NOTICE TO CLIENTS ON THE USE OF ARTIFICIAL INTELLIGENCE

Notice given under Article 13(2) of Italian Law no. 132 of 23 September 2025 and Article 21(10) of the Code of Ethics of the Italian accountancy profession (CNDCEC). It goes with the letter of engagement and is updated whenever the systems in use change.

THE FIRM AND THE ENGAGEMENT

Firm	*Name, address, VAT number.*
Accountant responsible for the engagement	*Full name and registration number with the Order.*
Client	*Company name, or full name.*
Engagement	*The letter of engagement this notice is attached to, with its date.*
Date of this notice	

THE ARTIFICIAL INTELLIGENCE SYSTEMS THE FIRM USES

The firm uses the systems listed below only for ancillary and support tasks. One row per system: a system that is not on this list is not used on the client's documents.

System and provider	Version or plan	What we use it for	Data it receives	Where the data is processed	Does it train on the data?

Every provider that processes personal data on the firm's behalf is appointed as a processor under the agreement required by Article 28 of Regulation (EU) 2016/679, the GDPR.

WHAT ARTIFICIAL INTELLIGENCE DOES NOT DO

Assessments and decisions	*Assessing the facts and the rules, making choices and giving advice remain with the accountant. No system replaces their professional judgement.*
Signing and filing	*No system signs, submits or files documents, returns or communications on behalf of the firm or the client.*
Automated decisions	*Using these systems involves no decision based solely on automated processing, within the meaning of Article 22 of the GDPR.*

PROFESSIONAL OVERSIGHT

Every output produced with the help of an artificial intelligence system is checked by a professional at the firm before it is used, sources and data included. The accountant remains responsible for the work, as with any other tool.

THE CLIENT'S DATA

Data that never goes into a system	*For example identity documents, health data, login credentials for online government services.*
Data minimisation	*Whether documents are anonymised or pseudonymised before use, and how.*
Privacy notice	*A reference to the privacy notice already given to the client under Article 13 of the GDPR.*

WHAT THE CLIENT CAN ASK FOR

Information	*At any time: which systems are used on the engagement, what for, and with which security measures.*
Exclusion	*By an express and reasoned request, that the engagement be carried out without artificial intelligence tools, without prejudice to the accountant's ethical and professional duties.*
Updates	*The firm tells the client in writing about any new system before using it on the client's documents.*

SIGNATURE

Place and date	
The accountant	
The client, for acknowledgement	

Template built by Itria on Article 13 of Italian Law 132/2025 and Article 21 of the Italian accountants' Code of Ethics. What artificial intelligence can and cannot do in an accountancy firm:
itria.io/en/ai-per-commercialisti

Template built by Itria. Not an official form, and it does not replace the clause in the letter of engagement. Have it checked by your data protection adviser before you use it.

If you want an AI system that works inside your firm's processes, with a professional approving every output, a couple of lines on WhatsApp to +39 350 574 3578 or an email to info@itria.io. How it works: itria.io/en/servizi