

DOCUMENTATION AS A LEGAL REQUIREMENT: THE ROLE OF KNOWLEDGE PROCESSES IN THE IMPLEMENTATION OF THE EU AI ACT

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Abstract: *The use of artificial intelligence in companies is often discussed primarily from a technological perspective. At the same time, increasing regulatory requirements show that the implementation of such systems is closely linked to questions of documentation and accountability. This raises the question of how organizations are able to generate and maintain the knowledge required to meet these obligations.*

The EU Artificial Intelligence Act further intensifies this issue. Requirements relating to documentation, risk management and record-keeping make it necessary to systematically capture information about data, model development and decision-making processes. These requirements cannot be addressed through technical solutions alone. Their implementation depends on whether the relevant knowledge is available and can be accessed in practice.

In this context, documentation is less a formal requirement than a question of how knowledge is handled within the company. Where knowledge is fragmented or incomplete, legal requirements remain difficult to implement in a consistent way. Structured knowledge processes, by contrast, enable traceability and support accountability.

Keywords: *knowledge management; documentation obligations; EU artificial intelligence act; organizational knowledge processes; AI governance*

INTRODUCTION

The use of artificial intelligence in companies has expanded considerably in recent years. In many cases, such systems are already embedded in everyday organizational processes, even if this is not always immediately visible. They structure information or support decisions, and in some cases they also replace tasks that were previously carried out manually. This development is often associated with efficiency gains or technological progress. Questions relating to how these processes are organized tend to receive less attention.

At the same time, regulatory requirements are becoming more detailed. With the EU Artificial Intelligence Act (EU, 2024, Arts. 9, 11, 12, 13), obligations concerning documentation, transparency and risk management are formulated more explicitly. These obligations do not only relate to the results of a system, but also to the process through which these results are produced. In this sense, documentation is not limited to describing outcomes.

What becomes apparent at this point is a certain discrepancy. Organizations are expected to provide comprehensive information about their AI systems. At the same time, the knowledge required for this is often distributed, not always consistently structured and sometimes dependent on individual actors. Under these conditions, documentation cannot simply be assumed.

This paper examines how documentation requirements under the EU AI Act depend on the way knowledge is generated, structured and maintained within organizations. The question is therefore not only what needs to be documented, but under which organizational conditions such documentation can be produced in a consistent and reliable manner.

In the context of this study, knowledge processes refer to the way knowledge is generated, captured, structured, stored and applied within an organization (Nonaka, Takeuchi, 1995; Probst, Raub, Romhardt, 1999). In the case of AI systems, these processes include, for example, the documentation of data sources, the recording of model development steps, the maintenance of decision logs and the communication of relevant information across organizational units. Such processes determine whether relevant knowledge is available and can be accessed when documentation is required.

A distinction can be made between structured and unstructured knowledge processes. Structured processes are formalized, traceable and consistently maintained over time, for example through data documentation, version control or decision logs. They ensure that relevant knowledge remains available when documentation is required (Probst, Raub, Romhardt, 1999). Unstructured processes, by contrast, are often fragmented and dependent on individual actors (Probst, Raub, Romhardt, 1999). As a result, documentation remains incomplete and legal requirements relating to traceability and accountability are more difficult to implement (Probst, Raub, Romhardt, 1999).

Documentation, in this respect, depends on underlying processes that are usually discussed under the concept of knowledge management (Nonaka, Takeuchi, 1995; Probst, Raub, Romhardt, 1999), even if this connection is not always explicitly addressed.

From this perspective, documentation cannot be understood solely as a formal requirement, but appears to be closely linked to the organization of knowledge processes within the company.

The aim is not to provide a complete legal analysis, but to approach the question from an organizational perspective. This seems particularly relevant in the context of the EU AI Act, as its implementation may depend, to a certain extent, on whether corresponding knowledge structures exist within the organization.

RESEARCH METHODOLOGY

The study applies a conceptual and legal-analytical approach, combining the interpretation of regulatory requirements under the EU AI Act (EU 2024) with perspectives from knowledge management theory. The research is exploratory in nature, as it addresses a relationship that is not explicitly conceptualized in the existing literature.

