EUROPEAN
COURT
OF AUDITORS

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Auditing Data Migration

Audit approach, findings and lessons learnt

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EUROSAI ITWG Virtual Coffee Break with a Colleague, 15 October 2026

European Court of Auditors

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

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

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

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

Assesses whether **financial management has been sound**

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

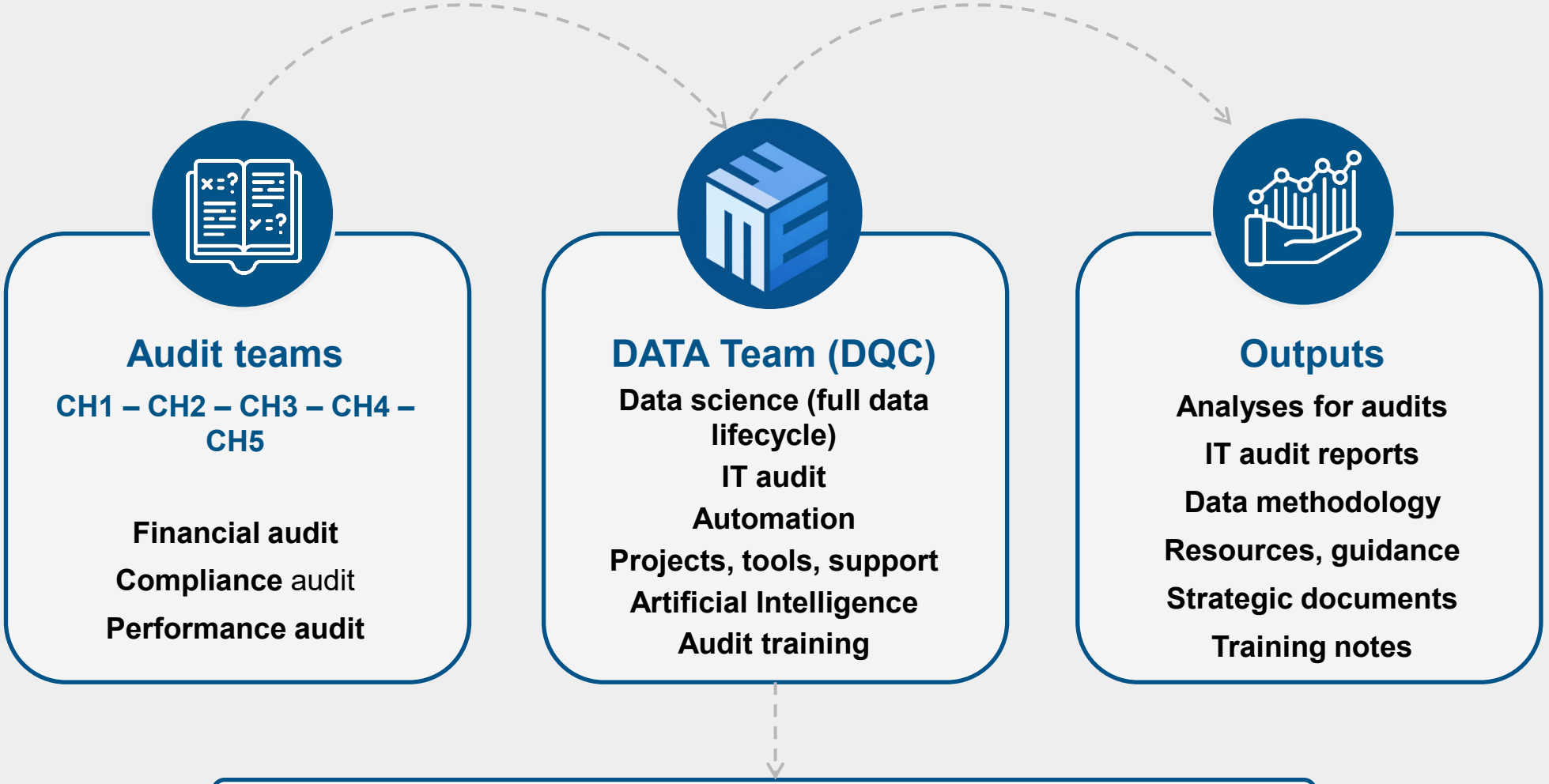
Provides a **Statement of Assurance** on the reliability of the accounts and the legality and regularity of the transactions underlying them

