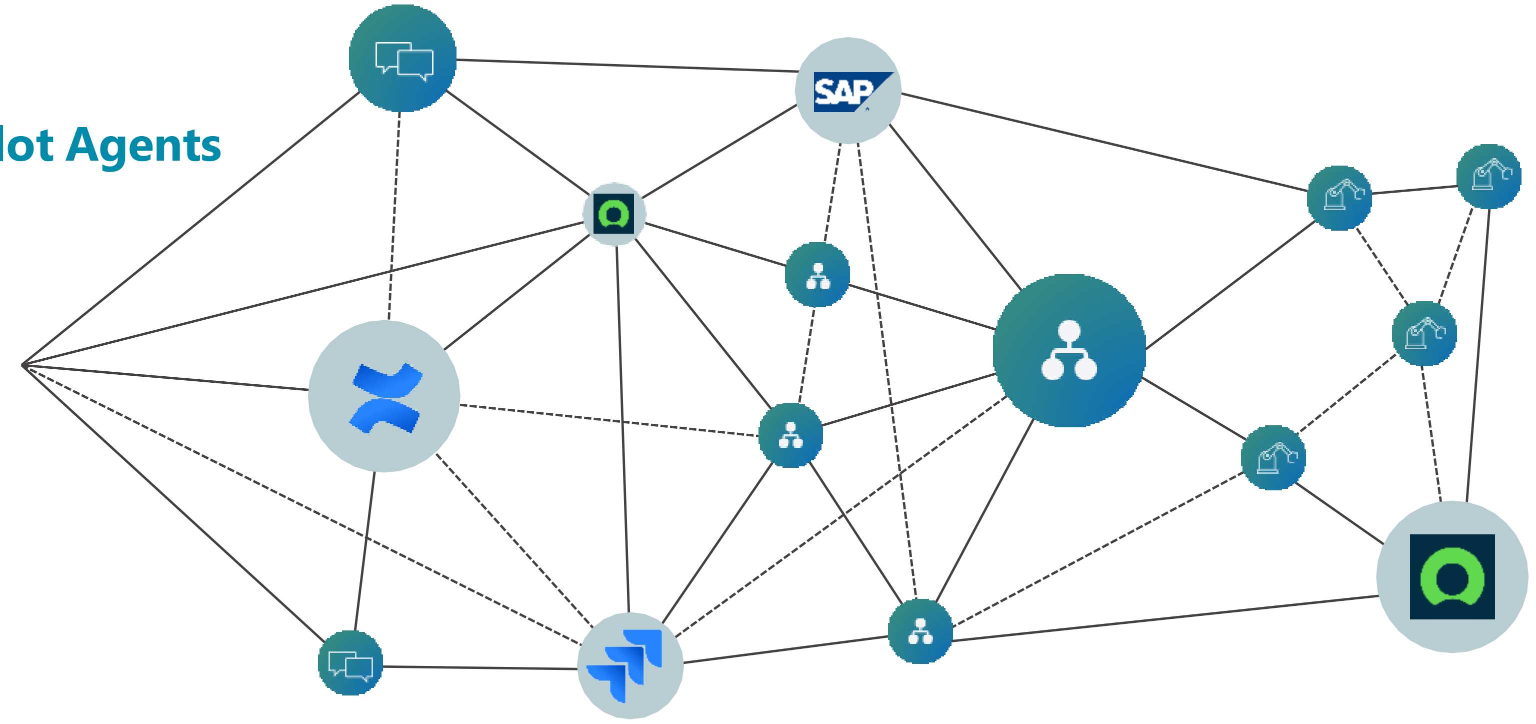
Copilot Chat

UI for AI
for every employee

M365 Copilot

Integration
in Microsoft 365

Copilot Agents



Agents for all (pay as you go = Employees without a M365 copilot licence pay per message)

Access to your data

- Analyst agent
- Researcher
- Facilitator
- Sales agent
- Employee Self-Service
- Sales chat
- Interpreter
- SharePoint agents
- Project Manager
- Skills Navigator

Simple — Bandwith of complexity and skills of Agents — Advanced

Retrieval | Task | Autonomous

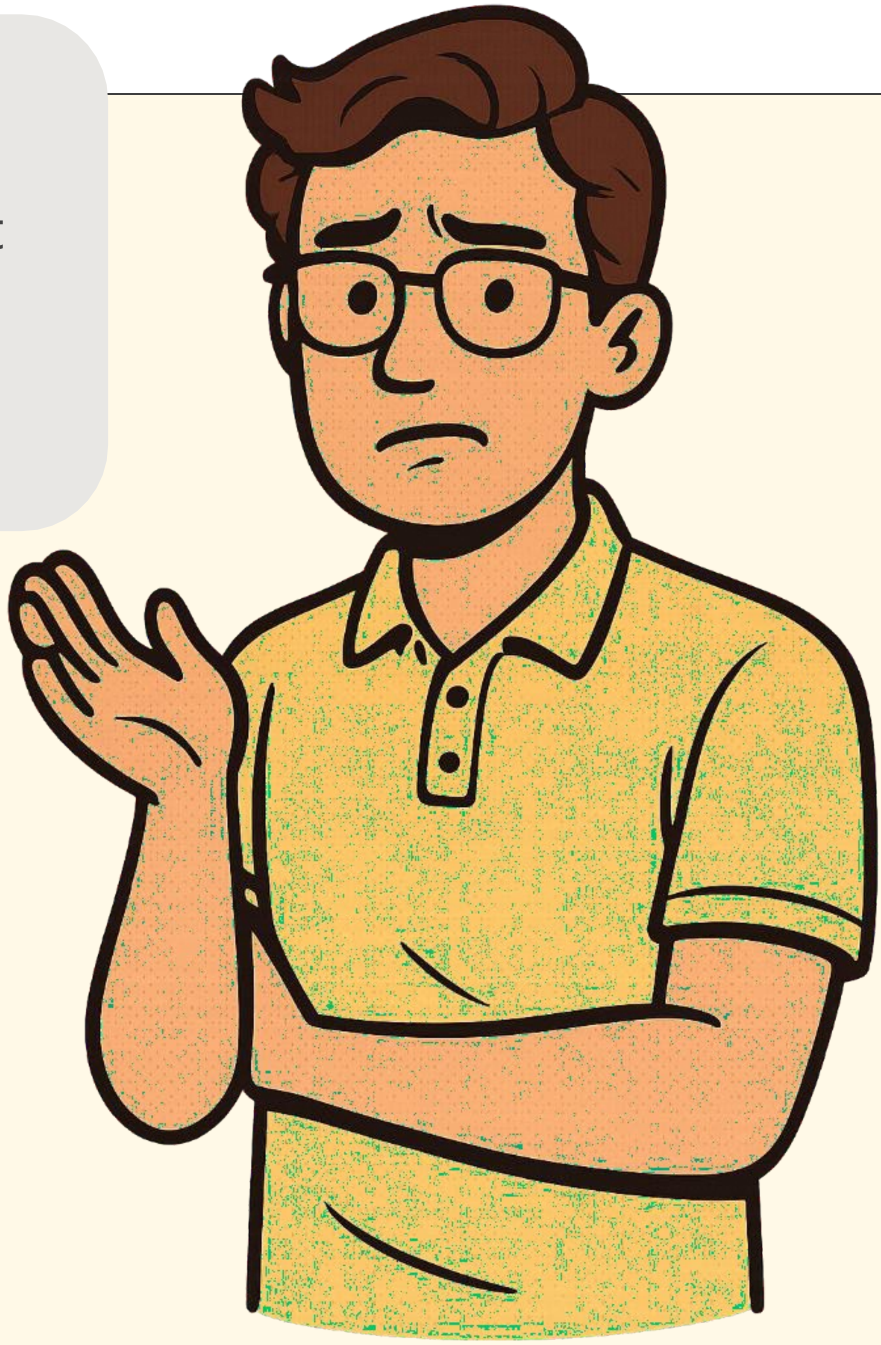
Governance, Enterprise Data Protection and Compliance – managed through Copilot Control System

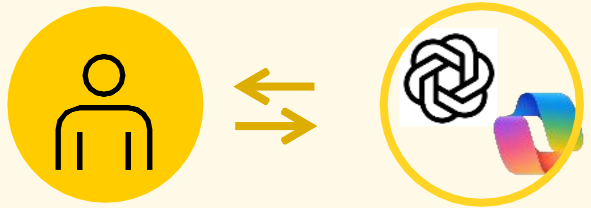
A holistic approach and AI-maturity via agentic AI?

From «human with assistant» to «human-led, agent operated teams

Rafael uses AI tools as a replacement for google.

