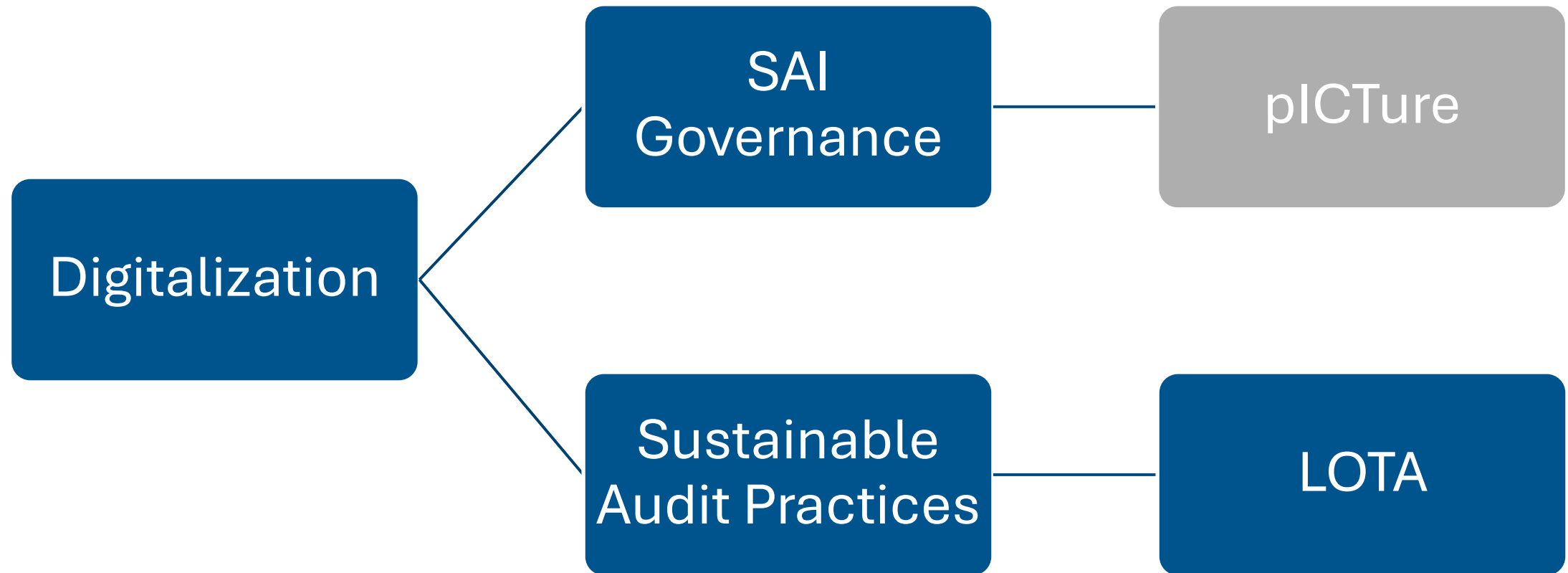**Supporting SAIs in using technology in audits and auditing the use of technology by government**

IDI Strategic Plan 2024-2029

Digitalization is one of the strategic priorities

DIGITALISATION

Enhance the use of Technology in SAI Governance

Enhance the use of Technology in SAI audit practices

SAI Contribution to Better Use of Technology by Governments

IDI Initiatives to support digitalization

Leveraging on Technological Advancements (LOTA)

SAIs stay relevant by a) leveraging on and b) auditing technological advancements

LOTA Talks
Global Summit

LOTA Publications
LOTA Scan,
Demystifying
Technologies
IT Audit Handbook

LOTA Pioneers
Support for the development of leaders, auditors and systems for auditing technology

