

EU AI Act Readiness Check

DIRECTOR'S GUIDE

The EU AI Act reaches almost every organisation that uses AI, but it asks very different things of each. This check tells the board which of its AI uses the Act touches, what it asks, by when, and how ready you are.

2 Questions start the assessment of any AI use: your role, and its risk tier	3 Dates a board needs to hold between now and 2028	1 Page to the board, twice a year and when something changes
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IOD AI GOVERNANCE TOOLKIT · TOOL 1.3 · VERSION 1.0 · SEPTEMBER 2026

Use this guide with the inventory from **Tool 1, the Shadow AI Audit**, and the vendor register from **Tool 1.2**. The Act attaches to uses, so you need the list of uses first.

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OVERVIEW

What the Act asks, and what changed in 2026

The Act applies use by use, according to the role you play in each and the risk it carries. Find those two things for every use on your inventory and the obligations follow. Most are lighter than the headlines suggest; a few are heavy.

It answers one board question: *which of our AI uses does the Act reach, what does it ask of us for each, by when, and who owns it?*

THE SIMPLE RULE

For nearly every Irish organisation, nearly every use, you are a **deployer**: you use someone else's AI system. Deployer duties are manageable. The heavy duties fall on **providers**, and you become one by putting your own name on an AI product, so check your role before any launch.

WHAT CHANGED IN 2026

The Digital Omnibus on AI is law. Regulation (EU) 2026/1744 entered into force on 27 July 2026 and did three things a board needs to know.

CHANGE	WHAT IT MEANS FOR YOU
High-risk dates deferred	Standalone high-risk uses (Annex III) now apply from 2 December 2027 , deferred from 2 August 2026. AI in regulated products (Annex I) from 2 August 2028 , deferred from 2 August 2027. Use the time; keep the programme running.
AI literacy rewritten	Article 4 now asks providers and deployers to <i>take measures to support</i> AI literacy among staff, rather than ensure a sufficient level. It asks for effort, and it binds nearly every organisation using AI.
New prohibitions	Article 5 gains prohibitions on AI-generated child sexual abuse material and non-consensual intimate imagery from 2 December 2026 , the same date the marking duty reaches generative systems already on the market.

WHO IS WATCHING IN IRELAND

The **AI Office of Ireland**, set up under the Regulation of Artificial Intelligence Act 2026, coordinates the national regime. Supervision sits with existing regulators: its directory currently lists thirteen, each covering its own sector, among them the Central Bank, ComReg, Coimisiún na Meán, the CCPC, the HPRA, the HSE, the HSA and the WRC. The **Data Protection Commission** is one of them, for certain prohibited practices and high-risk uses, on top of its GDPR role. Which regulator supervises a use depends on the use; the Office publishes the directory. The **European AI Office** supervises the general-purpose model providers behind most of your vendors.

WHERE IT SITS IN THE TOOLKIT

The **Shadow AI Audit** (Tool 1) gives you the inventory. The **Vendor Dependency Review** (Tool 1.2) gets you the vendor documentation most deployer evidence rests on. The **AI Use Policy** (Tool 2.1) holds the result. The **Strategic Radar** (Tool 5.1) watches the dates.

STEP 1

Your role, and the risk tier of each use

Ask two questions of every use on the inventory. The answers are a first sort: which uses need a proper look, and which need advice.

QUESTION 1 · WHOSE NAME IS ON IT, AND DID WE CHANGE WHAT IT IS FOR?

ROLE	YOU ARE THIS IF	WHAT IT MEANS
Deployer	You use an AI system under your own authority in the course of business: a product with AI in it, a feature switched on in a platform you already have, or staff using a public tool for work.	The lighter duties: high-risk uses, transparency, AI literacy. Pages 4 and 5.
Provider	You put an AI system on the market or into service under your own name . Under Article 25 a deployer also becomes the provider of a high-risk system by putting its name on it, substantially modifying it, or changing its purpose so it becomes high-risk. Fine-tuning or re-purposing is not automatically a substantial modification, but it must be assessed.	The full set of provider duties, from risk management to conformity assessment. The question is "do we want to be a provider at all?" Take advice.
Out of scope	Purely personal use, or research and development before a system is placed on the market. Real-world testing is not excluded (Article 2).	No obligations under the Act. Record the reason.