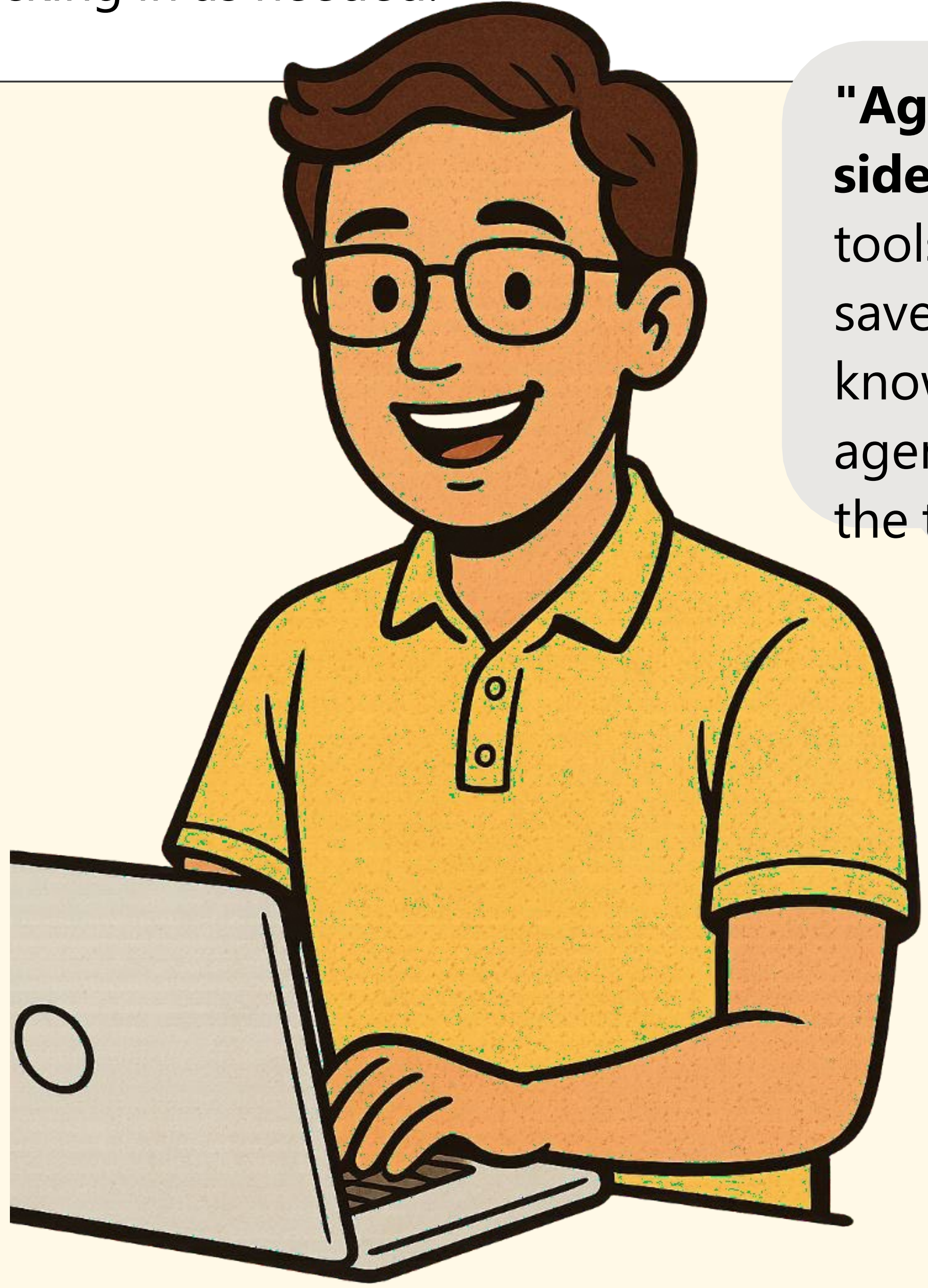
“**I am frustrated**: **Agents still feel like just a better Google** – I can’t connect it to my tools, it’s isolated with very limited functionality”



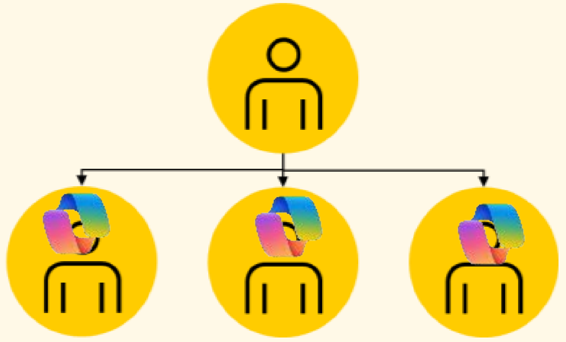


Rafael chats with AI.

Agents join Rafael’s team as «digital colleagues», first taking on specific tasks at his direction – then, run entire business processes and workflows, Rafael is checking in as needed.



"**Agents are my daily sidekick.** It’s right within the tools, where I need it and it saves me hours every week. I know how to build my own agents that feel like a part of the team.



Rafael becomes an agent boss.

Building AI Maturity is a yearlong journey, but with day-to-day chores

Low

Ad-hoc siloed experiments and manual processes

Data is scattered, siloed, inconsistent

Isolated technical teams with limited expertise

Minimal or no consideration for Responsible AI and risk management

Business value measurement not driving decision-making

High

End-to-end integrated workflows aligned with business strategy

Data is a strategic well-governed asset

Cross-functional teams with clear roles, skills, and responsibilities

Strong focus on Responsible AI and risk management

Business value measurement driving decision-making

Initial → Foundation → Defined → Measured → Optimized

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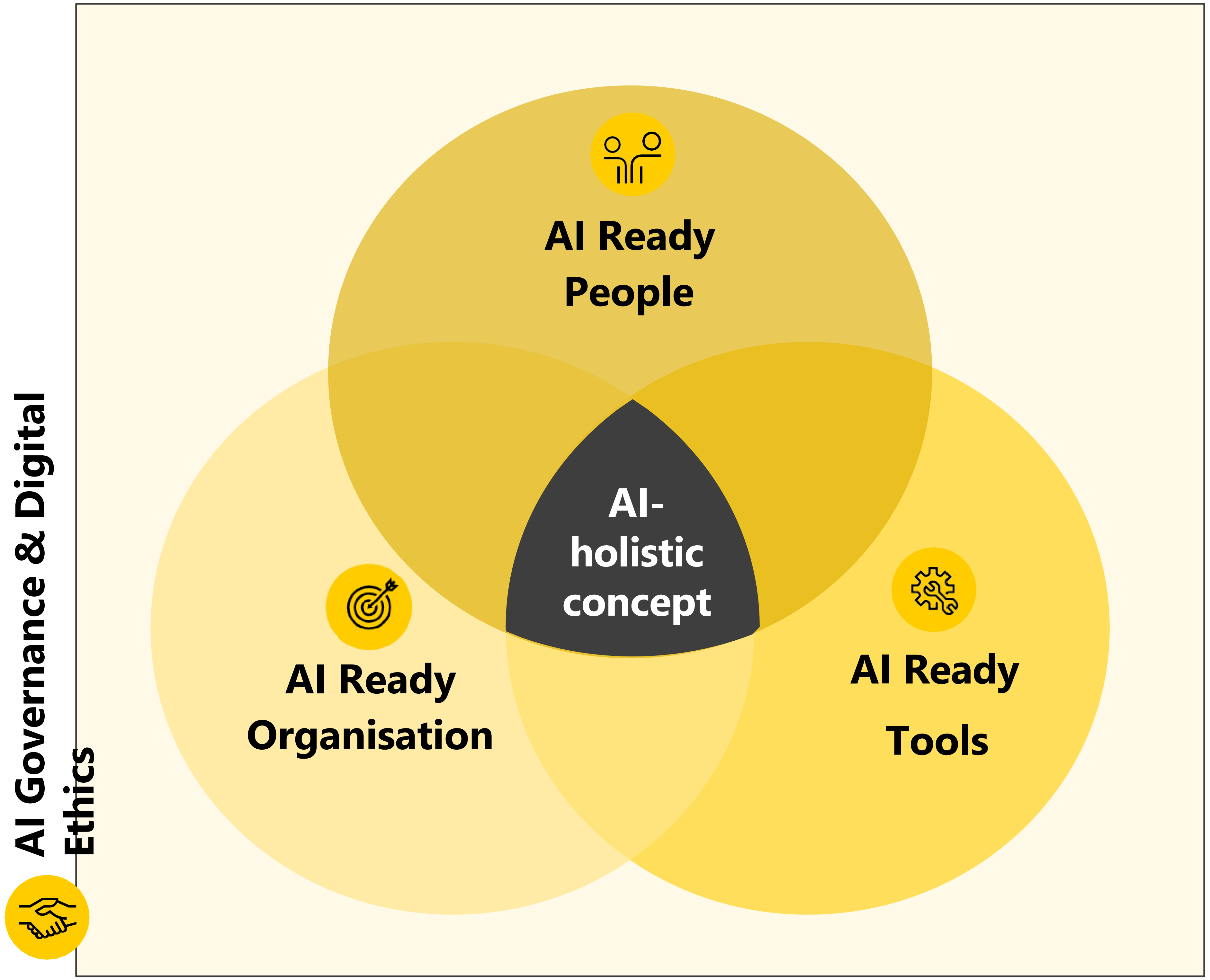
HELIOS: AI Holistic Concept

Strategic AI-models coated with agentic AI



People
AI skills & literacy, change journey and communication

Tools
Tools and tech give assurance

AI Governance & Digital Ethics
Ethical and compliant
Clear policies and oversight

Organisation & Impact
Actively tracking, measuring, and improving impact and business value

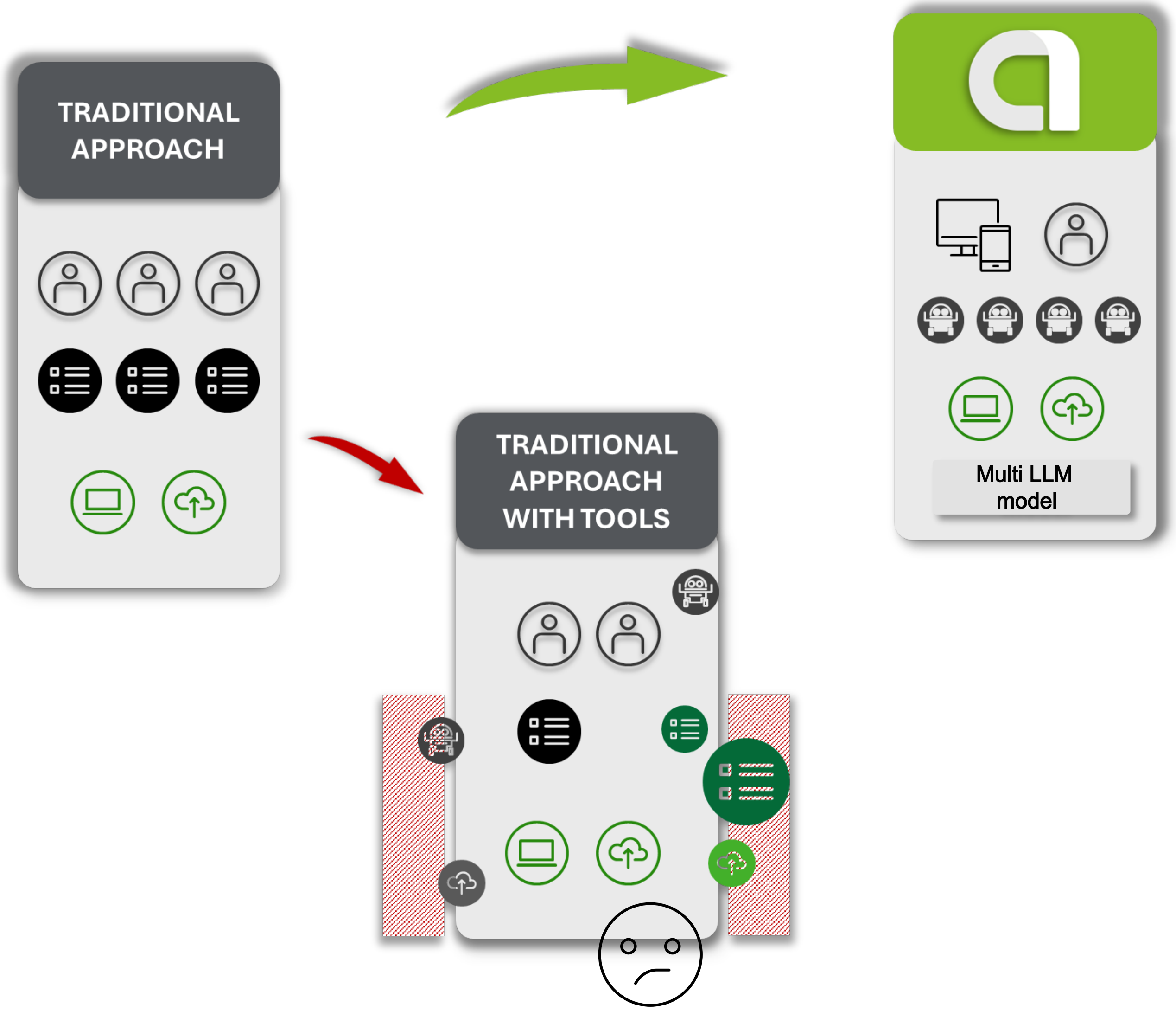
The Helios approach

WHY CATE + Agentic AI architecture?

