WGISTA

Working Group on Impact of Science and Technology on Auditing

INTOSAI Working Plan WGISTA 2026 – 2028

2026 – 2028

WGISTA 5th Annual Meeting (6-7 May)- Washington USA

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Overview

The INTOSAI Working Group on Impact of Science and Technology on Auditing (WGISTA) supports Supreme Audit Institutions (SAIs) in addressing the challenges posed by rapid developments in science and technology. It aims to help SAIs develop auditing tools and methods that are relevant in the digital age.

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Vision and Mission

Vision

WGISTA envisions empowering SAIs by building their capacities and providing them with the tools and knowledge to leverage advances in science and technology, ultimately leading to a qualitative improvement in auditing methodologies and greater adaptability to the evolving digital environment.

Mission

WGISTA's mission is to enable SAIs to understand the impact of scientific and technological developments and to enhance their capabilities to effectively incorporate these developments into their auditing practices.

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Goal # 1

Enhance cooperation among SAIs and WGISTA Working Group members through research and knowledge sharing

Objective 1 :

Launching the WGISTA Working Group's annual magazine for knowledge sharing.

aims to share WGISTA activities, analytical articles, case studies, innovative tools, and knowledge between experts.

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key activities

- Publish first edition of WGISTA magazine.
- Form a regional editorial board.
- Prepare procedural rules for publication.

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Objective 2:

- preparing research papers and articles for publication and circulation in all magazine and publications

Focuses on the impact of emerging technologies (AI, Blockchain, Big Data, etc.) on public sector auditing

key activities

- Encourage members to prepare research papers.
- Supervise a team to create procedural rules.
- Periodically update rules

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Objective 3 :

Launching the WGISTA competition.

Encourages innovation in using emerging technologies in auditing.

key activities

- Offer categories for Best Research Paper and Best Innovative Tool or Methodology.
- Provide financial rewards and publication opportunities as prizes.

Goal #2

Enhance the capabilities of SAIs to audit Emerging Technologies

Objective 1 :

Cooperation with relevant international organizations and entities.

Key activity :

Concluding cooperation protocols with institutions, entities, and academic institutions to enhance the group's outputs.

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Objective 2 :

Strengthening the ethical frameworks for the use of emerging technologies in the public sector.

Enhances SAIs' capacity to audit emerging technologies within ethical rules.

key activities

- Organizing virtual seminars on Ethics of Using Emerging Technologies.
- Organizing webinars on Artificial Intelligence in Government Auditing: Navigating the Positive Impacts and Avoiding Potential Risks

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Goal #3

Developing practical tools and guidelines.

Objective 1:

Preparing and issuing a glossary of key terms related to Emerging Technologies and their uses.

Objective 2:

Designing an emerging technologies audit matrix.

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key activities

Organizing training sessions and seminars on:

- The impact of digitizing government services on auditing methodologies and methods.
- Auditing in the Blockchain era: Challenges and Opportunities.
- Quantum Computing: Opportunities and Challenges Facing Auditing.

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Goal # 4

Enhancing auditors' understanding of the importance of science and its impact on auditing.

Objective 1 :

Providing basic knowledge Auditing Identity Verification Technologies in Public Services

Addresses the growth of biometric authentication and digital ID systems.

Focuses on citizen privacy, data security, and equitable access.

Key activities:

Organizing a specialized webinar with cybersecurity experts.

Objective 2:

Providing basic knowledge in Technologies to Mitigate Climate Change

Covers technologies like weather modification, and environmental monitoring.
Aims to support SAIs in auditing climate mitigation investments and assessing risks.

Key activities:

- *Launching technical papers and webinars on climate engineering and environmental sensors.*
- *Integrating Sustainable Development Goals (SDGs) into audit planning.*

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Goal # 5

Updating the database of experts in the field of emerging technologies.

Key activities

- Prepare criteria for classifying an "expert".
- Collecting data from multiple sources and updating the expert database periodically.
- Designing a flexible data model for experts' information.
- Classifying experts by technology field.
- Utilizing experts to support the working group's projects.

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Thank You