

EU AI Act & ISO/IEC 42001 – Governance Applicability, Operator Roles & Evidence Assessment Workbook

Companion to IG-Smart Asset 04: EU AI Act & ISO/IEC 42001 Governance Decision Map

IG-Smart Governance & Assurance Intelligence | Editable enterprise decision worksheet | October 2026 edition

Use: Board secretaries, legal teams, AI governance leads, providers, deployers, product owners and procurement reviewers. Copy into the organisation's controlled document system and add accurate names, records and decisions. Blank cells indicate **unassessed**, not compliant.

Critical limits: This is original IG-Smart interpretative working material, not an official EU AI Act conformity assessment, AI Act registration, certification under ISO/IEC 42001 or legal opinion. Do not rely on its completion to assert legal conformity. The current EU AI Act text, including applicable operative amendments and transitional provisions, and ISO/IEC 42001:2023 must be checked by appropriately qualified reviewers. [S1][S2][S3]

Worksheet 0 – Assessment control record

Field	Record
Organisation / legal entity	
AI system/model / unique ID	
Version, supplier and deployment date	
Purpose and materially affected decisions	
Business process / geography / EU customers and output use	
Assessment sponsor / legal reviewer / technical reviewer	
Assessment date / law and standard edition checked	
Approval status	Draft / Requires clarification / Accepted with conditions / Not approved
Next scheduled or event-triggered review	
Protected record location and confidentiality classification	

Status key: Established / Not applicable – reason recorded / Open – evidence needed / Escalate – material legal or operational uncertainty.

Worksheet A — Seven-Gate Decision Tree

A1. Accessible decision sequence

G1 — Identity: Is the AI system (and, separately, any underlying GPAI model) identified, with intended use and legal owner?

- ☐ Yes — go to G2. ☐ No — **STOP:** establish accurate inventory and responsible owner.

G2 — Operator: Does the operator analysis cover provider, deployer, importer, distributor, manufacturer, authorised representative and GPAI model provider as relevant?

- ☐ Yes — go to G3. ☐ No / uncertain — **ESCALATE:** correct the responsibility mapping.

G3 — Territory: Is potential EU AI Act scope supported by the relevant market, establishment and output-use facts, including exceptions?

- ☐ Yes, in scope ☐ Out of scope on documented facts ☐ Uncertain — **ESCALATE;** do not assume UK establishment is exempt.

G4 — Classification: Has a qualified reviewer tested Article 5, Article 6/Annex I, Article 6/Annex III, Article 50 and relevant GPAI model provisions as applicable?

- ☐ Determined ☐ Uncertain — **ESCALATE.** Suspected prohibited use requires urgent legal decision, not an internal risk waiver.

G5 — Dates: For each identified duty, is its applicable date, transitional treatment and controlling version of the law recorded?

- ☐ Yes ☐ No — **STOP:** complete dated obligation register before asserting current conformity.

G6 — Evidence: Is the evidence complete for applicable duties, and has AIMS evidence been distinguished from specific statutory conformity records?

- ☐ Sufficient for review ☐ Partial ☐ Missing — assign owner, remedial action and independent review.

G7 — Decision: Has an authorised executive received open risks, documented advice, conditions, escalation and re-review triggers?

- ☐ Approve on established basis ☐ Conditional approval ☐ Defer ☐ Stop/suspend pending review.

Decision rationale and sign-off: _____

Worksheet B — AI system and supply-chain role ledger

Complete **one line per legal entity and product/use**, not one generic role for the whole group.

Entity / system	AI system or GPAI model?	Provider / deployer / model provider / other	Contract evidence	Potential Article 25 role changes?	Legal reviewer / status

Required decisions:

- ☐ Who markets the system under its own name/trademark?
- ☐ Who decides the intended purpose?
- ☐ Who deploys it under operational authority?
- ☐ Who maintains the underlying GPAI model, if any?
- ☐ Are there resellers, importers, distributors or product manufacturers?
- ☐ Can substantial modification, rebranding or intended-purpose change alter Article 25 responsibilities?
- ☐ Have the required information, incident and cooperation rights been agreed with upstream vendors?

Worksheet C – Territorial and Article 6 classification memorandum

Question	Factual determination / documentary support	Status / reviewer
AI Act Article 3 system definition and intended purpose		
EU establishment / EU market placement or putting into service		
Output used in EU by third-country provider/deployer		
Relevant statutory exclusion or exception		
Article 5 prohibited-practice screening		
Annex I regulated product/safety-component route and assessment conditions		
Annex III use case and Article 6(3) filter, where relevant		
Article 50 transparency branch		
Separate GPAI model-provider / systemic-risk branch		
Legacy placement, modifications and Article 111 transitions		
Conclusion, rationale and reviewer		

Legal outcome: ☐ In scope / duty determined ☐ Outside scope on established facts ☐ Mixed obligations ☐ Unable to conclude — legal review necessary.

