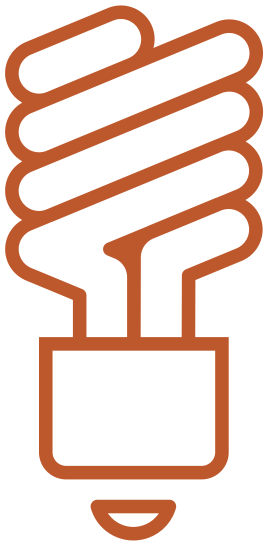
Strengthening Synergies Between Auditors and Data Analysts

BUILDING A DATA ANALYSIS CULTURE IN SAI

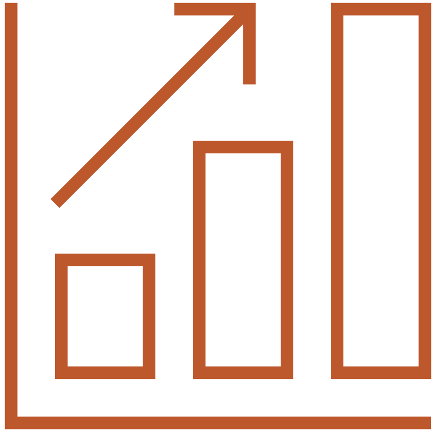
Introduction & Main Topic

How to connect data specialists, analysts, and auditors.

Goal: Make data analysis a natural part of audit work, not a separate discipline.



Why Strengthen Synergies and Data Analysis Culture?



- Enhances the impact and quality of audit outputs, broadens the perspective on audited entities, and enables auditing more entities at once.

- Integrating analytical perspectives into audits brings higher efficiency, added value, and inspiration for new approaches.

- Leads to faster and more accurate results and improves communication and knowledge sharing within the team.

How to Achieve These Goals?

- Open communication, knowledge sharing, and motivating colleagues is necessary.
- It is important to involve a data analyst in the audit from the very beginning and to educate all team members about the benefits of data analysis.
- Management support and commitment are crucial for successful change.
- Flexibility in time and resources is needed, as new approaches may involve risk and uncertainty.

Preconditions and Success Factors

- Motivated and open-minded colleagues, willingness to learn and collaborate.
- Legal framework and agreements for data access (e.g., data warehouses, contracts with data providers).
- Clear division of roles within the team, and strong support from leadership.
- Planning for data analysis already at the audit preparation stage, not only during the audit itself, but staying aware and flexible and open to new sources.

Ideal State and Future Vision

- Data analysts are part of every team and have full management support.
- Audit outputs include not only descriptive data but also advanced statistical analyses.
- Effective collaboration between auditors and analysts—no longer separate worlds, but one team (not THEY but WE).
- Mutual learning and experience sharing across teams becomes a standard practice.

Barriers and Challenges

- Lack of time, data resources or funding and sometimes lack of motivation.
- Legal restrictions on data access and the need to change the mindset—not separating the roles of analyst and auditor but connecting them.
- The necessity to plan data analysis from the very beginning of the audit.
- Need for flexibility and willingness to try new approaches, even with uncertain outcomes.

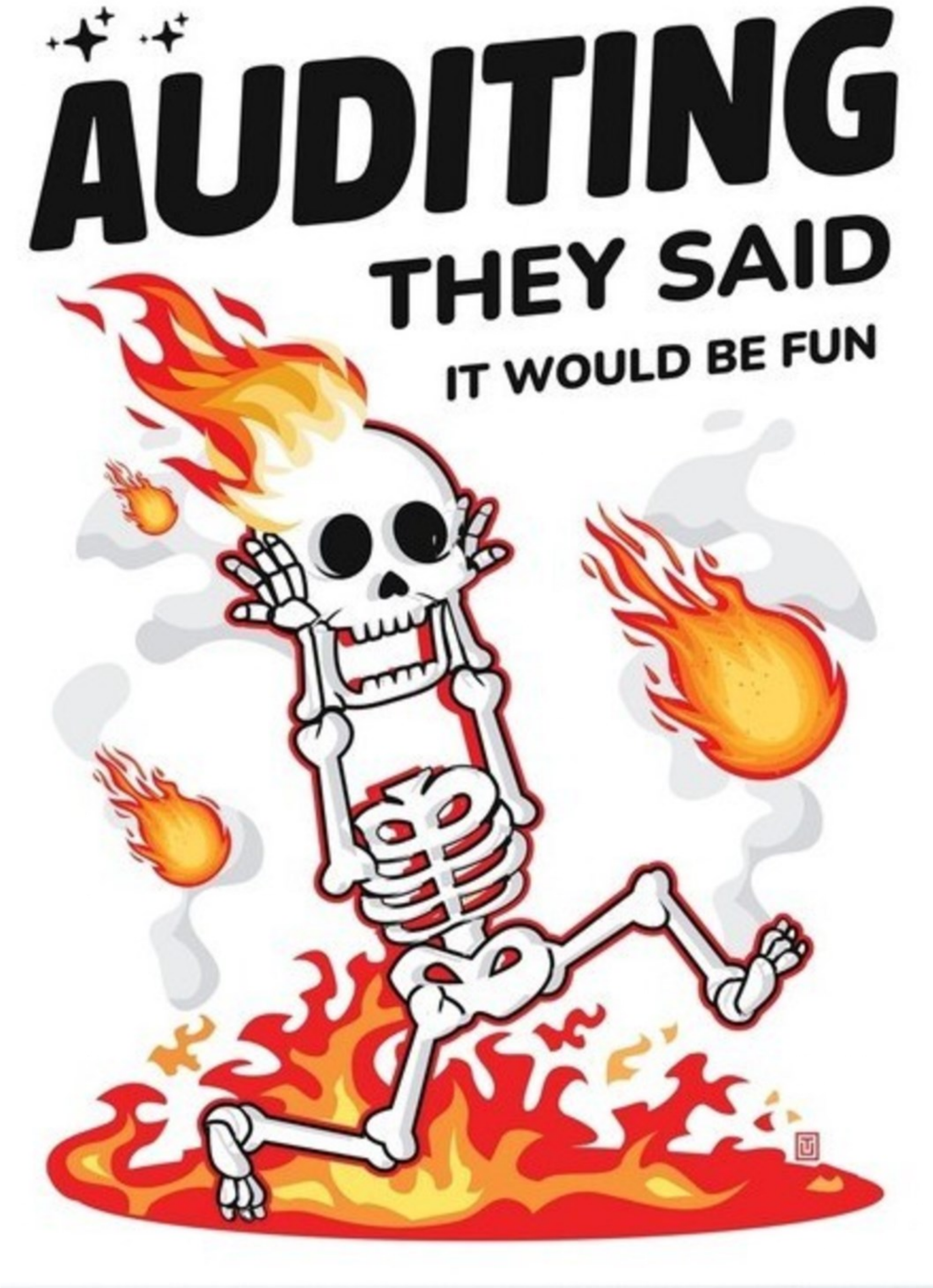
Conclusion

Key to success: broaden awareness of auditing work among data analysts and analytical work within auditors

Requires strong management support, open communication, and willingness to learn new things

Open-minded approach to trying new tools and experimenting

Target: higher quality audit work, effective processes, better collaboration, and greater added value for the organization



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