The future of controls: robust, secure and at scale

FROM USE CASE TO PRODUCION

Using AI in controls on an industrialized scale



CATE+AgAI value proposition

- Significant **efficiency** gains realized
- **Error rate** is secured at a low level
- **Data security** at highest quality levels
- **Audit-trail** is documented by design
- Complementarity CATE/Agents

NOT ONES, BUT ALWAYS

Requirements of a future architecture

Quality and efficiency by design, tailor made to your needs

TRADITIONAL APPROACH

TRADITIONAL APPROACH & TOOLS

+
- Efficiency gains can be realized
- Throughput time can be smaller

−
- Error rate cannot be estimated
- Data security cannot be guaranteed
- Audit-trail might go missing

+
- Significant efficiency gains are realized
- Throughput times can be smaller
- Error rate is secured
- Data security is at the highest quality levels
- Audit-trail is documented by design

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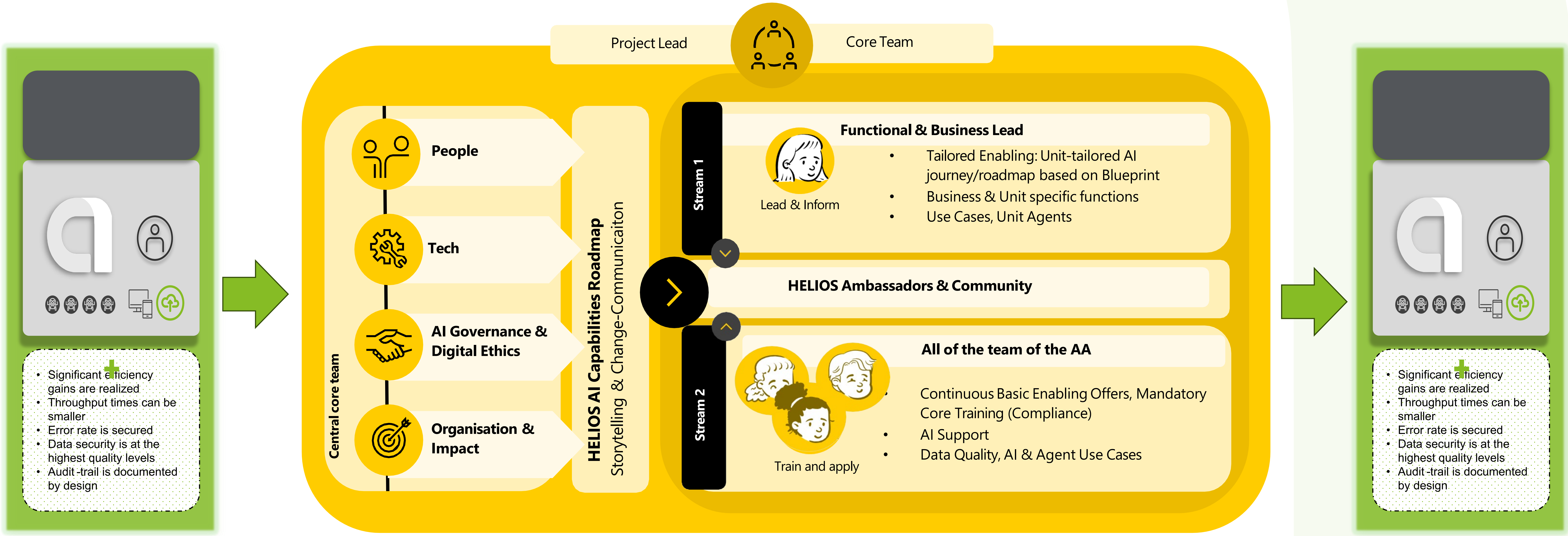
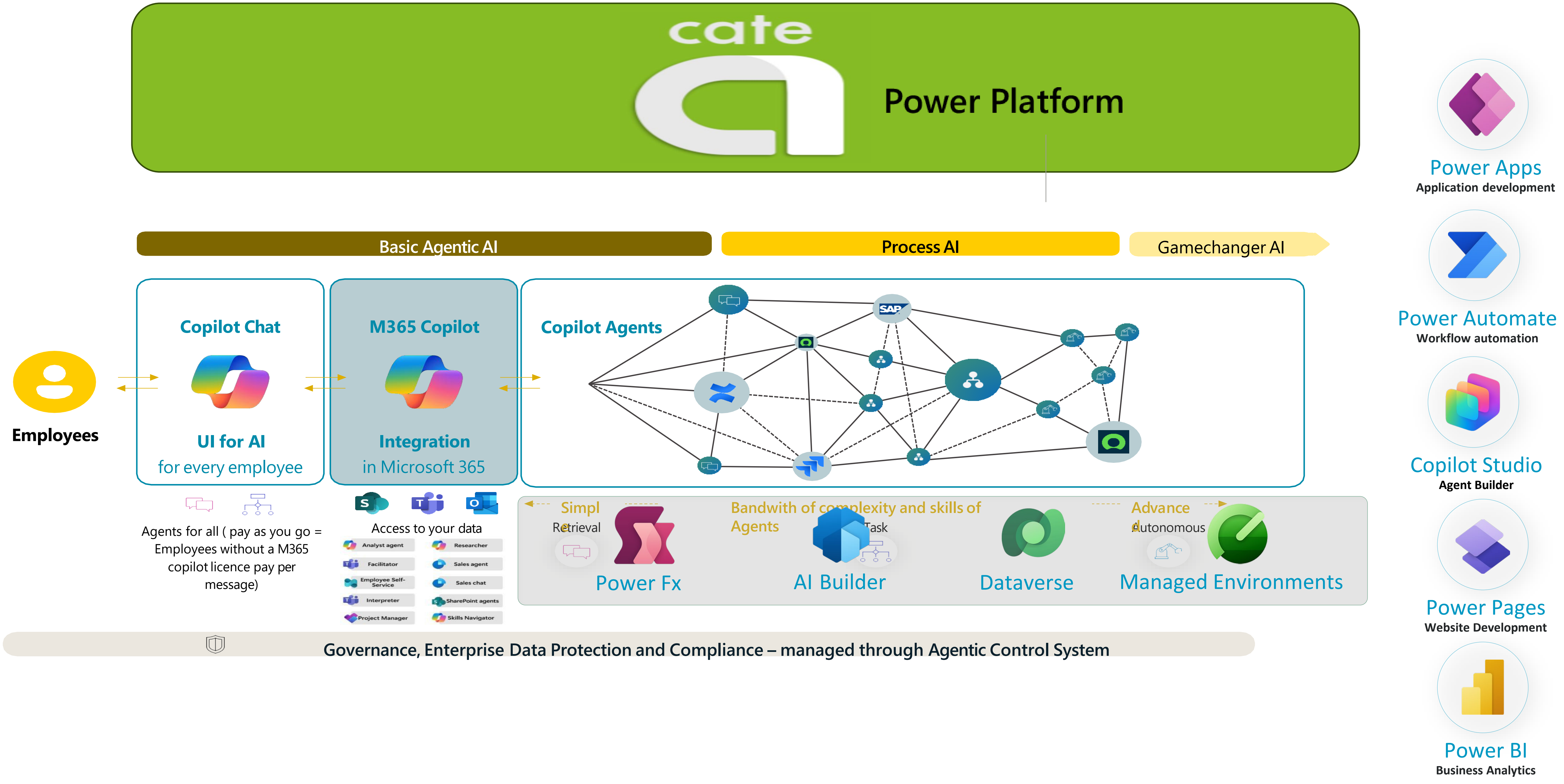
HELIOS AI Set-Up & Way Of Work