DATA team

The DATA team aims to push the digitalisation of the audit work of the ECA:

- Developing data science/analytics and IT audit expertise and services
- Scaling existing activities
- Coordinating data related actions throughout the organisation
- Internally upskilling auditors to these technologies
- Observing the technological advancement, exploring use and audit of AI

A team in the service of auditors



ECA's audit approach for the reliability of EU accounts

01

PLANNING

Understand accounts and internal controls

Understand accounts, revenue and expenditure. Set materiality and assess risks and relevant controls.

02

EXAMINATION

Test controls and transactions

Test controls where relying on them. Examine balances and sampled transactions, then evaluate errors and evidence.

03

REPORTING

Statement of assurance

Opinion on reliable accounts and legal, regular revenue and expenditure. Report errors, weaknesses and recommendations.

IT AUDIT

Supports reliance on IT controls. Effective IT controls can reduce substantive testing.

Sources: ECA's methodology (AWARE), Annual Report 2025

ABAC – the European Commission's legacy financial corporate system

LEGACY ENVIRONMENT

Budget execution and accounting operations

- Used across the Commission and other EU bodies
- Supported daily financial and accounting operations
- Not a single application
- Integrated with corporate and local systems

The need to move to an integrated SAP platform

WHY ABAC HAD TO CHANGE

- Technology approaching end of life
- Fragmented processes and local-system complexity
- Limited fit with future digital and reporting needs
- Growing maintenance and integration burden

WHY SAP S/4HANA

- Commercial ERP with public-sector capabilities
- Standardised and harmonized financial processes across services
- Efficiency improvements (e.g. through automation)
- Integrated data, workflow and reporting
- Platform for rationalising the IT landscape