SAI Audit Analytics (2025)
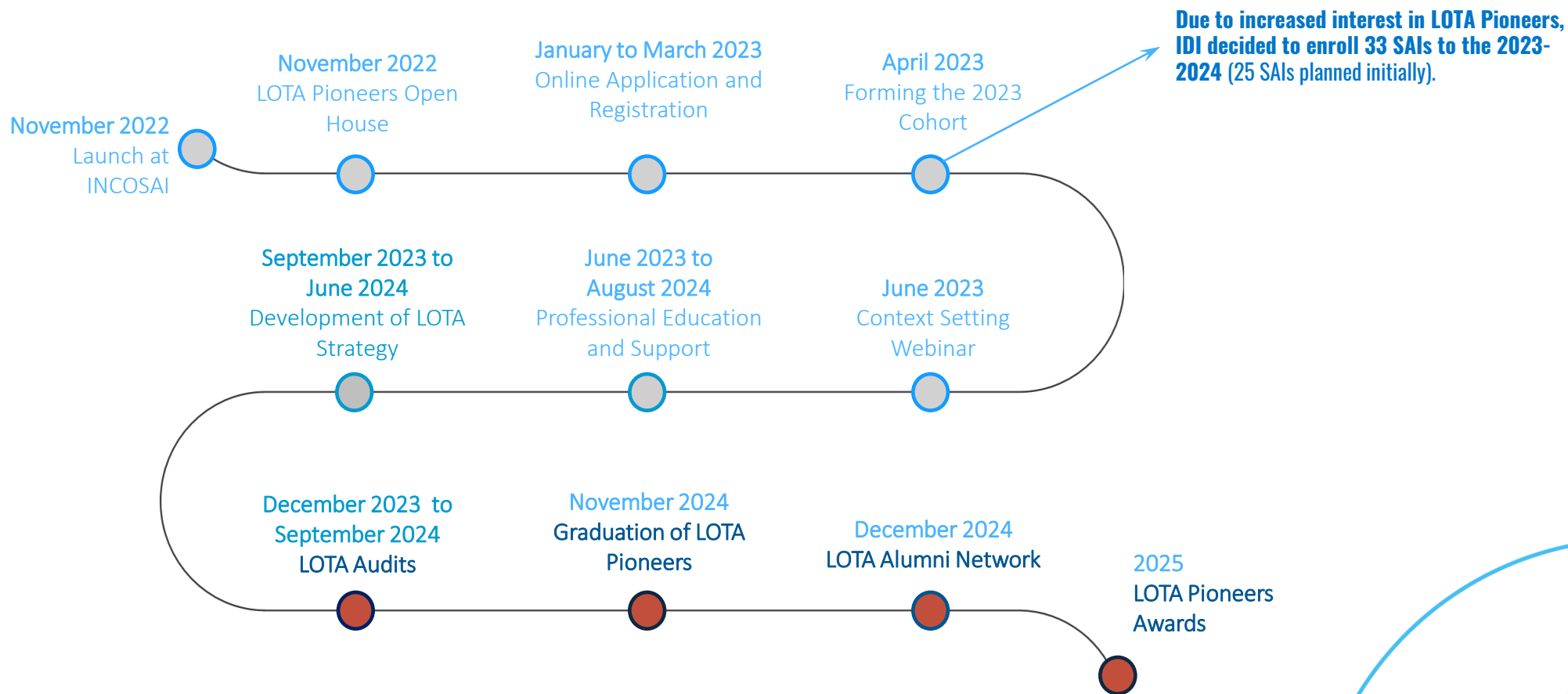SAI Technology Auditors (2026)
Sustainable Technology Audit Practices

LOTA Connect

Network , Continuing Professional Development and CoP

Leveraging On Technological Advancements

LOTA Pioneers 2023-2024

November 2022
Launch at INCOSAI

November 2022
LOTA Pioneers Open House

January to March 2023
Online Application and Registration

April 2023
Forming the 2023 Cohort

Due to increased interest in LOTA Pioneers, IDI decided to enroll 33 SAIs to the 2023-2024 (25 SAIs planned initially).

September 2023 to June 2024
Development of LOTA Strategy

June 2023 to August 2024
Professional Education and Support

June 2023
Context Setting Webinar

December 2023 to September 2024
LOTA Audits

November 2024
Graduation of LOTA Pioneers

December 2024
LOTA Alumni Network

2025
LOTA Pioneers Awards

LOTA Pioneers 2023-2024

Initiative to create a pool of change agents who will bring technology to SAI's audit world.