Central strategy, planning & steering of Helios AI



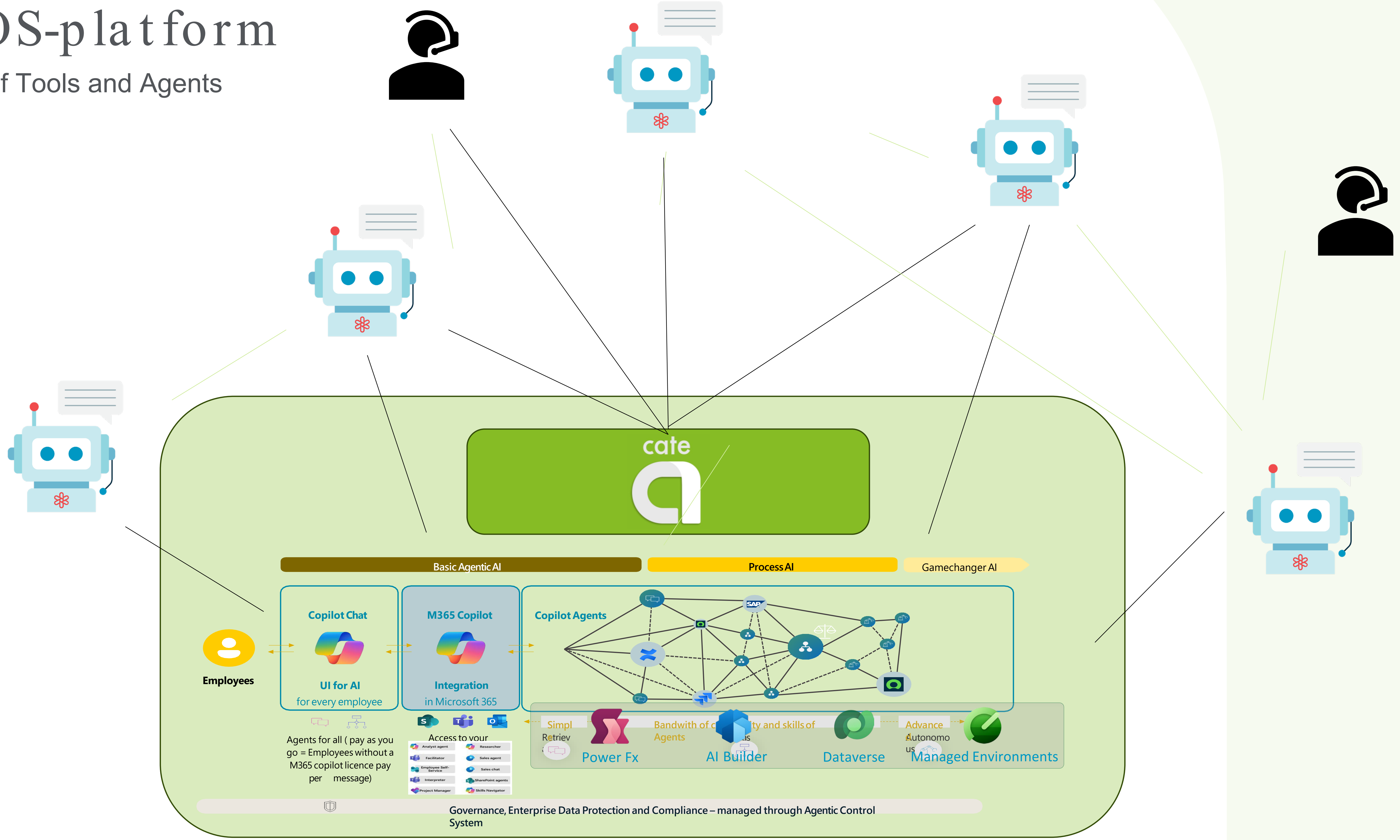
HELIOS: A solution that maximizes agentic AI

Agents everywhere: first-party, self-build, coded, but circling heavy powering AI-tools



HELIOS-platform

A network of Tools and Agents



The CATE buildingconcept

Continuous Auditing based on Technological Evolution

*The core idea of CATE is to rethink the way controls are performed today, by leveraging AI technology to its maximal extent and statistical assurance. We aspire a **higher quality** at a **lower cost**. With a **platform neutrality***

A STRONG PARTNERSHIP

Deloitte.

JOINT INVESTMENT €7 million

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CATE strategic approach

Quality by design, a new standard giving statistical assurance

DATA SECURITY

- Secure cloud
- Restrictive data usage

AUDIT TRAIL

- Documented by design
- Transparent AI

TRUSTWORTHY AI

- Deloitte Trusted AI framework TM
- Consistent decisions
- Multi LLM model
- AWS platform

VALIDATED OUTPUT

- Risk driven, statistical validation model TM
- Machine decision where we can, human in the loop if we must

Maximum
error rate

A PROVEN PARTNERSHIP

A **MULTI-DISCIPLINARY** TEAM

Inspectors	**Statisticians**
Cloud engineers	**Risk experts**

TOGETHER MAKES **PROGRESS**

Deloitte. Flanders State of the Art aws

LLM-based modelling approach developed for various document types

Document type classifier

Phase 2 document types scope

The following document types have been selected based on the current list of controls. The addition of new automated controls in the future, potentially relying on additional document types, will require an update to the document type classifier.

- Request for proposal
- Proposal
- Award letter
- Award report
- Contract
- Email
- Invoice
- Payslip
- Purchase order
- Other declarations and certificates
- (Blank)

Page-level document type classification

- Why LLMs?
  1. **Proven performance** in understanding documents
  2. **Faster development** – lower need for labelled data
  3. **Commercialisation accelerator** – easy generalization towards documents from other countries and unseen examples
- LLM assigns a document type to every page, using adjacent pages as context

Post-processing

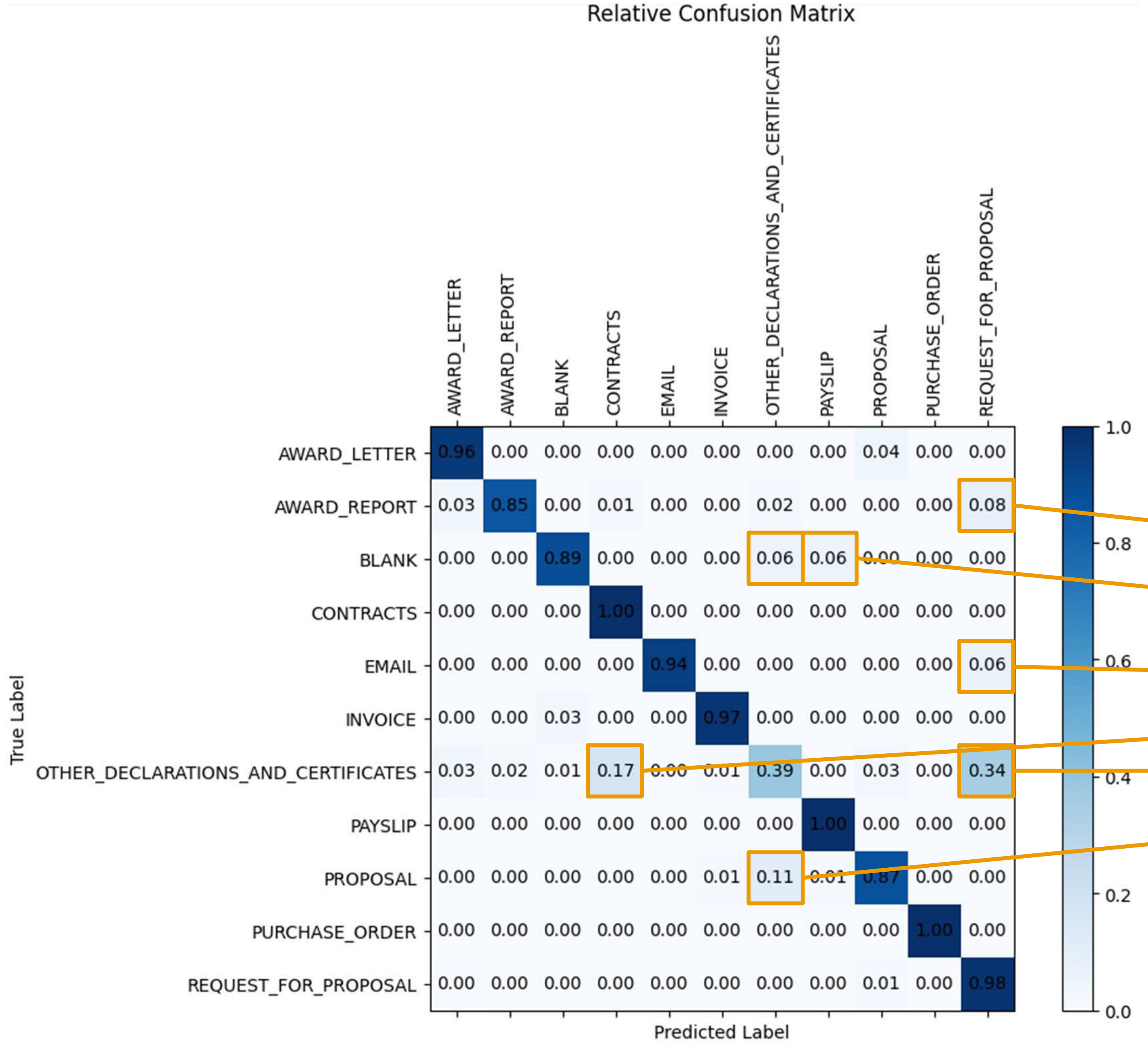
- Rule-based corrections on predictions to improve performance
- (if needed) splitting of documents
- (if needed) AI-based document type instance detection

  (Example: transaction usually has multiple proposals from different bidders attached)
- Logging results (split of documents, identified document types, etc.) in data audit trail

Document type classifier

The classifier achieved a weighted average accuracy of 82% and a correlation of 0.80, indicating strong performance in identifying various document types

The performance was evaluated on a held-out test dataset of 105 multi-page documents (983 pages in total) containing different document types.



