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The Use of AI at DGFiP:

Towards Sovereign, Strategic and Ethical Innovation

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National AI Strategy & Public Service Context

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- **National framework** (led by SNum/DINUM)

  - Sovereign AI infrastructure
  - Innovation in public services
  - Responsible & ethical use

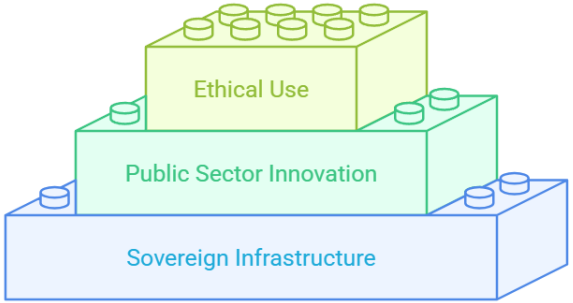
- **Tax administration rôle**

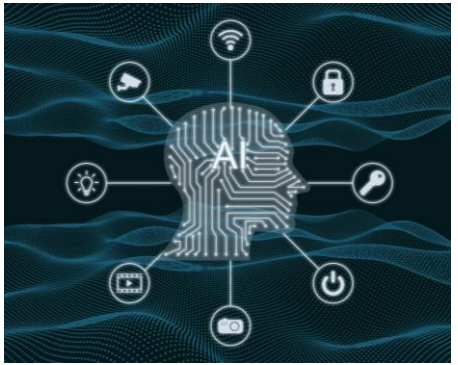
  - Data-intensive domain
  - Sensitive operations (tax, budget, expenditure)
  - Visible services to millions of citizens

- **DGFiP contribution**

  - Align roadmap with ministerial strategy
  - Provide use cases to support State's AI ambition

National AI Strategy Pyramid





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Why AI Matters for Public Finances

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- **Scale & complexity**

  - Billions of transactions, millions of taxpayers
  - Large volume of structured & unstructured data

- **Fairness imperative**

  - Equal treatment of all taxpayers
  - Detecting fraud, ensuring compliance

- **Rising expectations**

  - Citizens demand faster, clearer, digital services

- **Technological shift**

  - Generative AI mainstream since 2022
  - Public sector cannot lag behind private innovation

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DGFiP Strategic Objectives

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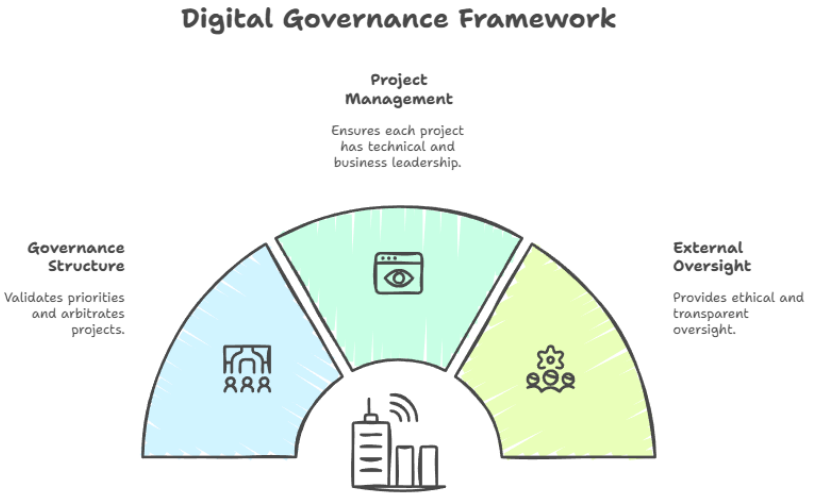
- **Efficiency**: predictive models for control & analysis
- **Service quality**: support agents, improve user experience
- **Fairness**: correct property records, reduce fraud
- **Attractiveness**: innovation for public service careers
- **Anticipation**: generative AI impact on knowledge work

Organisation & Governance

- **Governance structure**
  - Costrat IA: validates priorities & arbitrates projects
  - DTNum: transversal coordination
- **Project management**
  - Each project = technical lead + business sponsor
- **External oversight & alignment**
  - Ministry Secretariat for Digital (SNum)
  - National (interministerial) digital service (DINUM)
  - Scientific Digital Council (ethics, transparency, fairness)



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DGFiP's AI Framework : Six Cross-Cutting Workstreams

- **Doctrine of use** → responsible framework (HR, legal, security, sovereignty)
- **Architecture & infrastructure** → sustainable, sovereign, scalable
- **Evaluation of costs & benefits** → ROI, workload savings, fiscal impact
- **Training & change management** → awareness, sensitisation, upskilling
- **Communication** → internal (agents) + external (citizens, partners)
- **Continuous experimentation** → pilots, rapid testing, scaling POCs