SUMMA phased roll-out

SAP greenfield migration strategy

REMAINS IN ABAC

Closed historical transactions
Historical audit trail

MOVES TO SUMMA

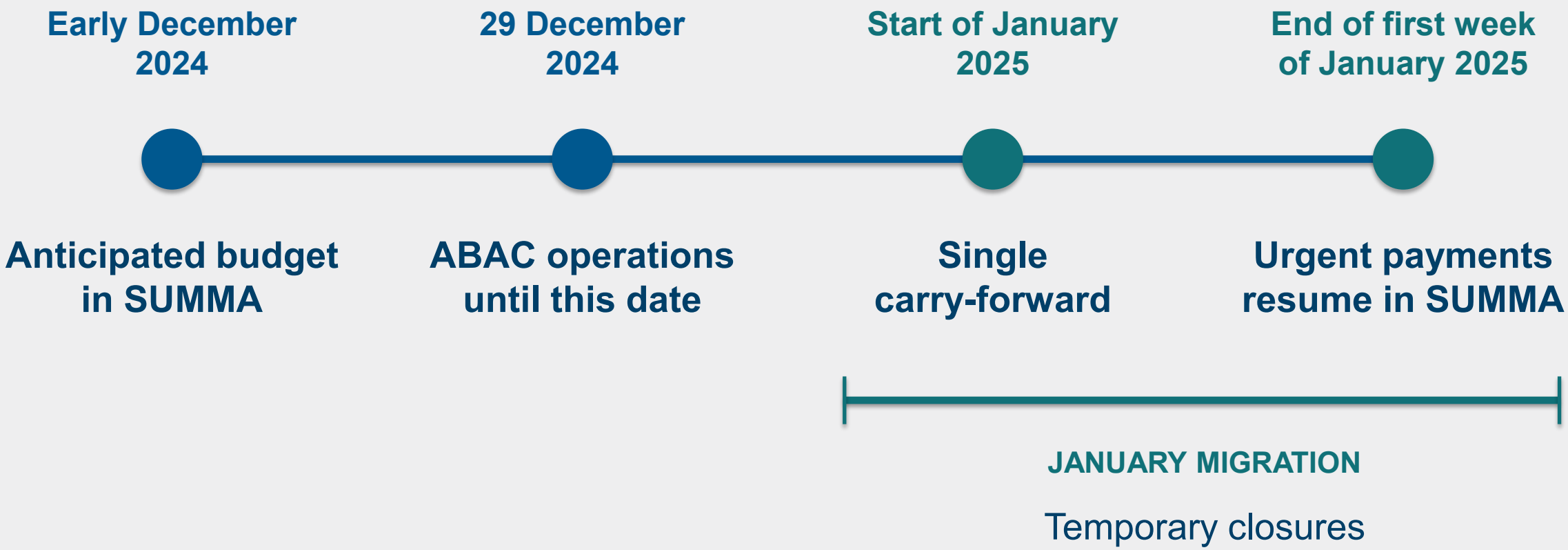
Open transactions
Required master data

selection and transformation

High-level classes in scope

Budget structure	Business partners & bank accounts	Open expenditure	Open revenue	Balances & inventory

