INTOSAI

Working Group on Evaluation of Public Policies and Programs (WGEPPP)

EIDGENÖSSISCHE FINANZKONTROLLE
CONTRÔLE FÉDÉRAL DES FINANCES
CONTROLLO FEDERALE DELLE FINANZE
SWISS FEDERAL AUDIT OFFICE

Innolab 1

Adding value with data analytics

Emmanuel Sangra SFAO

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Room 302

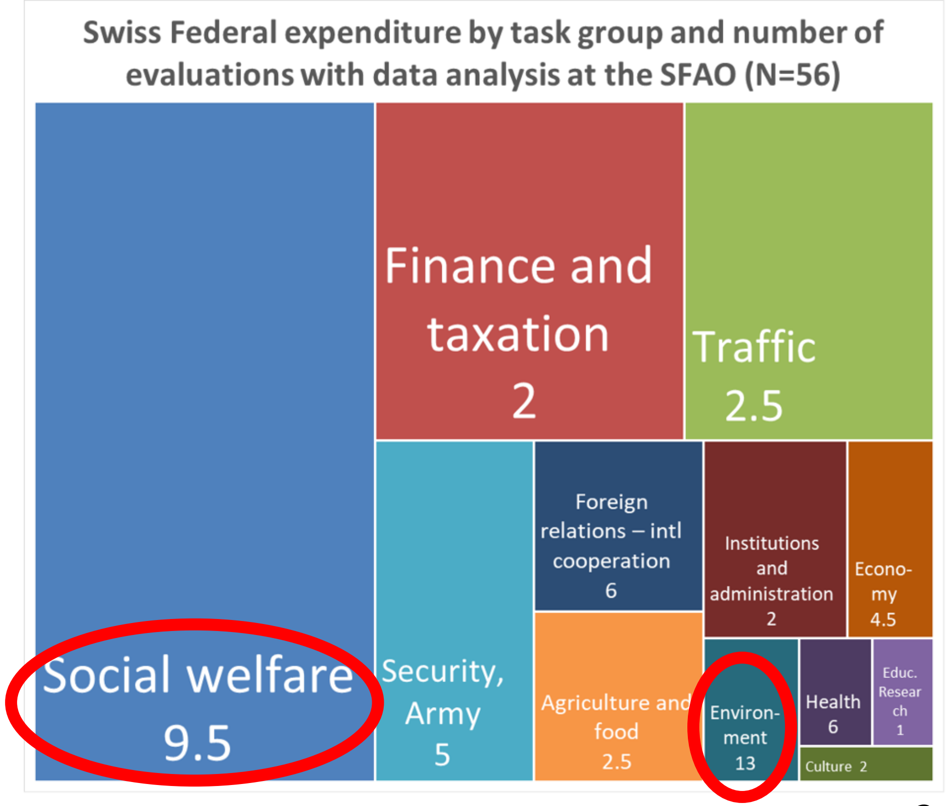
Information from the participants

In which fields does your SAI often carry out data analysis as part of evaluation or performance audits?

Policies that operate with subsidies or financial assistance

- Labour market and working life (Sweden)
- Environment, social welfare (Switzerland)
- Social, economic, environmental (France)
- The use of data analytics is widespread (USA, India)

It depends a lot on the composition of the audit team (Austria)



Information from the participants

Can you give us one or two examples of data analyses that have produced interesting and useful results and saying why?

- Comparisons of data from similar organizations in different regions (hospitals, employment agencies, schools, education quality etc.).
- Classifying patients to ensure they are referred to the correct care or medical social services facilities / waiting time in the hospitals
- Analyzing different databases of subsidies to identify people who receive double subsidies.
- Geospacial analyzing of mining - with satellite imagery detecting mining taking place outside of the officially leased area, checking the correctness of the material reported as extracted (tax evasion…) monitoring environmental degradation over time (specular and ubiased evidence)

Has your SAI developed decision-making criteria to facilitate the work of its auditors regarding the decision of whether or not to carry out a data analysis?

- General: no - decision of the Audit Team depending on the availability of data and the possibility of staffing a specialist. Trying to answer the question : how might data analysis contribute to the project?
- In USA quite systematically when data are available. GAO assesses the methodology that would provide sufficient and appropriate evidence and that are not prohibitive due to time or resources
- In France, each audit or evaluation begins with a "framing note"; data scientists are usually involved to identify potential data and types of statistical analyses.
- In Switzerland, we select topics for the annual program where we think there is good potential for data analysis and delegate a data analyst to assist the audit manager if he or she is not a specialist.

Does your SAI systematically examine whether agencies or administrative units make sufficient use of their data to measure the impact of the policies they implement?

- No. It is done only when there is a special audit and it is a reoccur-ring recommendation if we find problems.
- GAO does examine the appropriate use of data at agencies and often conduct or suggest illustrative analysis to encourage the effective use of data.
- Typical problem is data are not reliable and some auditees do not collect sufficient data. The lack of clarity on how to use data leads to gaps in its quality and credibility.

Could you provide examples of innovations in data analysis that add value for auditees and citizens?

- Publishing interactive dashboards on audits to show the individual impact to citizens or other stakeholders (Czechia)
- Publishing data in a dashboard about financial measures to support during Covid, or about sustainability of pension system (Austria)
- Integrating data from different administrative entities — such as the social service, employment services, and civil registration — to better target social program beneficiaries (Algeria)
- Data analysis in order to facilitate the work of auditors (reading a lot of pdf documents and tables coming from 2700 municipalities (Sweden)
- Data analysis to weed out false positives and focus on the real interesting cases (Sweden)
- Using public available technology - satellite imaging – AI for faster reporting (India)
- Connect portal to facilitate real time engagement between SAI and auditees (India)

4. Two groups to generate innovations…

Adding value with data analytics

Group 1: Innovations for choosing better topics for your SAI's annual program

Group 2: Innovations to encourage auditors to carry out data analysis

INNOVATIONS FOR CHOOSING BETTER TOPICS FOR YOUR SAI'S ANNUAL PROGRAM

MORE EFFORT BEFORE DECIDING THE ANNUAL PROGRAM !

- Making strategy for some years : ex. exclusion, inclusion, SDG
- Analyzing citizen interests
- Being aware of the data available and of their access
- Using the budgetary period to obtain information.

INNOVATIONS TO ENCOURAGE AUDITORS TO CARRY OUT DATA ANALYSIS

WHERE SAI’S ARE

Data Analysts → Auditors → Decisions Makers

THE MISSING LINKS

THE POWER OF COMMUNICATION

WORKING RELATIONSHIP BETWEEN THE ANALYST AND AUDITORS

IF THERE IS NO DATA, CREATE THE DATA

- Conduct META evaluation that looks at data gaps.
- Have 2-3 people help auditors make opinion polls whose response could be analyzed by auditors to build courage in data handling

AVOID COMPLEX ANALYSIS AND REPORTS THAT DECISION MAKERS MAY NOT UNDERSTAND

ENGAGEMENTS

- Build a group of the three key players to bridge the gaps in the data and reporting.
- Select interested auditors for training for example signing up for trainings and capacity building in data analysis: IDI-PESA (Professional Education for SAI Auditors) – Important topic: how to validate data (go through the data management cycle).
- Benchmarking with SAIs (SAI India) that are working on advanced in employing data analysis in PA auditing
- Make use of AI tools to help identify the best way to present the analysis results
- Have platform between SAI's where they share their innovative ideas and progress in implementation.

THANK YOU