PERFORMANCE RESULTS

82% accuracy
0.80 correlation

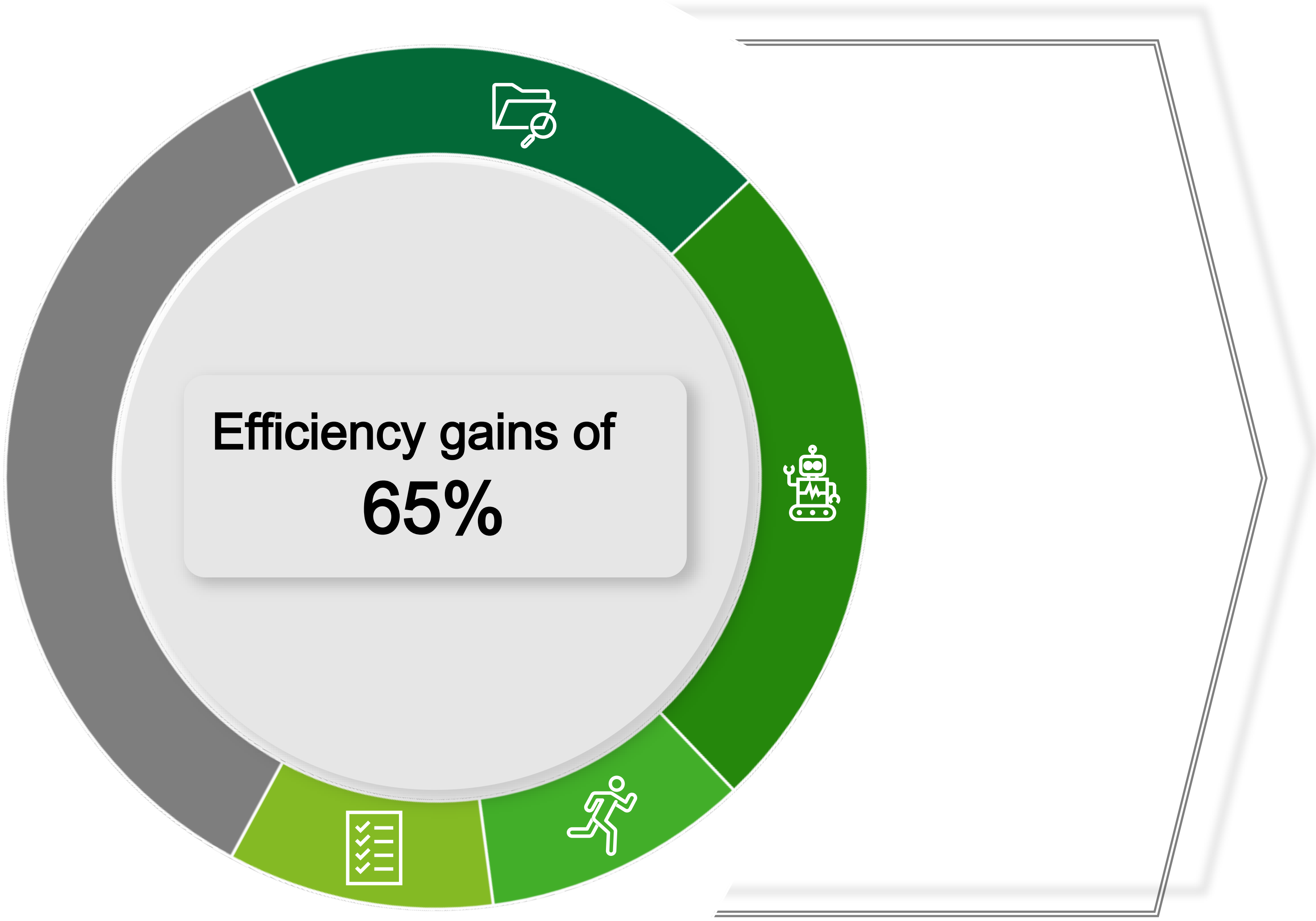
All **errors made** (wrong classifications) were analysed in depth and were found to **have minimal to no impact on the controls in Check**.

This was validated during the Technical Status Meeting (15/04).

If the errors have an impact on the automation of controls in Phase 3, or when underperformance of the model is observed during continuous monitoring, a model improvement iteration will be performed.

CATE's strategic approach

Next level productivity, an aspired efficiency gain of 65%



DOCUMENT CLASSIFIER
…finds the right document

AUTOMATED CONTROLS
…perform most of the verification work , using AI

FULLY EMBEDDED TOOL
…will documents the audit trail , with no human work

TRANSPARANT VIEW ON HUMAN WORKLOAD
…creates a productive work environment

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Cate's strategic approach

Take away the boring stuff, and leverage human skills

"Let humans be humans, AI will handle the rest"

CATE will take most decisions autonomously, and needs humans for:

human in the loop
fixing problems that AI can't

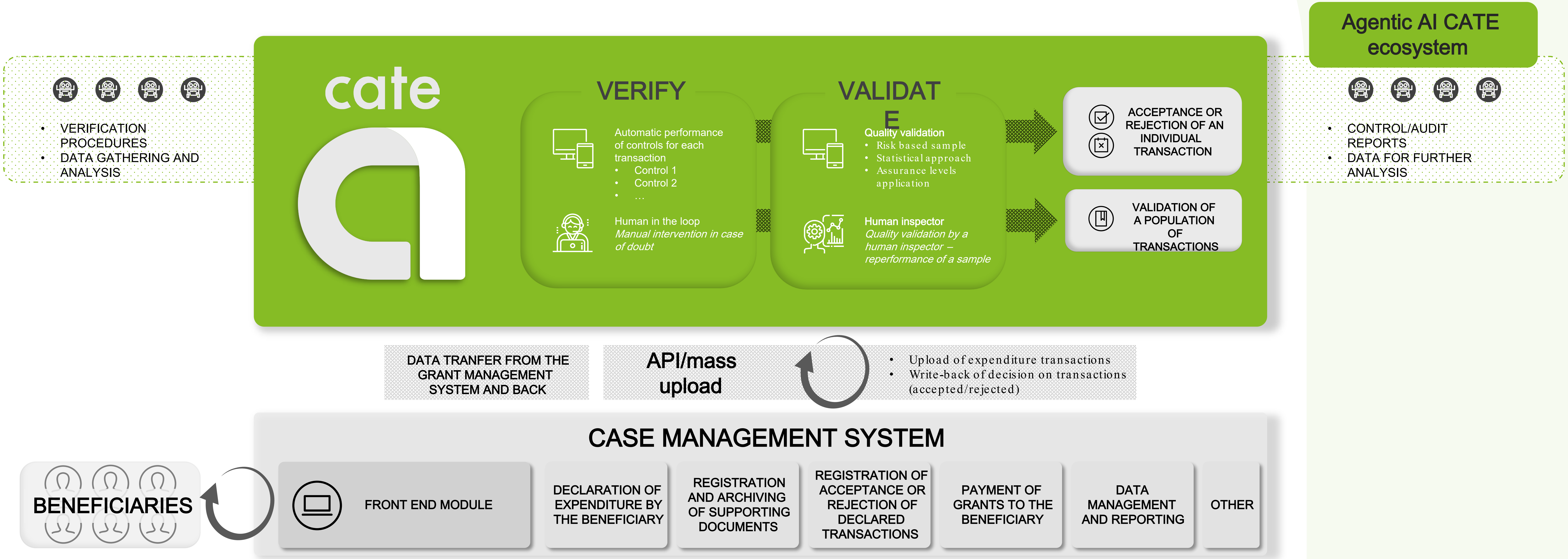
quality assurance
overviewing quality standards

THE CATE ASPIRATION
"Making human work more impactful"

Inspectors time spend can be optimized by focusing more on **high value-added** work and less on repetitive tasks, the work for inspectors is more **meaningful**

CATE architecture

Quality in the core, efficiency by design, tailor made to your needs



CATE architecture

Quality in the core, efficiency by design, tailor made to your needs

CHECK

Control 1	Control 2	Control 3
0.98	0.86	0.96

RISK

Project partner reputation	# days until end of project	. . .	Transaction amount
0.58	0.86		0.48

RISK AGGREGATION

Context | *Contextual features in RISK module add complementary information on the transaction risk to the risk assessment*

CONTEXTUAL FEATURE LIBRARY

Programmes	# days until end of project	Project partner reputation	Transaction amount	. . . Contextual feature *i*	. . . Contextual feature *N*
INTERREG VI	✓	✗	✓	✗	✗
ESF	✓	✓	✗	✗	✓
KMSKA OPENING	✗	✗	✗	✓	✗

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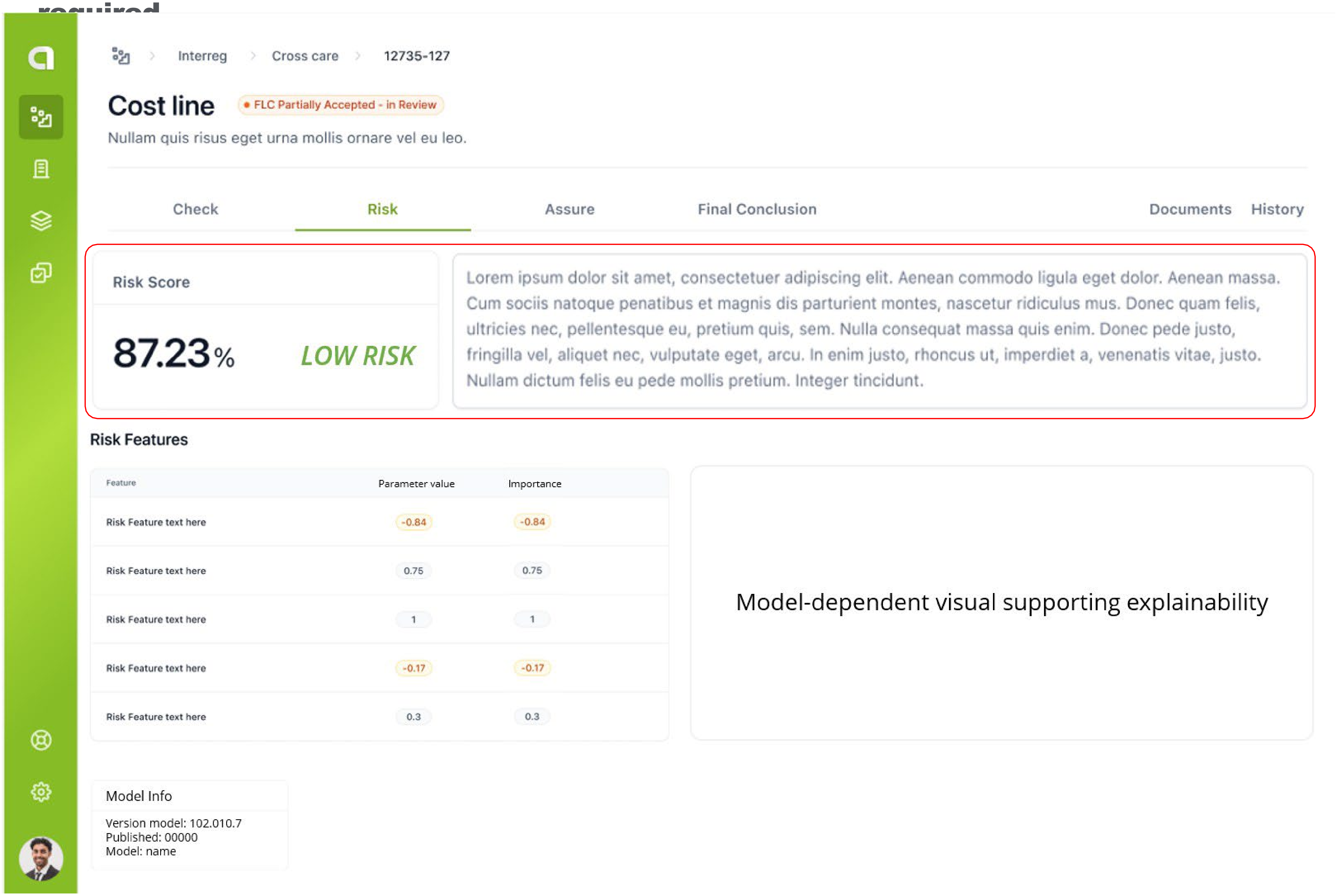
Risk dashboard