Conceptual analysis is used to clarify the relationship between documentation requirements and knowledge processes, drawing on established approaches in knowledge management (Nonaka, Takeuchi 1995; Probst, Raub, Romhardt, 1999).

The legal-analytical method supports the interpretation of selected provisions of the EU AI Act, particularly those related to documentation, risk management and accountability.

This approach is appropriate, as the research problem lies at the intersection of legal obligations and organizational practices. While the legal framework defines what needs to be documented, it does not specify the organizational conditions under which such documentation can be consistently generated and maintained.

The analysis proceeds on two levels. Firstly, selected legal provisions related to documentation, risk management and accountability are examined under the EU AI Act. A related perspective can be found in the GDPR, particularly in the principles of accountability and transparency (EU, 2016, Art. 5), which require that information processing remains comprehensible and can be reconstructed.

Secondly, the analysis examines how these requirements relate to internal knowledge processes within organizations. This includes the ways in which knowledge about data sources, model development and decision-making processes is generated, structured and maintained over time. Such processes are not always formalized and may differ considerably between organizations, which makes their assessment less straightforward.

By combining these perspectives, the study relates abstract legal requirements to their practical implementation and identifies how documentation depends on the availability, structure and continuity of organizational knowledge.

RESULTS

The analysis shows that documentation under the EU Artificial Intelligence Act cannot generally be produced as an isolated compliance activity at the end of the development or procurement process. For high-risk AI systems, the relevant obligations concern information that arises throughout the system's lifecycle. Consequently, compliance depends on whether this information is continuously generated, attributed to responsible actors and maintained in an accessible form.

This becomes particularly apparent in relation to the risk-management system required under Article 9 of the EU AI Act. Risk management is conceived as a continuous and iterative process extending throughout the lifecycle of a high-risk AI system. Article 9 requires providers to examine the risks associated with a high-risk AI system throughout its lifecycle. The assessment covers risks that are already known, risks that may emerge during use, and risks linked to reasonably foreseeable misuse. Where such risks are identified, appropriate steps must be taken to address them (EU, 2024, Art. 9). The fulfilment of this obligation presupposes more than a final risk assessment. Providers must therefore retain information concerning identified risks, testing procedures, mitigation decisions and subsequent changes to the system. Where this knowledge is distributed across technical, legal and operational units without a common structure, the continuity required by Article 9 becomes difficult to demonstrate.

Article 11 establishes a separate but closely connected requirement concerning

technical documentation. For high-risk AI systems, such documentation must be prepared before the system is placed on the market or put into service and must subsequently be kept up to date (EU, 2024, Art. 11). Annex IV specifies that the technical documentation must contain information on, among other matters, the intended purpose of the system, its development methods, system architecture, data requirements, testing and validation procedures, performance characteristics and the risk-management system. These information categories correspond to different forms of organizational knowledge. Some originate from developers and data specialists, while others arise within legal, compliance, quality-management or operational functions. The legal requirement therefore creates a need to combine knowledge that would otherwise remain separated across organizational units.

The record-keeping obligation under Article 12 adds a temporal dimension to this structure. High-risk AI systems must technically permit the automatic recording of events over the lifetime of the system, insofar as this is necessary to ensure an appropriate level of traceability (EU, 2024, Art. 12). Although logs may help reconstruct how a system behaved in a specific case, their mere existence does not make the documentation sufficiently informative. They must be linked to contextual information, including the system version, the relevant input conditions, identified anomalies and any subsequent human intervention. From an organizational perspective, effective record-keeping therefore depends not only on technical logging capabilities, but also on processes through which recorded events are retained, interpreted and connected to the decisions taken by responsible actors.