1. Enhanced of technology auditors' **competencies**

2. Developed **technology audit strategic plans**

3. Conducted **technology audits**

4. Used **technology** to conduct audits

5. Built a **community** of technology auditors

LOTA Pioneers 2023-2024

The 2023-2024 LOTA Pioneers had great coverage in terms of geographies and inclusion

It consisted of 33 SAIs (66 Pioneers) on the 2023-2024 batch (25 SAIs planned initially)

As of January 2025, Pioneers completed:

- 19 technology audit reports

- 17 strategic technology audit plans

Argentina	Kosovo	Serbia
Bhutan	Liberia	Sint Maarten
Cayman Islands	Maldives	South Africa
	Mexico	St Kitts and Nevis
Costa Rica	Mongolia	
Djibouti	Namibia	The Bahamas
Ecuador	Nepal	
Egypt	North Macedonia	Trinidad and Tobago
Georgia		
Guatemala	Oman	Tuvalu
Guyana	Pakistan	Zambia
Indonesia	Peru	Zimbabwe
Kenya	Philippines	

Audits by LOTA Pioneers

- **Performance audit of effectiveness of sustainable management of basic services in intermediate cities -** Use of geo maps and big data analysis for assessing the effectiveness of service delivery in seven key areas(Costa Rica)

- **Compliance Audit of the Regional Public Electricity Service Company** – Reviews financial and operational compliance in the energy sector to ensure accountability. (Peru)

- **Efficiency and Effectiveness of Treasury Financial Management System (TFMS)** – Evaluates the Treasury Department's financial system to ensure transparency and efficiency. (The Bahamas)

- **Compliance Audit on Reviewing Contracts with Artificial Intelligence** – AI-driven auditing process for transparency and efficiency in public sector agreements. (Mexico)

- **Performance Audit of e-RaLIS** – Assesses whether Bhutan's electronic vehicle registration and licensing system meets business and regulatory requirements. (Bhutan)

Audits by LOTA Pioneers

- **Audit of the Safe City Authority** – Evaluates the effectiveness of security and surveillance infrastructure in urban safety programmes. (Pakistan)

- **Performance Audit of Farm Registry** – Analyzes the efficiency and reliability of agricultural data records for better policymaking. (Georgia)

- **Audit on the 'Digital Mongolia' Initiative** – Evaluates the progress and effectiveness of Mongolia's digital transformation efforts. (Mongolia)

- **IT Audit of The Automated System for Customs Data (ASYCUDA)** – Assesses security, efficiency, and reliability of customs data management. (Kosovo)

- **Data Analysis and Systems Audit on the Provision of Equitable Social Protection Services** – Uses data analytics to evaluate cash transfer and subsidy programs for vulnerable populations. (Zambia)

- **IT audit on financial management system of universities –** Audit of general and application controls in processing of financial transactions and producing financial statements (Kenya)

LOTA Pioneers Certificates and Awards

- **LOTA Pioneers who graduated successfully received completion certificates.**

- **LOTA Pioneers Awards** for Tech Audit strategy and Technology Audit

LOTA Talks Webinar Series

Annually organized inspirational talks by experts and visionaries from both the public and private sectors.

2021
Healthcare Audit Analytics

2022
Getting More from Audit in the Digital Age

2023
Cybersecurity

2024
Continuous Auditing

2025
Artificial Intelligence

The recordings of the events are found in the LOTA Talks Resource Library.

The Global Summit on SAIs' Audits Contribution to Sustainability and Digitalization (Nov 2024, Tbilisi) explored SAIs' role in digital governance, sustainability, and inclusivity.

300 Leaders, auditors, and stakeholders from 30 countries gathered to discuss adapting SAIs to global digital trends.

Technology in Sustainable Audit Practices

Data Analytics for Non-tech Auditors
Feb 24 – 28, 2025, online

Sustainable Performance Audit Practices

Professional education in Data Analytics foundation for 180 SAI Auditors from six SAIs participating in IDI-ADB Sustainable Performance Audit Practices for non-technical SAI auditors.

Work together with SAI Timor Leste to use LOTA scan for assessing the SAI's capacity to integrate CAATs and Data Analytics into financial audits.