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The Doctrine of Use

•HR dimension

- Define agent obligations (charter, accountability)
- Clarify rights & limits in using AI

•Legal dimension

- Compliance with EU AI Act (2024)
- Data protection & copyright safeguards

•Security & sovereignt

- Restrict uncontrolled use of external AI (shadow AI risk)
- Use sovereign/internal tools (Assistant IA, PIA)

•Quality & validation

- Human-in-the-loop principle
- Avoid “hallucinations” or unchecked outputs

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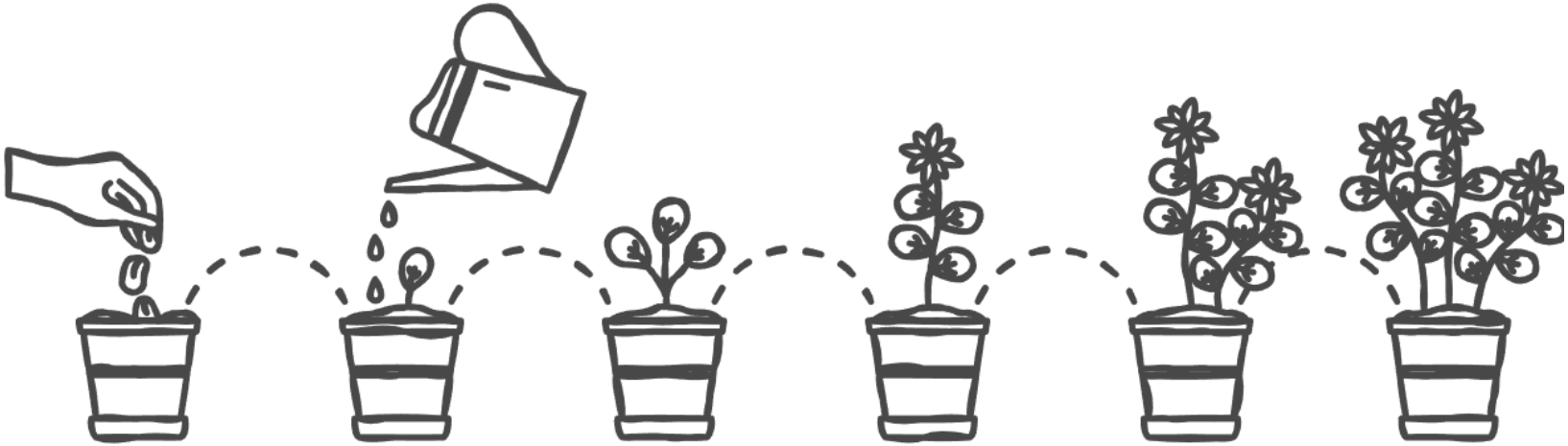
Training & Change Management

AI Adoption Roadmap



Initial State
Limited AI awareness and skills

Awareness
Short sessions, newsletters, AI cafés

Sensitisation
E-learning, workshops, manager modules

Skills Development
Training for data scientists, project leaders

Transformation
AI referents network, AI literacy in job profiles

AI-Ready Workforce
Skilled and AI-literate employees

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Roadmap & Portfolio

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- **Track record**: ~40 AI projects since DTNum creation
  - ➢ 12 in production (*Foncier Innovant*, *LLaMandement*, Caradoc)
- **Current phase**: scaling pilots into sustainable applications

AI at the DGFiP in a few figures

Outlook

2 immersions in progress
12 projects planned
30 POC/MVP projects
6 projects in production

Users

18 supported offices + ESI + ENFIP
7 offices in autonomous experimentation
80 users trained (2024)

Abilities

AI Assistant Offer
AI platform offer
Support offer
Training offer

Resources 2025

2 M€
13 ETP

- **Priorities 2025–2026**
  - ➢ Modernising citizen interfaces (*impots.gouv assistant*)
  - ➢ AI for software engineering (retro-documentation, SAS exit, testing)
  - ➢ Automating data entry (multimodal AI, OCR, handwriting recognition)
  - ➢ Transforming e-contact services (classification, summarisation, drafting)

