



Post-2027 Audit Challenges in EU Funds: Advanced Risk Assessment, Digital Irregularities & Fraud Detection

Day 1

New Audit Realities & AI-Driven Integrity Challenges

09:00 – 09:20

1. Welcome Session

Ms. Karolina Brzezinska — EISD

09:20 – 10:00

2. Introduction Round

Jo Kremers

- Participant introductions
 - Expectations and professional challenges
 - Current audit and anti-fraud priorities
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10:00 – 10:15

3. AI & Anti-Fraud Team Game — Part 1

Introduction to the team game and first practical challenges.

10:15 – 10:45 — Coffee Break

10:45 – 12:00

4. AI & Anti-Fraud Team Game — Part 1: Dilemmas, Integrity & Fraud Trends

- Integrity and professional accountability
 - Plagiarism and ethical challenges
 - Emerging EU Funds trends
 - Digital irregularities and changing fraud patterns
 - Practical fraud and irregularity dilemmas
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12:00 – 13:00 — Lunch Break

13:00 – 14:45

5. Using AI in Our Audit Activities & Red Flag Cases

Using AI in Our Audit Activities

- What does the AI Working Group do?
- Prompt development for auditors
- Internal policies for AI use
- Practical experience with AI prompts in audit work
- Using AI to identify risks, anomalies and irregularities
- GDPR-safe use of AI in audit activities

Red Flag Cases — Interactive Exercise

Can you identify the warning signs? How can AI help identify the problem more easily?

Case 1 — Car Rental Dilemmas

- Two rental cars were hired for a five-person team
- Three fuel receipts were submitted, each for exactly 30 litres
- Identifying inconsistencies and potential red flags
- How could AI support the initial analysis?

Case 2 — Design versus Reality

- In an infrastructure project, the completed work differed significantly from the approved visual design
- Comparing project documentation with physical reality
- Identifying potential irregularities through visual and documentary evidence

Case 3 — The Proper Installation Site

- Everything initially appeared compliant
- It was subsequently discovered that the submitted architectural plans belonged to a different building than the one actually renovated
- Identifying documentary inconsistencies and verification risks

Procurement-Related Cases

- Comparing quotations submitted in different currencies
- HUF versus EUR and comparability of gross/net values
- Different versions of requests for quotations sent to different bidders
- Identifying potential preferential treatment
- Public procurement case involving outsourcing of product installation for additional cost

Interactive discussion:

What are the red flags? What evidence would you request? How could AI help identify the problem more efficiently?

14:45 – 15:15 — Coffee Break

15:15 – 16:00

Daily Wrap-Up & Key Takeaways

- Lessons learned from the AI and red-flag exercises
- Discussion of practical audit challenges
- Questions and reflections
- Key takeaways for professional audit practice

18:00 – 21:00

Budapest Walking Tour & Food Tasting

- Guided walking tour through Budapest's historic centre
 - Traditional Hungarian food tasting
 - Informal networking and cultural immersion
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Day 2

AI in EU Funds — Applications, Risks, Verification & Conflicts of Interest

09:00 – 10:15

1. AI and EU Funds

Jo Kremers

- Applications of AI in EU-funded programmes
 - AI-supported risk analysis
 - Management verifications
 - Practical AI tools for auditors
 - Identifying unusual patterns and inconsistencies
 - Opportunities and limitations of AI in audit work
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10:15 – 10:45 — Coffee Break

10:45 – 12:00

2. AI & Anti-Fraud Team Game — Part 2

- Practical fraud-detection challenges
- AI-supported analysis

- Identification of irregularities and red flags
 - Team-based problem solving
 - From red flags to audit evidence
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12:00 – 13:00 — Lunch Break

13:00 – 14:45

3. Conflict of Interest Cases — Interactive Exercise

Would you recognise the signs?