Looking Ahead

SAI Audit Analytics (2025 onwards)

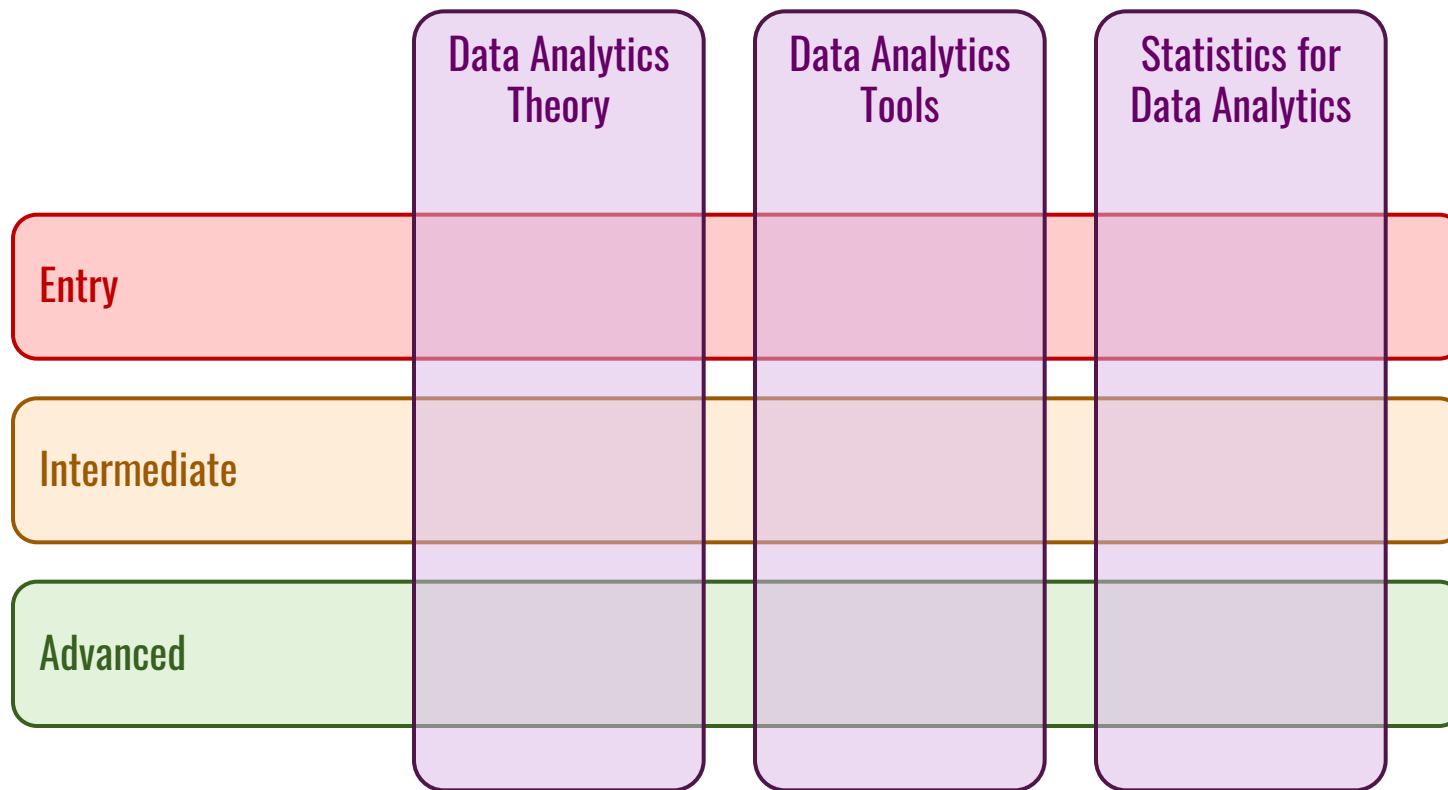SAI Technology Auditors (2026 onwards)