QUESTION 2 · DOES IT DECIDE ABOUT A PERSON, SIT IN A REGULATED PRODUCT, OR DEAL WITH THE PUBLIC?

TIER	WHAT FALLS IN IT
Prohibited	Practices banned outright under Article 5: social scoring, emotion recognition in the workplace or education, manipulative techniques, and from 2 December 2026, AI-generated child sexual abuse material and non-consensual intimate imagery.
High-risk	Two routes (Article 6). Annex III : standalone uses in listed areas such as employment, credit, education, essential services and justice (recruitment screening, performance evaluation, credit scoring), unless a documented assessment shows no significant risk to health, safety or fundamental rights (Article 6(3)). Annex I : AI that is a safety component of, or is, a product covered by EU product law and subject to third-party conformity assessment (medical devices, machinery, lifts).
Transparency	Uses that carry a duty to tell people, under Article 50: people interacting with an AI system, synthetic output, deepfakes, and AI-generated text published to inform the public.
Minimal	Everything else, including most uses of general-purpose assistants for drafting and research. No obligations beyond AI literacy and the general law. Record why; the reason needs more than a human making the final call.

WHERE IRISH BOARDS MOST OFTEN FIND HIGH-RISK USES

In **HR**. Recruitment, promotion, performance monitoring and task allocation are Annex III areas, and they arrive quietly inside HR platforms and agencies' tools. Any AI touching who is hired, promoted, managed or let go is high-risk until a documented assessment says otherwise. Tiers overlap: a high-risk use can carry transparency duties too.

STEP 2

| What applies now, and the checks for everyone

Three duties already apply to nearly every organisation using AI. The high-risk duties phase in against the dates below. Mark each check Ready, Partly, Not started, Not applicable (say why) or Needs assessment, with an owner and a date.

DATE	WHAT APPLIES	WHAT TO HAVE DONE
Now	Prohibited practices (Article 5). AI literacy (Article 4, as rewritten). Transparency (Article 50, since 2 August 2026): providers tell people they are dealing with AI and mark synthetic output; deployers' duties are in the checks below.	The checks below.
2 Dec 2026	New Article 5 prohibitions. Marking duty reaches generative systems that were already on the market before 2 August 2026.	Inventory checked against the new prohibitions. Generative tools confirmed to mark their output.
2 Dec 2027	Annex III standalone high-risk duties, deferred from 2 August 2026.	Every high-risk use has an owner, vendor documentation on file, oversight in place and staff informed.
2 Aug 2028	Annex I high-risk systems in regulated products, deferred from 2 August 2027. Deployers as well as makers.	A hospital using an AI medical device, or a plant running AI-controlled machinery, carries the page 5 checks.

A · CHECKS FOR EVERY ORGANISATION USING AI

- ☐ **Inventory.** A current list of AI uses, sanctioned and unsanctioned, with a role and a tier against each and the reasoning recorded.
- ☐ **Prohibited practices.** Inventory checked against Article 5, including the 2 December 2026 additions, and the check recorded.
- ☐ **AI literacy.** Measures to support AI literacy among staff who use AI, proportionate to use, with a record of what was done. Board included.
- ☐ **Transparency.** People interacting with a chatbot are told. Emotion recognition or biometric categorisation used on a person is disclosed. Deepfakes are labelled. AI-generated public-interest text is disclosed unless human-reviewed under editorial responsibility. Vendors confirm their systems mark synthetic output. Wider disclosure is a policy choice.
- ☐ **Vendor documentation.** Instructions for use and the deployer information the Act provides for, requested from each Material or Critical vendor (Tool 1.2) and filed.
- ☐ **Policy.** The AI Use Policy (Tool 2.1) records permitted uses, oversight and what staff must be told.
- ☐ **Owner and regulator.** One named executive owns this check, the board knows who, and you know which designated regulator supervises each use that matters.
- ☐ **Existing systems.** For any high-risk system already in use before its date, the transitional rule in Article 111 (as amended) checked before assuming it is exempt, or caught.

STEP 3

High-risk uses, and the board page

Article 26 sets the deployer's duties for each high-risk use, from 2 December 2027 for Annex III and 2 August 2028 for Annex I. Start now: several need the vendor, and the vendor needs time.

