INTOSAI WGEPPP Forum 2025 – Minutes

1. Keynotes

Keynote 1 – Making a Difference Through Data, Prof Dr Julia Lane, NYU Wagner Graduate School of Public Service

- Democratising data is essential: Making a real difference through data requires democratising access, problem definition, measurement, and analysis, ensuring that data serves communities, not just institutions.
- New data brings new opportunities and responsibilities: The emergence of large-scale, real-time data offers immense potential for public policy evaluation, but also demands new skills, governance models, and ethical frameworks.
- Evaluation must be community-driven: For evaluations to be impactful and adopted, they must be designed with stakeholder engagement, reflecting real-world needs and local contexts.
- Building a new data ecosystem through development of national data platforms, services, and communities that support collaborative, transparent, and inclusive data use.
- From data to action: The keynote concluded with a call to embed data analysis into everyday audit and evaluation practice, not as a technical add-on, but as a strategic tool for accountability, learning, and change.

Keynote 2 – From Data to Action: Building a Data-Driven Culture in SAIs, Jacob Sjöberg, Swedish National Audit Office

- Addressing the Relevance Gap: The SNAO identified a disconnect between its audit reports and societal expectations. Reports were often intuition-based rather than data-driven, prompting a strategic shift towards analytical rigour.
- Culture Change Requires Behavioural Shifts: Building a data-driven culture is not merely a technical endeavour. It demands sustained behavioural change. One-off initiatives are insufficient; transformation must be embedded in everyday practices.
- Four Pillars of Data Capability: The SNAO's approach was structured around four enablers: 1. Skills, 2. Processes and organisational design, 3. Methodologies and use cases, and 4. Infrastructure. These elements were developed in tandem to support long-term change.
- From Strategic Bets to Iterative Learning: Initial progress relied on bold decisions and strong leadership. Over time, the focus shifted to experimentation and continuous learning, exemplified by the creation of the innovation lab TIDA.
- Purpose and Narrative Drive Engagement: A clear mission to translate technology into societal value was essential. A compelling narrative helped overcome resistance and fostered staff engagement throughout the transformation.

2. Member and Observer Survey on Use of Data Analytics in SAIs

Summary of the Survey Results on Use of Data Analytics in SAIs:

- Data analytics is increasingly used but not yet systematically embedded in most SAIs. While some institutions have made it a strategic priority, many still apply it on a case-by-case basis.
- Data visualisation and digital surveys are the most commonly used methods, whereas advanced techniques such as machine learning and geospatial analysis are applied less frequently.
- Only a minority of auditors are actively involved in data analysis, and specialised data units are rare. This highlights a need for broader capacity building and organisational support.
- Key challenges include limited technical expertise, poor data quality, and outdated IT infrastructure, which hinder the expansion of data analytics in audit processes.
- Efforts to promote data analytics vary significantly across SAIs, with some investing in training and tools, while others lack structured initiatives.

3. Sessions

Session 1 – Vascular Stroke: Analysis of the Patient's Care Pathway (David Causse & Caroline Chabot, France)

- David Causse and Caroline Chabot presented France's audit on stroke care pathways, focusing on systemic inefficiencies, data gaps, and the use of predictive modelling to assess post-stroke disability. The audit combined administrative health data, machine learning, and pathway analysis to evaluate patient outcomes and resource allocation.
- Hospital discharge delays: Using data from the Via Trajectoire platform (2019-2023), the audit estimated that in 2023 alone, 173,212 hospital bed-days were unnecessarily occupied due to delays in transferring stroke patients to appropriate care facilities. Patients with behavioural or cognitive disorders faced significantly longer waiting times, highlighting inequalities in access to post-acute care.
- Disability classification using machine learning: The audit team trained a neural network model on national health data (2014–2019, 2022–2023) to estimate the severity of post-stroke disability where direct data were missing. While results aligned with existing literature, challenges included the continuous nature of disability and the underrepresentation of severe cases, which complicated model accuracy and interpretability.
- The results, not directly presented during the forum, were recently published on the Cour des comptes website.
- Cross-national relevance and data centralisation: France's centralised health data infrastructure enabled a uniquely comprehensive cohort analysis (2022-2024), covering emergency care, rehabilitation, home support, and institutionalisation. The auditors noted that such a transversal approach was rare internationally and could inform broader policy debates on stroke care efficiency and equity.

Session 2 – Language Training in a Russian-Language Basic School (Rauno Vinni & Kristi Loide, Estonia)

- Rauno Vinni and Kristi Loide presented Estonia's audit on Estonian language instruction in Russian-language basic schools, focusing on whether students acquire sufficient proficiency (B1 level) to continue their education in Estonian. The audit assessed national and local efforts, using statistical modelling and qualitative methods.
- Audit findings on student outcomes: Based on data from the Digital Estonian Education Information System (2005/06-2019/20), the audit found that many graduates failed to reach the expected B1 proficiency level. Logistic regression showed that exam results were a weak predictor of further education success. Survival analysis linked language proficiency to higher education attainment, but with notable disparities.
- Systemic shortcomings in governance and oversight: The Ministry of Education and Research had not actively steered or monitored Estonian-language education in Russian-language schools. Local governments did not require school staff to improve their Estonian proficiency, and teachers not meeting language requirements remained in post for extended periods.
- Data limitations and quality issues: While student exam results and education levels were reliable, teacher training and language proficiency data were either missing or questionable. Language Board inspection reports were stored on paper, limiting accessibility and analytical use.
- Missed opportunities for effective language instruction: The audit highlighted that promising teaching methods were underutilised, and that systemic reform is needed. For the upcoming transition to Estonian-only instruction (from September 2024), coordinated planning and realistic implementation strategies are essential.