1. Modernising Citizen Interfaces

- **Impots.gouv**

➢ Central citizen portal → millions of monthly queries

- **Redesign with generative AI**

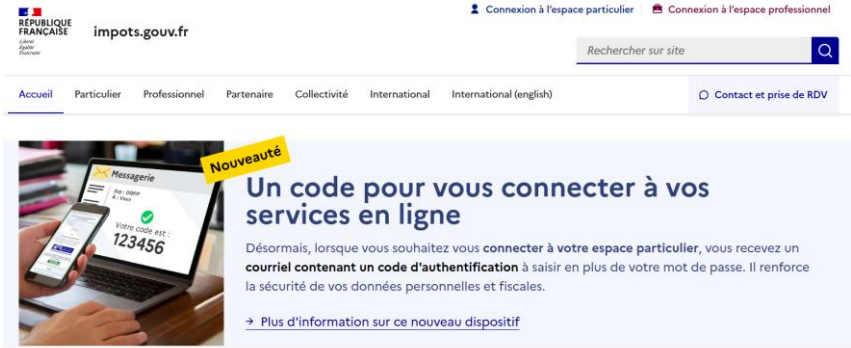
➢ Search engine: contextual, semantic responses
➢ Chatbot: more accurate, faster, multilingual

- **Expected benefits**

➢ Faster answers, reduced call-centre load
➢ Improved citizen satisfaction & trust

- **Strategic alignment**

➢ Part of ministerial roadmap for a cross-ministerial AI assistant platform



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2. AI for Software Engineering

•**Challenge**: large technical debt, legacy systems (SAS, COBOL, etc.)

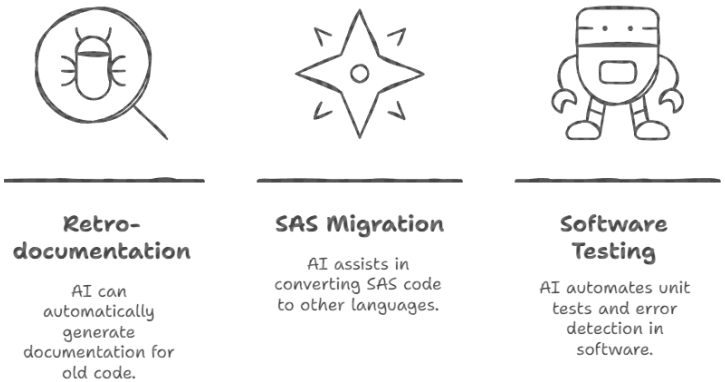
•**AI solutions**

- Retro-documentation of legacy code
- Migration out of SAS (automated conversion, assisted rewriting)
- Industrialised software testing (unit tests, error detection)

•**Benefits**

- Reduce maintenance costs
- Secure IT systems
- Free resources for innovation

•**Ministerial alignment**: supports “modernisation of IT assets”



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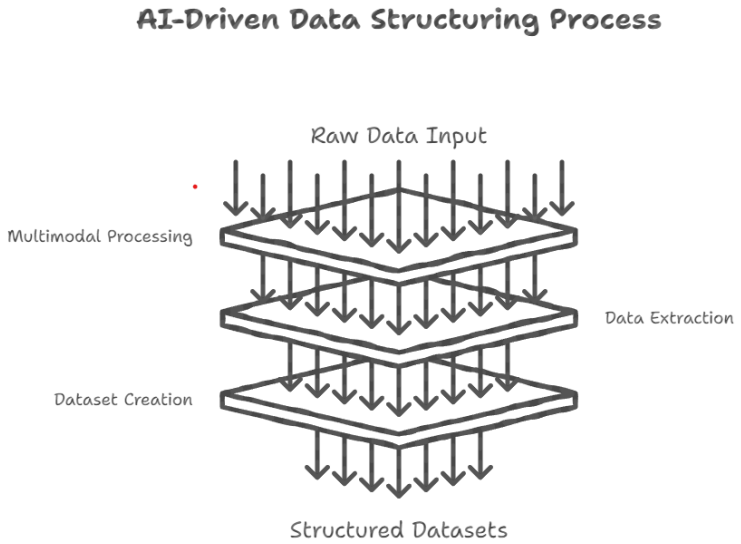
3. Automating Data Entry

- **Current pain point**

  - Still significant manual data entry (paper forms, scanned docs, fines, insurance)

- **AI contribution**

  - Multimodal models process scans & handwriting
  - Automatic data extraction → structured datasets



- **Benefits**

  - Saves thousands of hours
  - Reduces human error
  - Increases productivity of agents

- **Strategic alignment**: supports goal of reducing administrative burden

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4. Transforming E-Contact Services