Risk UI will be a lean informational dashboard, no user interaction is required



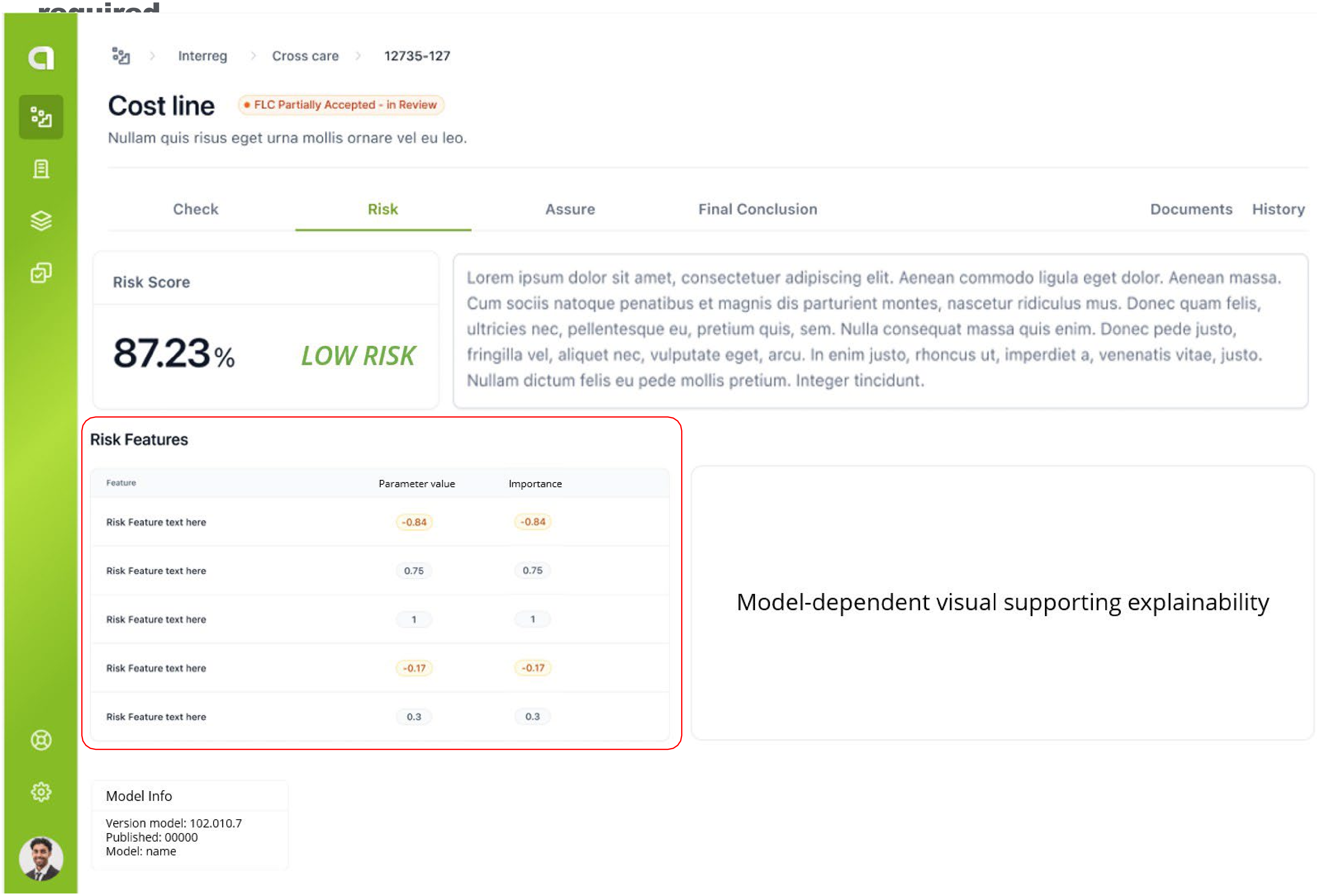
KPI design re-used from other modules.

- Risk score shown as a percentage. (higher = better)
- Categorization (low/medium/high) follows thresholds from Assure.

The achieved risk score and key features will be explained to users via an explanation field.

Risk dashboard

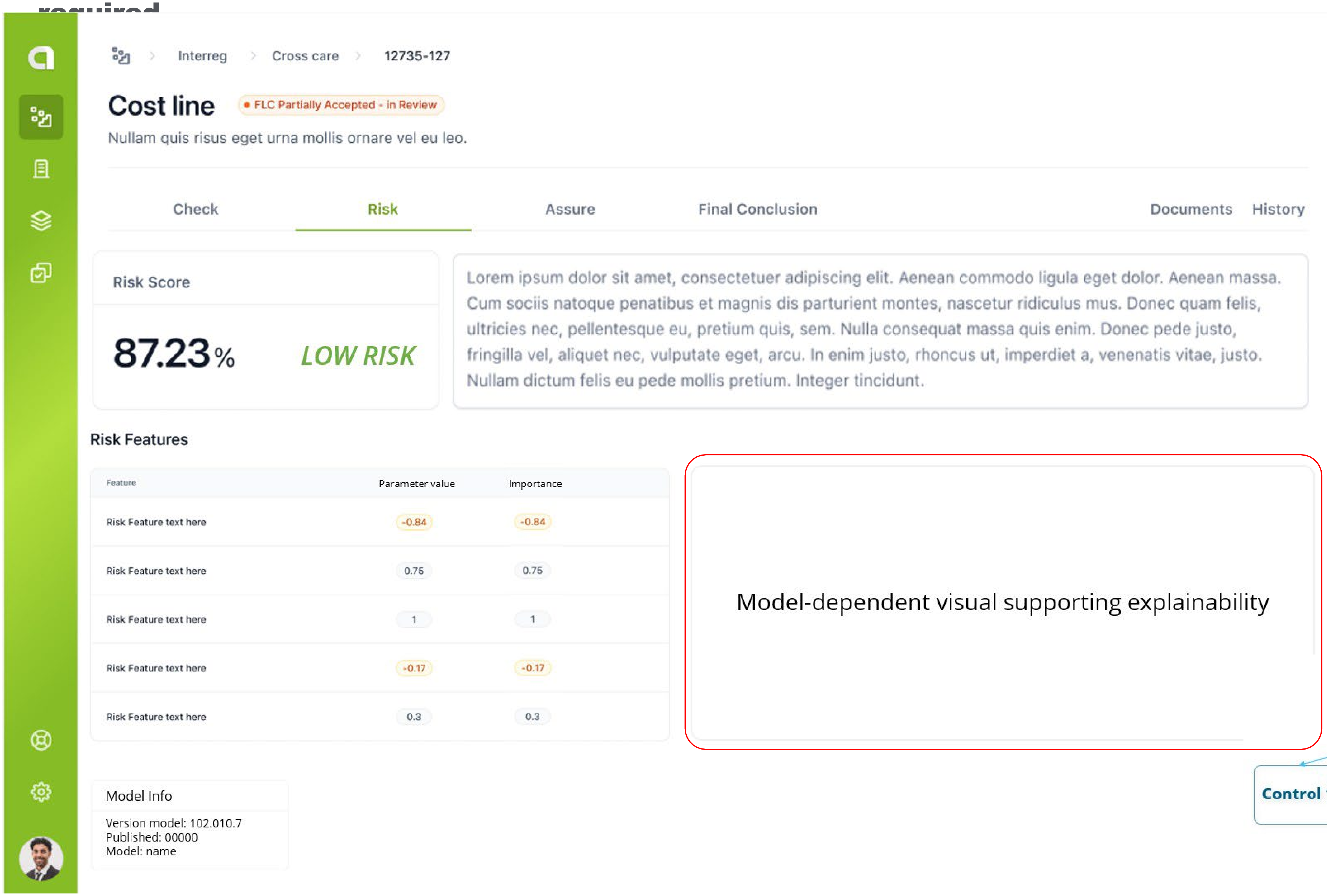
Risk UI will be a lean informational dashboard, no user interaction is required



Risk parameters are shown in more detail, providing full transparency.

Risk dashboard

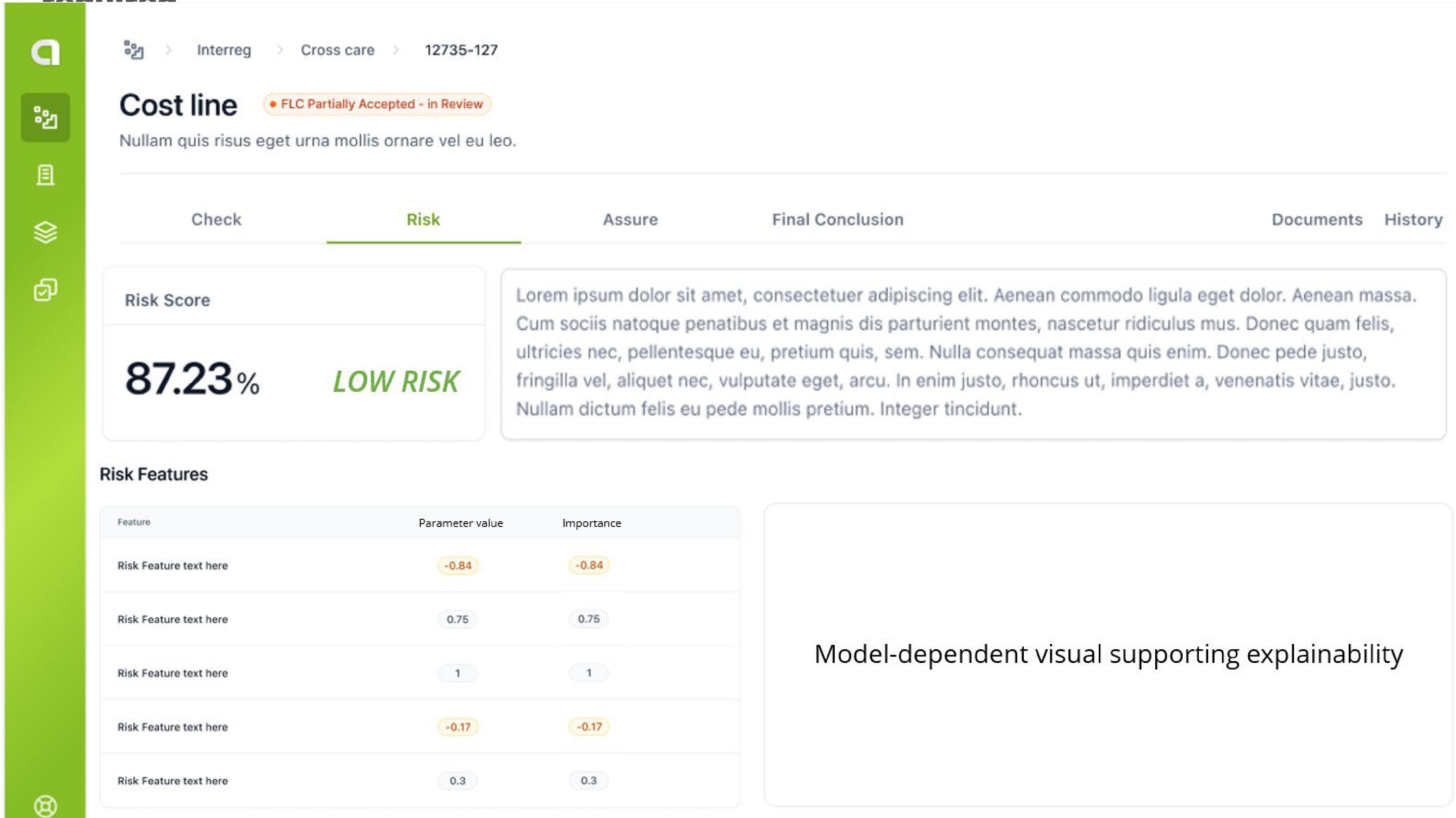
Risk UI will be a lean informational dashboard, no user interaction is required