Worksheet D — Effective-date decision calendar (October 2026 baseline)

Milestone	Legal category	Local relevance?	Owner	Evidence / decision by
2 Feb 2025	Applicable prohibited practices / AI literacy			
2 Aug 2025	GPAI provider duties, with applicable transitions			
2 Aug 2026	Applicable transparency and other provisions			
2 Dec 2026	Commission-reported milestone for new prohibitions; verify operative provisions and case applicability.			
2 Dec 2027	Commission-reported Annex III high-risk planning date; verify operative provisions			
2 Aug 2028	Applicable Annex I product-related high-risk AI provisions			
Other relevant transition	Article 111 / sectoral law / organisation-specific			

Evidence basis: Consolidated text or AI Act Service Desk URL _____; date checked _____; legal reviewer _____. Do not treat this schedule as exhaustive. [S1][S2][S3]

Worksheet E — 36-point accountable evidence register

Mark P = present and current, L = limited or partial, M = missing, N/A = genuinely not applicable with a reason. For each line provide a link or controlled identifier. No overall pass/fail percentage is calculated by this worksheet.

ID	Evidence to verify	P / L / M / N/A	Record ID / date	Owner / action
01	AI system identity, intended purpose, version			
02	AI inventory and group/ legal-entity ownership			
03	Underlying model and upstream/downstream chain			
04	Documented operator-role memorandum			

ID	Evidence to verify	P / L / M / N/A	Record ID / date	Owner / action
05	EU territorial scope and exceptions			
06	Article 5 prohibited-practice screening			
07	Article 6 high-risk classification, rationale and filter			
08	Article 50 applicability, disclosure requirements			
09	GPAI model-provider applicability and systemic-risk check			
10	Effective article-level commencement and transitions			
11	AI governance policy and scope			
12	Executive governance forum and named decision rights			
13	AI risk identification method and applied results			
14	Impact assessment method and applied results			
15	Data provenance, suitability, retention and rights			
16	Bias, error and performance evaluation suited to use			
17	System limitations and instructions to downstream users			
18	Human oversight competence and operational authorisation			
19	Human intervention, override, safe-stop test evidence			
20	Robustness, availability and cyber assurance test results			
21	Relevant supplier/model documentation and contracts			

ID	Evidence to verify	P / L / M / N/A	Record ID / date	Owner / action
22	AI literacy measures and training effectiveness evidence			
23	Applicable GDPR DPIA determination and, where due, approved DPIA			
24	Article 27 FRIA applicability and completed FRIA where required			
25	Other sectoral safety/ product/financial sector assessments			
26	AI Act high-risk provider technical file if required			
27	Model-provider training-data summary and copyright policy if relevant			
28	Model/system logs, retention/access controls as applicable			
29	Provider, deployer and supplier incident/ escalation protocol			
30	Post-market or post-deployment monitoring where applicable			
31	Change control for models, prompts, data and purpose			
32	Appropriate statutory conformity process and evidence if due			
33	Declaration/CE marking/ registration if required and due			
34	Internal AIMS performance review and corrective actions			
35	Management acceptance, outstanding exceptions and authority			
36	Review date, legal updates and material-change triggers			

Evidence exception decision

Item IDs at issue: _____

Deficiency, legal/materiality assessment: _____

Responsible executive: _____

Interim control and target evidence: _____

Status: Editable working aid; organisational sign-off required for its actual use. **Reassessment date and trigger:** _____

Worksheet F – AIMS-to-legal evidence mapping

AI Act obligation / article (if applicable)	Organisation's AIMS process or control	System-specific proof	Gap / owner / priority
Article 2 / 3 scope and definitions			
Article 5 prohibited practices			
Article 6 high-risk classification			
Articles 9–15 relevant high-risk system controls			
Articles 16–17 provider obligations/QMS			
Article 25 role shifts			
Article 26 deployer obligations			
Article 27 FRIA (limited statutory trigger)			
Article 50 transparency obligations			
Articles 53–55 GPAI model-provider duties			
Other data protection or sectoral requirements			

Reviewer instruction: The middle column records management-system support, not a declaration of Article conformity. Verify ISO/IEC 42001 details against licensed text. AIMS certification does not replace legally required conformity assessments.