A further knowledge-related requirement follows from Article 13. High-risk AI systems must be accompanied by instructions for use containing information that enables deployers to interpret the system's output and use it appropriately (EU, 2024, Art. 13). This includes information on the system's intended purpose, level of accuracy, known limitations, foreseeable risks and the human-oversight measures required. Such information must be presented in a form that is comprehensible to deployers. The requirement therefore involves a transfer of knowledge from the provider to the deploying organization. If the information supplied cannot be translated into internal procedures, allocated responsibilities and practical user guidance, the formal provision of instructions does not by itself ensure that the system can be operated in a sufficiently informed and traceable manner.

The analysis also reveals that documentation obligations differ according to the role of the organization. Providers are primarily responsible for establishing and maintaining the technical documentation required under Article 11. They must also retain the documentation referred to in Article 18 for a period of ten years after the high-risk AI system has been placed on the market or put into service (EU, 2024, Art. 18). Deployers, by contrast, must use high-risk systems in accordance with the instructions for use, assign human oversight to appropriately competent persons and, where logs are under their control, retain those logs for a period appropriate to the intended purpose and generally for at least six months (EU, 2024, Art. 26). A company may therefore require different knowledge processes depending on

whether it develops, substantially modifies, supplies or deploys an AI system.

This distinction is particularly relevant in organizational practice because the necessary information is often held by different actors. Providers may possess detailed knowledge of the model, its development and the validation procedures applied. Deployers, by contrast, are more familiar with the operational environment, the persons affected and the outcomes observed during use. Neither perspective is sufficient on its own. Effective documentation therefore depends on structured interfaces between the documentation provided by the provider and the knowledge generated during deployment.

The findings further indicate that documentation deficits often arise not because no information exists, but because information cannot be connected across time and organizational boundaries. Risk assessments may be stored separately from technical documentation; logs may not be linked to the version of the system that generated them; and operational incidents may not be incorporated into later risk evaluations. Under these circumstances, individual documents may formally exist while the overall decision and development process remains difficult to reconstruct.

From a knowledge-management perspective, the legal obligations can therefore be translated into several interconnected processes: knowledge identification determines which information is legally relevant; knowledge capture records data sources, design choices, risks and changes; knowledge storage preserves documentation and logs; knowledge distribution ensures that providers, deployers and oversight personnel receive the information necessary for their respective functions; and knowledge application enables this information to influence risk mitigation and human oversight. The EU AI Act does not explicitly describe these activities as knowledge management. Nevertheless, its documentation architecture presupposes that they are performed in a structured and continuous manner.

Taken together, the results show that documentation under the EU AI Act is not merely the production of individual records. It constitutes an organizational knowledge infrastructure through which technical development, risk assessment, operational experience and human decisions become traceable. Where these knowledge processes are fragmented or dependent on individual actors, compliance remains vulnerable even where formal documentation templates exist. Structured knowledge processes, by contrast, help organizations preserve the continuous chain of information needed for traceability, accountability and regulatory supervision.

DISCUSSION

The results outlined above go beyond documentation as such. They also point to a connection that is not always immediately visible, namely the way in which legal requirements and organizational structures interact. Legal provisions are often formulated at a relatively abstract level. How they are implemented, however, seems to depend on conditions that remain in the background and are not always explicitly addressed.

One of these conditions concerns the availability of knowledge. Documenta-

tion presupposes that information about data, models and processes exists in a form that can be accessed and interpreted (Probst, Raub, Romhardt, 1999; EU, 2024, Arts. 11, 12). This is not always the case in practice. Knowledge may be distributed across different units, stored in different formats or tied to specific individuals. Under such circumstances, even clearly formulated requirements can be difficult to implement in a consistent way.

This changes how documentation can be understood. Rather than being an additional step that follows the development or use of AI systems, it appears to be linked to processes that need to be in place from the beginning. In this sense, documentation does not start at the point where information is recorded, but earlier, where knowledge is generated and structured. Documentation does not operate as an isolated activity. It emerges from underlying knowledge processes and therefore reflects how knowledge is organized within the organization (Nonaka, Takeuchi, 1995; Probst, Raub, Romhardt, 1999).