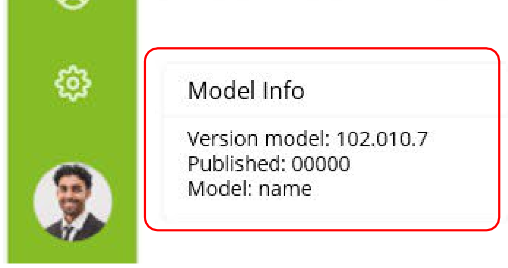


Explainability provided through an explanation field and a graph.

(Exact visual used will be model-dependent and can vary in the future.)

Risk UI will be a lean informational dashboard, no user interaction is required





As multiple models will be developed in the future, CATE will provide transparency on the used model. Detailed model versioning information will always be provided.

The CATE + Agentic AI approach

CATE architecture

Agentic AI CATE ecosystem

Information gathering for **specific external data sources** can be performed by agents, and then fed to CATE.

CATE handles data provided by the beneficiaries and the management agency and agents. CATE **verifies and validated** and makes sure the output is correct.

Agents can **work with output data** from CATE to make tailor made reporting or to report to other IT systems.

"Accelerate development with low-code/no-code tools, deliver solutions fast, without coding"

powered by:

cegeka

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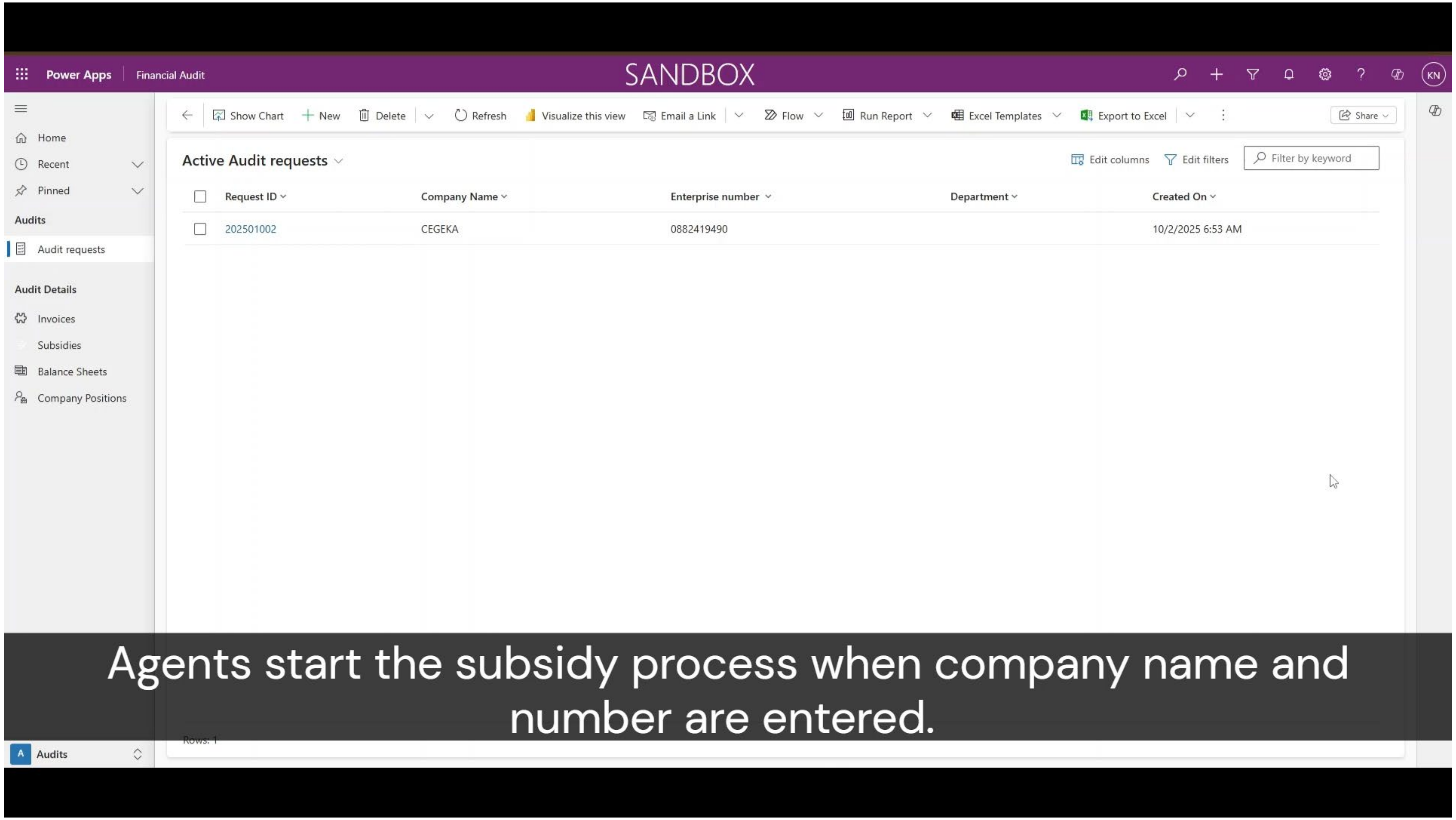
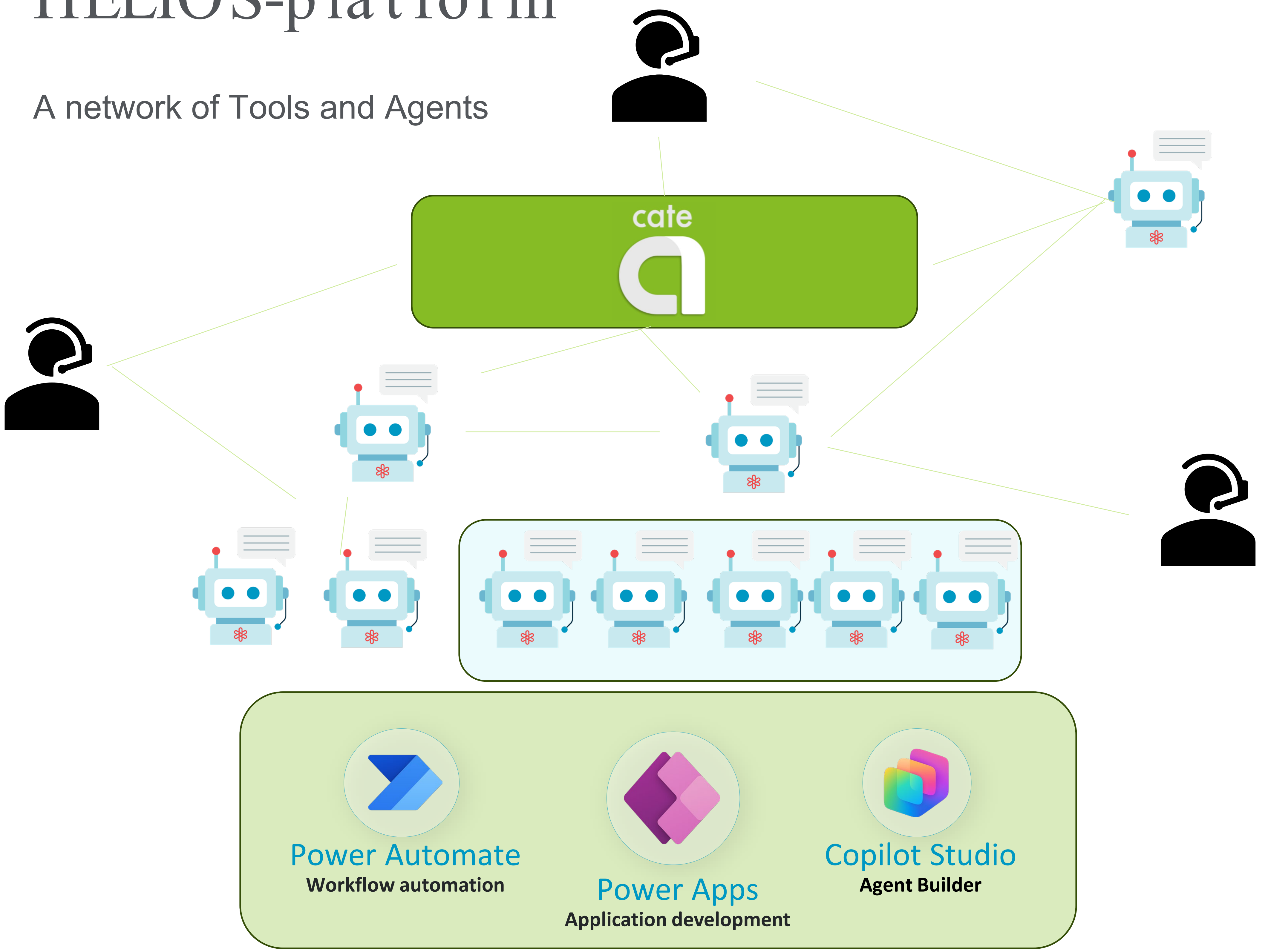
CATE architecture