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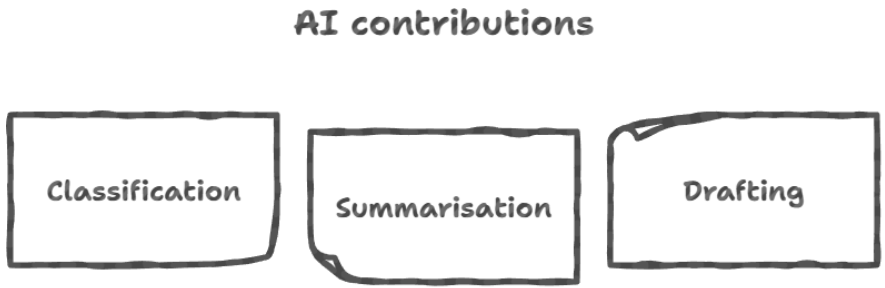
Current state: millions of citizen queries handled by agents

AI contribution

- Classification of requests → automatic routing
- Summarisation → faster analysis by agents
- Drafting → templates for responses



Expected impact

- Faster processing times
- More consistent and reliable answers
- Improved citizen satisfaction

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Families of Use Cases (Overview)

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- **Control & analysis**

  - *Foncier Innovant* (property taxation)
  - *TAAP* (public expenditure control)

- **Legislative & legal support**

  - *LLaMandement* (amendments analysis)
  - *Caradoc* (knowledge assistant)

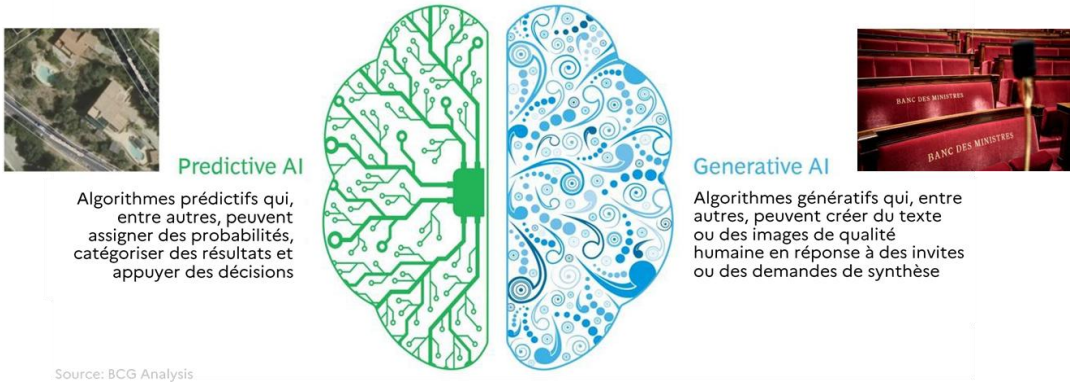
- **Citizen-facing services**

  - *impots.gouv assistant*
  - Chatbots, e-contact responses

- **Internal & technical tools**

  - *PIA* platform
  - Coding & testing automation

Flagship projects



Predictive AI

- **Foncier Innovant**
  - Detects undeclared property improvements with AI + aerial imagery
  - 2024 results: +122k swimming pools detected → +€43M revenue
- **TAAP**
  - Predictive AI for expenditure control
  - Analyses invoices, contracts, transactions → flags risky patterns

Generative AI

- **LLaMandement**
  - Processes thousands of parliamentary amendments in hours
  - 90–95% automatically attributed in 15 minutes
- **Caradoc**
  - Internal knowledge search engine
  - Supports legislative, fiscal & legal queries for agents

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Sovereign infrastucture: Developing a Platform for AI (PIA)

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The *Platform for Artificial Intelligence (PIA)* is a secure, sovereign environment designed to support the experimentation, development, and deployment of generative AI services at the French Public Finances Directorate (DGFiP).

•Key features

•Sovereign & secure (internal hosting)
•GDPR-compliant, privacy-preserving
•Modular: summarisation, translation, data extraction, code generation

•Why PIA?

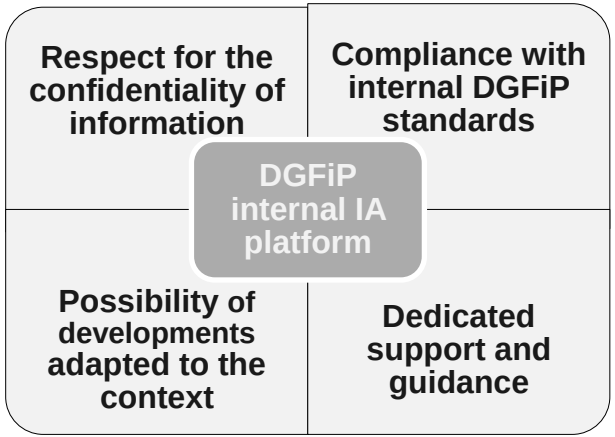
•Protect sovereignty
•Align with national AI strategy
•Build trust for agents & citizens

•Strategic rôle

•Foundation for scaling AI across DGFiP

Use Cases part of the platform:

- Automatic drafting of responses to taxpayer inquiries.
- Legal and fiscal document summarization.
- Code generation for internal tools and automations.
- Knowledge management and decision support.