Worksheet G – DPIA / FRIA / AI-impact decision register

Assessment	Applicable? Basis	Accountable owner	Approved record	Outstanding issue
EU GDPR or UK GDPR DPIA				
Article 27 EU AI Act FRIA				

Assessment	Applicable? Basis	Accountable owner	Approved record	Outstanding issue
Enterprise AI impact / human-rights / safety review				
Product/medical-device or clinical safety				
Financial, employment or other sectoral controls				

Never automatically merge requirements: Article 27 can allow cross-reference to relevant DPIA sections, but missing FRIA elements remain separately addressable. An AIMS risk register is not itself a statutory DPIA or FRIA. [S4][S6][S7]

Worksheet H – Supplier due-diligence response register

Procurement question	Supplier response and supporting record	Accept / Clarify / Reject
What exactly is the AI system and its intended purpose?		
What are the legal operator roles and EU territory facts?		
What supports Article 5/6/50 and GPAI classification?		
Which obligations are already applicable vs future?		
What technical instructions, performance data and limitations are supplied?		
What human oversight and shutdown capabilities are supported?		
Who monitors change, drift, serious incidents and authorities?		
What privacy, data security and intellectual-property terms apply?		
What does any ISO/IEC 42001 certificate actually cover?		
What documentation, contractual assistance and remediation is still missing?		

Decision: [] Shortlist [] Shortlist with evidence conditions [] Reject / defer.

Reason, commercial and risk owners: _____

Worksheet I – Board decision and approval record

Decision request: _____

One-sentence answer: The proposal is to [develop / buy / put on market / deploy / materially change / continue / suspend] AI system _____ for business purpose _____ across jurisdictions _____.

Mandatory decision subject	Position
Factual intended purpose and accountable entity	
Regulatory duties and application dates established	
Prohibitions / high-risk / transparency / GPAI classification	
Significant unresolved legal uncertainties	
Adequacy of AIMS governance and system-level evidence	
Human oversight and user/affected-person safeguards	
DPIA/FRIA and other sector-specific assessments as applicable	
Material residual risk and controls	
Supplier and incident/change management dependencies	
Conditions precedent, review dates and named action owners	

Management choice: ☐ Proceed on evidence ☐ Conditional proceed ☐ Defer ☐ Do not proceed ☐ Suspend pending assessment

Approving executive / date: _____

Legal/regulatory advice obtained where necessary? _____

Next review event: ☐ Market expansion ☐ New model version ☐ Change of intended purpose ☐ Supplier change ☐ Incident ☐ Regulatory amendment ☐ Scheduled review

Worksheet J – 30/60/90-day illustrative remediation plan

These are planning intervals, **not statutory deadlines or an IG-Smart contractual delivery promise.**

Priority / gap	Within 30 days – establish	Within 60 days – implement or test	Within 90 days – verify / decide	Executive owner
Unknown inventory or roles				
Uncertain scope/ classification				
Missing risk/impact evidence				
Insufficient supplier records				
Oversight / monitoring weakness				
Governance / decision approval gaps				

Hold points: A critical prohibited-practice issue, serious safety issue or unresolved legal duty cannot be deferred just because the illustrative programme has a later milestone.

Reference and licence notes

- [S1] Regulation (EU) 2024/1689; verify operative amendments separately: <https://eur-lex.europa.eu/eli/reg/2024/1689/oj>
- [S2] European Commission AI Act application timeline: <https://ai-act-service-desk.ec.europa.eu/en/ai-act/eu-ai-act-implementation-timeline>
- [S3] European Commission current AI Act regulatory framework and implementation guidance: <https://digital-strategy.ec.europa.eu/en/policies/regulatory-framework-ai>
- [S4] ISO/IEC 42001:2023 official overview: <https://www.iso.org/standard/42001>
- [S5] AI Act Article 2 (territorial scope): <https://ai-act-service-desk.ec.europa.eu/en/ai-act/article-2>
- [S6] AI Act Article 27 (FRIA): <https://ai-act-service-desk.ec.europa.eu/en/ai-act/article-27>
- [S7] ICO AI and data protection guidance: <https://ico.org.uk/for-organisations/uk-gdpr-guidance-and-resources/artificial-intelligence/guidance-on-ai-and-data-protection/what-are-the-accountability-and-governance-implications-of-ai>
- [S8] AI Act Article 6 (classification): <https://ai-act-service-desk.ec.europa.eu/en/ai-act/article-6>

Associated web guide: EU AI Act & ISO/IEC 42001 Governance Decision Map. This worksheet can be distributed separately as an openly accessible resource, without mandatory email capture or new tracking. Publication and product design remain subject to management approval.

Safe use and decision control

This is an original IG-Smart working aid, not an official statutory form or automated compliance verdict. Screening gates are prompts: establish their actual legal, clinical, contractual or organisational basis. A conditional decision does not authorise activity while a mandatory prerequisite remains unmet. Keep real evidence in approved access-controlled systems; use references rather than copying personal data or confidential records here.

Read with: [EU AI Act & ISO/IEC 42001 Governance Decision Map](#).