B · CHECKS FOR EACH HIGH-RISK USE

- ☐ **Instructions.** Used in line with the provider's instructions for use, and those instructions are on file.
- ☐ **Human oversight.** Assigned to named people with the competence, training and authority to intervene, override or stop it.
- ☐ **Input data.** Where you control it, relevant and sufficiently representative for the intended purpose.
- ☐ **Monitoring, suspension and reporting.** Operation monitored. Where you have reason to think the system presents a risk to health, safety or fundamental rights, use is suspended and the provider and market surveillance authority told without undue delay. Serious incidents reported the same way.
- ☐ **Logs.** Logs under your control kept for at least six months, unless other EU or national law sets a different period.
- ☐ **Workers informed.** Workers' representatives *and* the affected workers told before a high-risk system is put into service at the workplace.
- ☐ **People informed.** Individuals subject to a decision the system helps make are told, and can ask what role it played.
- ☐ **Registration.** A public authority, or a body acting on its behalf, registers its use in the EU database (Article 49).
- ☐ **Data protection.** A data protection impact assessment where GDPR requires one, built on the provider's documentation.
- ☐ **Fundamental rights.** Before first use, a fundamental rights impact assessment (Article 27) where you are a public body or a private entity providing a public service, or the use is creditworthiness assessment (other than fraud detection) or life and health insurance risk and pricing. Critical-infrastructure uses excepted. Results notified to the market surveillance authority.

THE BOARD PAGE, TWICE A YEAR

Four blocks. **The inventory at a glance:** uses by tier, with Prohibited at zero. **Escalations:** a possible prohibited use, an open check from list A, or a possible provider role, which go to the board whatever the overall count says. **High-risk uses by name:** process, owner, vendor, applicable date, and the list B checks by status. **Next dates:** the next milestone, what must be done before it, and whether the programme is on track.

Repeat twice a year, in the quarter before each milestone, and on trigger: a new AI use, a use moving into an Annex III area, a vendor changing its model or terms, or a Radar signal. A suspected risk or serious incident on a high-risk system goes to the board at once. Keep each cycle's inventory and board page as dated copies: the evidence of care, skill and diligence under section 228(1)(g) of the Companies Act 2014.

QUICK REFERENCE

One page to keep

QUESTION 1 · ROLE Whose name is on it, and did we change what it is for? Vendor's name, vendor's purpose Deployer · Our name, or we changed its purpose Assess under Article 25; may be Provider	QUESTION 2 · TIER Does it decide about a person, sit in a product, or face the public? Decision about a person Check Annex III · Part of a regulated product Check Annex I · People interact or see output Article 50 · None of these Likely Minimal; record why
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2 Dec 2026 New Article 5 prohibitions. Marking duty reaches generative systems already on the market.	2 Dec 2027 Annex III standalone high-risk duties apply.	2 Aug 2028 Annex I high-risk systems in regulated products. Deployers included.
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FOUR QUESTIONS FOR A DIRECTOR TO ASK Which of our uses are high-risk, and who owns each? · Are we a provider of anything? · What have we done on AI literacy, and can we show it? · Which vendor has not given us its documentation?

ALREADY IN FORCE, WHATEVER THE DATES SAY The prohibited practices. Article 50 transparency. The AI literacy duty, as rewritten. GDPR wherever personal data is involved.

TWO FIXED RULES Anything touching hiring, promotion, monitoring or dismissal is high-risk until a documented assessment says otherwise. The deferral is extra time to prepare.
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SOURCES, CHECKED 15 SEPTEMBER 2026 Regulation (EU) 2024/1689, the AI Act: Articles 2, 4, 5, 6, 25, 26, 27, 49, 50, 111 and 113, Annexes I and III (eur-lex.europa.eu/eli/reg/2024/1689). Regulation (EU) 2026/1744, the Digital Omnibus on AI, in force 27 July 2026 (eur-lex.europa.eu/eli/reg/2026/1744). European Commission FAQ on Article 50 transparency obligations (digital-strategy.ec.europa.eu). AI Office of Ireland, directory of national competent authorities (aioffice.gov.ie/national-competent-authorities). Companies Act 2014, section 228.
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