At the same time, this perspective has implications for how legal requirements are interpreted. If compliance is linked to such organizational conditions, the effectiveness of regulation cannot be considered in isolation. This does not necessarily call the legal framework itself into question. It rather indicates that its practical impact may differ, depending on how knowledge is structured and maintained within the organization.

This highlights a connection that is not always made explicit. Legal requirements and knowledge management do not operate separately, but intersect in ways that become visible when looking at how documentation is actually carried out in practice. This intersection becomes particularly relevant in the context of AI systems, where decisions are often difficult to reconstruct (Pasquale, 2015) without a corresponding knowledge base and where structured knowledge processes are required to ensure traceability and accountability (EU, 2024, Arts. 11, 12; EU, 2016, Art. 5).

CONCLUSION

The considerations above indicate that documentation requirements in the context of artificial intelligence cannot be understood in isolation. They are closely linked to the way knowledge is generated, structured and maintained within organizations. Where such structures are missing or only partially developed, legal obligations remain difficult to implement in a consistent manner.

Documentation does not operate as a separate requirement. It depends on underlying knowledge processes that must already be in place, even if they are not always explicitly visible. In this sense, knowledge management does not merely accompany the use of AI systems, but forms part of the conditions under which legal requirements can be fulfilled. It can therefore be understood as a prerequisite for ensuring traceability and accountability in the use of AI systems (EU, 2024, Arts. 11, 12; EU, 2016, Art. 5).

At the same time, this perspective points to a limitation that is not always ad-

dressed explicitly. Regulatory frameworks define what needs to be achieved, but they do not fully account for the organizational conditions on which their implementation depends. How these conditions are shaped may therefore have a significant influence on the practical effectiveness of such regulation.

Against this background, the relationship between documentation and knowledge processes emerges as a central element of regulatory implementation. It does not resolve all open questions, but it indicates a direction in which further consideration may be necessary, particularly in view of the increasing integration of AI into organizational practice.

NOTES

1. The EU Artificial Intelligence Act refers to Regulation (EU) 2024/1689 of the European Parliament and of the Council.
2. The term “documentation” is used here in a broad sense, including not only formal records, but also internal processes of capturing and maintaining information over time.
3. References to organizational knowledge processes include, for example, the handling of data sources, model development and decision-making procedures within companies.
4. The analysis focuses on organizational implementation and does not aim to provide a complete doctrinal interpretation of the relevant legal framework.

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**ДОКУМЕНТАЦИЯТА КАТО ПРАВНО ИЗИСКВАНЕ:
РОЛЯТА НА ПРОЦЕСИТЕ НА УПРАВЛЕНИЕ НА ЗНАНИЕТО
ПРИ ПРИЛАГАНЕТО НА ЗАКОНА НА ЕС
ЗА ИЗКУСТВЕНИЯ ИНТЕЛЕКТ**

Резюме: Използването на изкуствен интелект в организациите често се разглежда предимно от технологична гледна точка. В същото време нарастващите регулаторни изисквания показват, че внедряването на такива системи е тясно свързано с въпроси на документацията и отчетността. Това поставя въпроса как организациите са в състояние да създават и поддържат знанието, необходимо за изпълнение на тези задължения.

Законът на ЕС за изкуствения интелект допълнително засилва този проблем. Изискванията, свързани с документацията, управлението на риска и воденето на записи, налагат систематично събиране и структуриране на информацията относно данните, разработването на модели и процесите на вземане на решения. Тези изисквания не могат да бъдат изпълнени единствено чрез технически решения. Тяхното прилагане зависи от това дали съответното знание е налично и може да бъде достъпно на практика.

В този контекст документацията се явява по-малко като формално изискване и повече като въпрос за начина, по който знанието се управлява в рамките на организацията. Когато знанието е фрагментирано или непълно, правните изисквания остават трудни за последователно прилагане. За разлика от това, структурираните процеси на управление на знанието осигуряват проследимост и подпомагат отчетността.

Ключови думи: управление на знанието; задължения за документация; регламент на ЕС за изкуствения интелект; организационни процеси на знание; управление на изкуствения интелект

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