Sustainable Technology Audit Practices
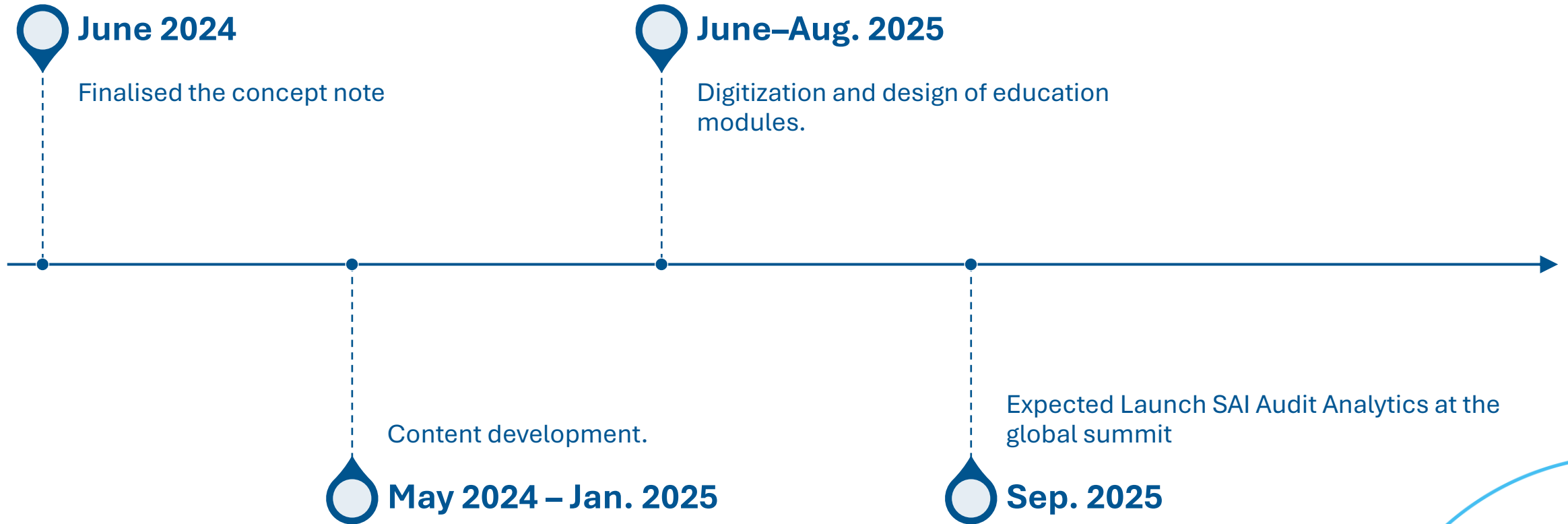
Global Summit on AI and Technology, September, India

SAI Audit Analytics

A critical mass of SAI Auditors competent in the use of data analytics, including artificial intelligence contributing to sustainable audit practices.

	Data Analytics Theory	Data Analytics Tools	Statistics for Data Analytics
Entry			
Intermediate			
Advanced			

SAI Audit Analytics Timelines

June 2024

Finalised the concept note

June–Aug. 2025

Digitization and design of education modules.

Content development.

May 2024 – Jan. 2025

Expected Launch SAI Audit Analytics at the global summit

Sep. 2025

SAI Technology Auditors

SAI Auditors competent in auditing the government's digital transformation – Digital plans, use of traditional and emerging technologies.

High-quality and high-impact SAI Technology Audits adding value

SAI Technology Audits

Blockchain	Cyber security	AI	Cloud computing	ERP

Sustainable Technology Audit Practices

Raising Technology Audit Profile

Strategic & Annual Audit Planning for technology audits

Growing Competent Technology Auditors

System of managing quality of technology audits

System for follow up and facilitating audit impact of technology audits

ISSAI Compliant Technology Audit Methodology

Pilot Technology Audits

Engagement with Stakeholders

Partryerships and Stakeholder Engagement

INTOSAI Stakeholders

- INTOSAI General Secretariat
- Working Group on IT Auditing (WGITA)
- Working Group on Big Data (WGBD)
- Working Group on Impact of Science and Technology on Auditing (WGISTA)
- Capacity Building Committee (CBC)
- INTOSAI Regions

Development Partners

- Inter American Development Bank (IDB)
- Asian Development Bank (ADB)
- World Bank (WB)
- Global Affairs Canada

Professional Bodies

- Information Systems Audit and Control Association (ISACA)

Civil Society Organizations

- Artificial Intelligence for Development Agency (AI4DA)

INTOSAI Development Initiative (IDI)
Stenersgata 2, 0184 Oslo, Norway
www.idi.no