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International & Regulatory Alignment

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- **EU AI Act (2024)**

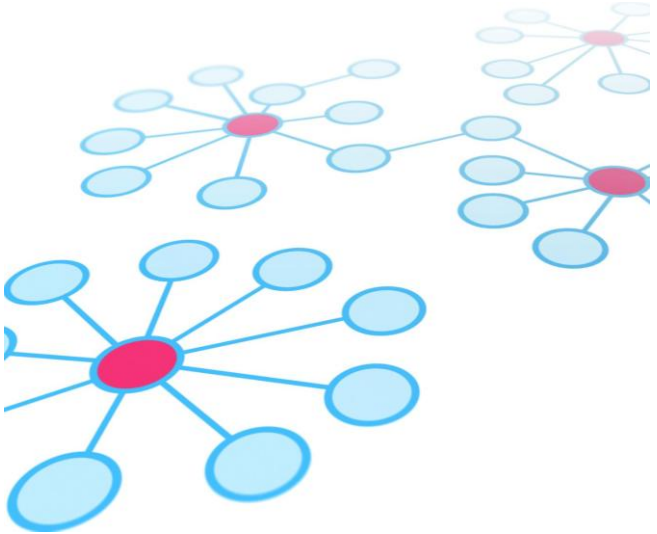
➢ Obligations for GPAI & high-risk models
➢ Documentation, transparency, risk management

- **OECD**

➢ Framework on trustworthy AI (TA3.0 Project D) + Knowledge sharing working group (Project D)
➢ “Rules as Code” initiative → machine-readable regulations

- **IOTA Forums** on tax data science & innovation

- **Peer learning:** bilateral meetings



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Challenges Ahead

- **Transparency & explainability**

Making AI decisions auditable & understandable

- **Ethics vs speed**

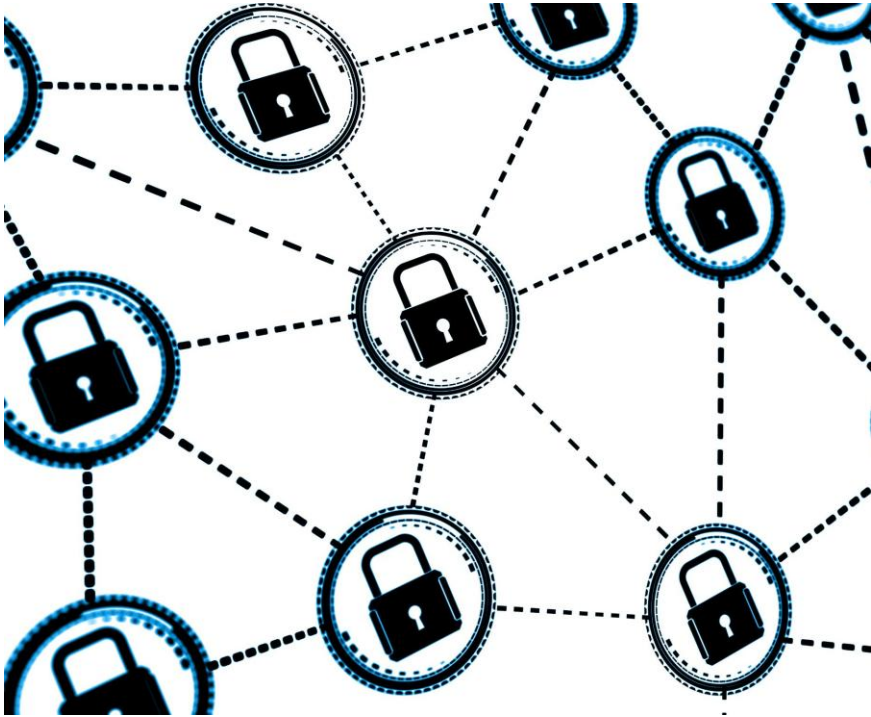
Balancing rapid innovation with responsible use

- **Infrastructure & sustainability**

GPUs, cloud choices, ecological footprint

- **Cultural change**

Supporting agents, avoiding resistance
Fighting *shadow AI* (uncontrolled external tools)



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Conclusion

AI as an enabler → more efficient, fair, and trusted DGFiP

Alignment → ministerial roadmap & national strategy (SNum/DINUM)

Core principles → sovereignty • ethics • trust

Vision → empower, not replace, human intelligence

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Thank you for your attention

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