Demo CATE with agentic AI



HELIOS-platform

A network of Tools and Agents



Power Platform

Key capabilities

- **Bridge the gap between users and CATE**
  Enable seamless interaction and integration
- **Connect your custom front-end to CATE**
  Leverage flexibility to match your user experience
- **Build with modular components around CATE**
  Use ready-made building blocks for automation and UI creation
- **Accelerate development with low-code/no-code tools**
  Deliver solutions fast, without coding

Helios

Spill over effects

HELIOS: A solution that maximizes agentic AI

Spill over effects → The AGODI experience

The numbers

- ✓ >1.000 **beneficiaries involved**, primarely schools
- ✓ Number of files **in the subsidiary classification system**: 5.800
- ✓ Number of seperate **documents** reviewd: 60.000
- ✓ **Max available time for validation**: 4 weeks

Classification & Control

- ✓ Number of documents to check and validate:**60.000**
- ✓ *Document classifier retained* 3 of the 19 types of documents
  1.000 documents were set aside
- ✓ **Controles performed** to 59.000 documents (f.e. supplier, amount, periode, etc.)
- ✓ Detection and extraction of **information regarding the** amounts of grants, expenditures, …

Outcome

- ✓ Efficiëntie => **3% human in the loop**
- ✓ **100% Quality control** performed
- ✓ Detection of invoices outside of the admitted **periode of submission**
- ✓ For 171 declarations (31% van de documenten) the reported amount exceeded the declared extracted amount

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Just … one more thing

CloudAct, Fisa702

The question of Souvereign AI and sovereign cloud

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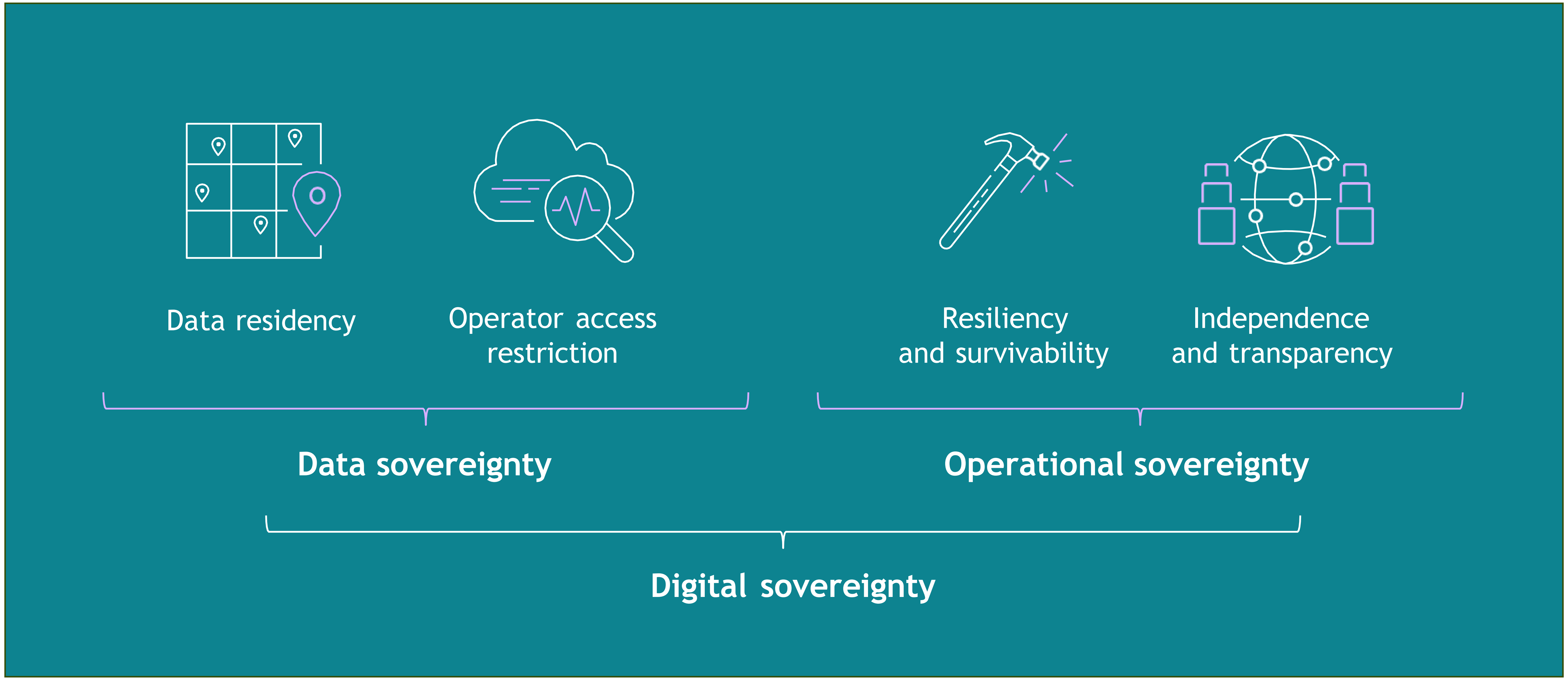
The question of Souvereign AI and sovereign cloud



The question of Souvereign AI and sovereign cloud

Why CATE isusing an AWScloud solution?

SECURITY, COMPLIANCE & GOVERNANCE

REGIONS	METRO AREAS & TELCO NETWORKS	ON PREMISES	FAR EDGE
AWS Regions AWS European Sovereign Cloud (announced)	Amazon CloudFront AWS Local Zones AWS Wavelength	AWS Outposts AWS Dedicated Local Zones Amazon EKS Hybrid Nodes Amazon ECS Anywhere	Amazon EKS Anywhere AWS IoT

Same services, architecture, APIs, and tools for a consistent experience

The question of Souvereign AI and sovereign cloud

Moving towards a European Sovereign Cloud

SECURITY, COMPLIANCE & GOVERNANCE

A NEW, INDEPENDENT CLOUD FOR EUROPE, WITH INFRASTRUCTURE LOCATED AND OPERATED WITHIN THE EUROPEAN UNION

- Set to launch by end of 2025 in Brandenburg, Germany under a dedicated German parent company with local European leadership and independent governance
- Physically separate and independent from existing AWS Regions, with separate IAM stack and in-Region billing and usage metering systems
- Customer content and customer-created metadata stays in EU
- Day-to-day operations, technical support, and customer services will be provided only by EU residents who are located in the EU subject to EU law

The question of Souvereign AI and sovereign cloud

Moving towards a European Sovereign Cloud

SECURITY, COMPLIANCE & GOVERNANCE

- Independent governance structure
- Sovereign Requirements Framework
- Indefinite operations
- Dedicated Security Operations Center (SOC)
- Access to a replica of the source code to support continuity
- Establishing a European trust service provider

Deloitte. Flanders State of the Art aws

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The question of Souvereign AI and sovereign cloud

Moving towards a European Sovereign Cloud

SECURITY, COMPLIANCE & GOVERNANCE

EU resident AWS employees

+

Located in the EU

+

Full control of operations & support

Customer service

Day-to-day operations

Technical support

Data center operations

The question of Souvereign AI and sovereign cloud

Moving towards a European Sovereign Cloud

SECURITY, COMPLIANCE & GOVERNANCE

Regulators welcome the AWS European Sovereign Cloud

“The development of a European AWS Cloud will make it much easier for many public sector organizations and companies with high data security and data protection requirements to use AWS services. We are aware of the innovative power of modern cloud services and we want to help make them securely available for Germany and Europe. […]”

Claudia Plattner, President of the BSI, Germany

“We welcome the announcement by AWS to further enhance its current European infrastructure footprint with a new independent cloud. This will help public and private organizations navigating stringent regulatory requirements to accelerate their transition to the cloud while improving innovation and data security for the benefit of European citizens. […]”

Dan Cimpean, Director of the National Cyber Security Directorate, Romania

The question of Souvereign AI and sovereign cloud

Moving towards a European Sovereign Cloud

SECURITY, COMPLIANCE & GOVERNANCE

The question of Sovereign AI and sovereign cloud

Moving towards a European Sovereign Cloud

SECURITY, COMPLIANCE &

Microsoft Sovereign Cloud

Most comprehensive set of sovereignty solutions,
with integrated productivity, security and cloud platform

Sovereign Public Cloud

Data stays in Europe, under European law

Data Guardian: operations and access controlled by Europeans

Sovereign controls for policy enforcement

Applies to existing Europe cloud datacenter regions with no migration

Sovereign Private Cloud

Azure Local + Microsoft 365 Local: integrated cloud and productivity

Hybrid or disconnected at your location

Validated architecture and partner ecosystem

Virtualization services

National Partner Clouds

For government and critical infrastructure criteria

Government approved local operator independent from Microsoft

Clouds in Germany (Delos Cloud) and France (Bleu) with local ownership and isolated infrastructure

← Consistent management and development platform →

There are decades where nothing happens, and there are weeks when decades happen

Владимир Ильич Ленин

Questions?

A strategic partnership between visionary and trustworthy partners

Debat over de controle van subsidies in België en over de landsgrenzen heen

Débat sur le contrôle des subventions en Belgique et au-delà des frontières

Valerie Thys
Moderator
Modératrice

Hélène Baron Bual
Commissaire aux comptes, CNCC

drs. **Janine de Jong**
AA, Registeraccountant, Senior Beleidsadviseur NBA
Expert-comptable agréé, Senior Conseillère en politiques, NBA

Sandro Galea
ACCA, Centre of Excellence
for Audit of EU Funds EY

Tony Mortier
Inspecteur-generaal van Financiën
Inspecteur général des Finances

Inge Saeys
Bedrijfsrevisor, Ondervoorzitter IBR-IRE
Réviseur d'entreprises, Vice-présidente IBR-IRE

Georgiana Van Rompuy
Internal Audit Service Europese Commissie
Service d'audit interne, Commission européenne

Conclusies & toekomstige ontwikkelingen
Conclusions et développements futurs

Eric Van Hoof

Bedrijfsrevisor, Voorzitter IBR-IRE en Voorzitter van de Commissie Publieke Sector (IBR-IRE)

Réviseur d'entreprises, Président IBR-IRE et Président de la Commission Secteur Public (IBR-IRE)