The Commission's planned cutover to SUMMA



Planning around reporting cycles

ASSURANCE REQUEST

Complete, accurate and timely migration of transactions from ABAC to SUMMA

INITIAL AUDIT DEADLINE

March 2025

First transaction sample from SUMMA for legality and regularity audit for 2025

Initial challenges

1

NEW AUDIT AREA

Limited previous work and no standard audit programmes

2

PLANNING EARLY

Understand IT systems, processes and obtain accesses

3

AUDITING DURING DEVELOPMENT

Migration and controls were changing as we were auditing

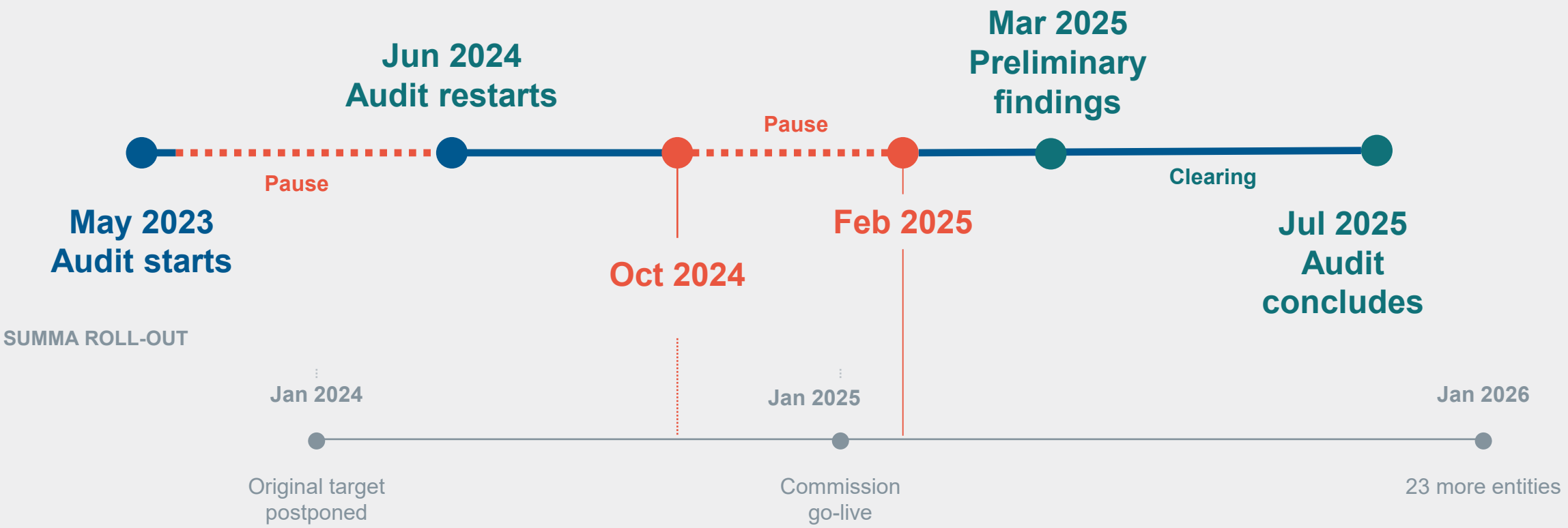
4

TIMING OF FIELD WORK

SUMMA programme timing affected timing of field work

SUMMA Data Migration Audit timeline

MAY 2023 – JULY 2025



The SUMMA data migration process

SAP ACTIVATE AND PM2 METHODOLOGY

SELECT	CLEAN	TRANSFORM	LOAD	VALIDATE
Population & cut-off	Source data	Map fields & values	Staging → SUMMA	Technical + business tests

TEST MIGRATIONS – SEVERAL ITERATIONS

- **Aimed to correct migration errors**
- **Define the timeline for the full-scale migration**
- **Plan the specific cutover windows**

GREEN LIGHT FOR PRODUCTION MIGRATION: Given after last test migration in a pre-production environment, an exact copy of production

Source: Clearing letter, paragraphs 3(a)–3(f)

IT audit objective and criteria

AUDIT OBJECTIVE

Was the migration performed in a complete, accurate and timely manner?

AUDIT CRITERIA

ISO STANDARDS

- **ISO 13008**
  Information and documentation — Digital records conversion and migration process
- **ISO 15489**
  Information and documentation — Records management
- **ISO/IEC 27001**
  Information security, cybersecurity and privacy protection — Information security management systems — Requirements

OTHER IT AUDIT CRITERIA

- **SAP Activate**
- **PM²**
- **COBIT 2019**
- **EC IT Security Legal Base**

IT audit scope and impact of IT tools

We assessed the impact of each component, followed by a more detailed risk assessment.

Audit scope

Project governance

Data migration processes

IT Tools with highest impact

Scope anchored to financial-audit risk.

SUMMA in ECA's 2025 Annual Report

2025 CONSOLIDATED ACCOUNTS

Opinion on the reliability of the accounts

In our opinion, the consolidated accounts of the European Union (EU) for the year ended 31 December 2025 present fairly, in all material respects, the EU's financial position as at 31 December 2025, the results of its operations, its cash flows and the changes in its net assets for the year then ended, in accordance with the Financial Regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Emphasis of matter – introduction of SUMMA

We draw attention to note 1.4.3 to the consolidated annual accounts, which describes the transition to the Commission's new financial IT system, SUMMA. The 2025 consolidated annual accounts are the first set of accounts prepared based on financial information reported in SUMMA. During the year-end closure process, management identified issues arising from the new system which significantly affected the preparation of the accounts, while additional issues were later identified by the ECA during the audit process. These required manual adjustments and reconciliation procedures. The Commission plans to improve and further develop the new system and related controls in future years. Our opinion is not modified in respect of this matter.

Source: ECA annual Report 2025

Lessons learnt to make a live data migration audit more effective

01 — **TIME THE AUDIT**

Plan around the reporting need, the test cycle and production stabilization.

02 — **BOOK TIME IN ADVANCE**

When documentation is weak, reserve structured sessions with named owners well in advance.

03 — **BE PRESENT**

Remote work is less effective for such complex project where evidence sits acrosss different teams.

04 — **TRANSLATE IT RISKS**

Express technical weaknesses as effects/risks on completeness, accuracy and traceability of the data migration.

Bottom line: ensure that auditability is designed into the migration process

Thank you!

Questions & discussion

01 In your experience, when should auditors get involved to provide timely assurance without disrupting delivery?

02 What evidence would give you confidence that migrated data is complete, accurate and traceable?

03 How would you adjust your audit approach when the system is still changing and key experts have little time?