Case 1 — Hidden Connections Between Bidders

- Tender documentation appeared compliant
- The “Contact” section of each bidder’s website listed the same telephone number
- After the finding was documented, the telephone number disappeared from all three websites
- Identifying potential links between bidders
- Using open-source information to support audit findings

Case 2 — A Success Story of a Contractor

- The individual was registered in the monitoring system as the project’s contact person when the application was submitted
- The same individual later submitted a bid as an external expert
- The individual was ultimately awarded the contract
- Identifying potential conflict-of-interest indicators

Case 3 — Family Connections Revealed Through Social Media

- The beneficiary’s daughter and her partner had both served as managing directors of a company from which the project purchased goods
- Social media evidence helped establish the close family relationship
- Assessing the reliability and appropriate use of digital evidence

Discussion Scenarios

- What would you do if you encountered a similar situation during an audit?
- What additional evidence would you request?

- How could AI and data analysis support the investigation?
 - How should findings be documented?
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14:45 – 15:15 — Coffee Break

15:15 – 15:30

4. Final Discussion & Q&A

- Questions arising from the conflict-of-interest cases
 - Exchange of professional experiences
 - Practical approaches to identifying and documenting conflicts of interest
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15:30

5. End of Day 2

Day 3

Data Analysis, OSR & Future-Proof Anti-Fraud Skills

09:00 – 10:15

AI, HI & OSR: Data Analysis & Anti-Fraud

Jo Kremers

- AI, Human Intelligence (HI) and OSR
 - Data analysis tools and techniques
 - Identifying patterns, anomalies and connections
 - Practical indicators and symbols
 - Real-life fraud cases
 - Combining technology with professional judgement
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10:15 – 10:45 — Coffee Break

10:45 – 12:00

AI & Anti-Fraud Team Game — Part 3

- Advanced practical challenges
 - Data analysis and fraud indicators
 - Team-based investigation
 - Application of AI and Human Intelligence
 - Risk-based approaches to fraud detection
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12:00 – 13:00 — Lunch Break

13:00 – 14:45

4. Double Financing Cases

Case 1 — “Once, Twice...”

- Under another project, a community service centre had already been renovated, including interior painting
- The project was still within its five-year durability period
- In the audited project, internal walls were removed and windows and radiators replaced
- Instead of claiming only the additional renovation works, the beneficiary charged the full scope of works again

Discussion Scenarios

- How would you assess the risk of double financing?
 - What additional evidence would you request?
 - How could data analysis identify potential duplicate expenditure?
 - What documentation would you compare across projects?
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5. Overpricing Cases — Using AI to Assess Prices

Case 1 — Behind the Quotations

- For a study visit to Vienna, the successful bidder resold a subcontractor's coach rental service at approximately twice the original price
- Nearly all contracted services were outsourced to subcontractors
- Assessing the relationship between the original cost and the final contracted price
- Identifying potential overpricing through AI-assisted price analysis

Case 2 — New or Just Modified?

- An existing website had originally been financed under another EU-funded project
- Only an additional menu and a few new features were required
- Nevertheless, the quoted price was comparable to developing an entirely new website from scratch
- Assessing whether the price reflects the actual scope of work

Interactive Discussion

- How would you establish whether a price is reasonable?
- What external or internal evidence would you request?
- How can AI support price comparisons?
- What are the limitations of AI-generated price assessments?

AI & Anti-Fraud Team Game — Final

- Final team challenge
- Analysis of complex fraud scenarios
- Presentation of team solutions
- Identification of risks, irregularities and potential fraud
- Announcement of the winning team

AI & Anti-Fraud Individual Game 2026

Individual practical challenge testing participants' ability to identify:

- Risk indicators
- Digital irregularities
- Conflicts of interest
- Double financing
- Overpricing
- Procurement irregularities

- Appropriate audit evidence
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14:45 – 15:15 — Coffee Break

15:15 – 15:30

Official Award Ceremony

Karolina Brzezinska & Jo Kremers

- Announcement of the winning team
 - Recognition of individual achievements
 - Presentation of awards
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15:30 – 16:00

Q&A, Evaluation & Closing

- Final questions and discussion
- Participant evaluation
- Key lessons from the three-day programme
- Future-proof audit and anti-fraud skills
- Closing & farewell