Session 3 – Implementation of SDG 2: Addressing Obesity (Rebecca Vassallo, Malta)

- Rebecca Vassallo presented Malta's audits on SDG implementation, focusing on efforts to alleviate poverty (SDG 1) and address obesity (SDG2). Both reviews examined government efforts, coordination, and data systems through quantitative analysis and stakeholder engagement.
- Poverty review: Using EU-SILC microdata (2008-2018), the audit identified mixed progress, decreases in some poverty indicators (AROPE, material deprivation) but persistent challenges for vulnerable groups. It also noted gaps in data coverage, as official statistics exclude hard-to-reach populations, and recommended expanding indicators and qualitative evidence to capture "peripheral poverty." Complementary data sources, such as information from soup kitchens, reveal aspects of poverty not reflected in official censuses.
- Overweight Review: Based on EHIS and COSI data, the audit found persistently high obesity rates and unhealthy behaviours, such as low fruit and vegetable consumption and insufficient physical activity. Did not use microdata because there are many different variables that can impact obesity, and they wouldn't have much added value. The findings directly informed subsequent health policies, with many recommendations integrated by the Ministry of Health.

- Highlighted issues of data access, underrepresentation of vulnerable groups, and how to reconcile conflicting qualitative and quantitative evidence in SDG-related audits.
- The discussions revealed that some SAI's are met with resistance when trying to obtain microdata.

Session 4 – Government Measures for Cyclists (Joakim Hveem, Sweden)

- Joakim Hveem presented Sweden's audit on central government efforts to improve conditions for cyclists, focusing on infrastructure, accessibility, and the effectiveness of national policies. The audit was initiated in response to an increase in cycling accidents and combined geospatial analysis, accessibility modelling, and investment review to assess whether government measures aligned with parliamentary objectives.
- Audit findings: The audit concluded that central government efforts have been largely ineffective. Despite ambitious goals, regulations and infrastructure investments have not significantly improved cycling conditions. The Swedish Transport Administration and Transport Agency were found to lack strategic coordination and ambition.
- Accessibility study: A quantitative analysis of 2,484 commuting routes between urban areas revealed major shortcomings in traffic-safe cycling infrastructure. The state was responsible for 51 percent of deficient sections, although it only owns 30 percent of the total road distance. This mismatch highlighted a lack of prioritisation in state-managed infrastructure.
- Data and methodology: The audit used publicly available geospatial data from the National Road Database and Statistics Sweden. A consultancy-developed routing algorithm was adapted to classify roads by cycling suitability. Routes were analysed using multiple distance metrics, including shortest legal route, traffic-safe route, and car route, to assess accessibility gaps.
- Modelling commuting potential: A gravity-based heuristic was applied to estimate expected cycling traffic, factoring in population size and distance. This allowed the audit team to weight routes by their realistic commuting potential and identify areas with high demand but poor infrastructure.
- Policy implications: The audit provided new insights into the structural weaknesses of Sweden's cycling infrastructure and informed sharper criticism of government investment planning. It called for more targeted measures, better data integration, and stronger alignment between policy goals and implementation.

Session 5 – Interventions to Ensure Sustainable Water Quality (Helena Brotankova & Matej Lehovec, Czech Republic)

- Helena Brotankova and Matej Lehovec presented an audit on the effectiveness and efficiency of funds allocated to ensure sustainable water quality and reduce pollution from pesticides and nitrogen. Covering 2013–2020, the audit examined the implementation of two National Action Plans on pesticide use and reduction. 4 different entities were being audited.

- Despite significant expenditures by the Ministries of Agriculture, Environment, and Health, as well as the Hydrometeorological Institute, water quality had not improved over the seven-year period. The persistence of pollutants indicated weaknesses in coordination, data integration, and enforcement.
- The audit team worked with massive datasets (millions of records, hundreds of substances) from varied sources and formats (PDFs, CSVs, decrees), which required extensive filtering, merging, and standardization. They developed a complex analytical and visualization tool that allowed clearer interpretation of trends and concentrations using interactive maps and geospatial analysis.
- The team highlighted difficulties in managing diverse data types, ensuring clarity and accuracy in presentation, and bridging different professional approaches between auditors and data specialists.
- They created a tool that can be reused.

Session 6 – NEET Youth Services and Family Leave Reform (Sanni Hellman & Pietari Suomela, Finland)

- Sanni Hellman and Pietari Suomela presented an audit assessing how effectively the NUOTTI rehabilitation program supports NEET (Not in Education, Employment, or Training) youth in re-engaging with education and work. The study used linked register data from Kela and Statistics Finland, providing detailed information on participants' backgrounds, education, and income.
- Because traditional Difference-in-Differences assumptions did not hold, auditors used a Synthetic Difference-in-Differences (SDID) method to estimate the causal impact of the program, a novel approach for the NAOF. Finland has access to good microdata, but due to the lengthy obtention process, it is important to order it early in the audit. Even in a context with good quality data, most of the time is dedicated to the preparation of data for the analysis.
- The audit found that men's participation in education increased somewhat after the program, while no comparable effect was observed for women or for employment outcomes. Sensitivity analyses confirmed the robustness of the results, though small sample sizes and limited age ranges constrained generalizability.
- The audit attracted significant media and institutional attention, highlighting the value of methodological innovation in performance auditing. Key lessons included the importance of defining target and control groups precisely and ensuring that auditors fully understand both the data context and subject matter when applying advanced analytical methods.

Session 7 – Sustainability of the Pension System (Florian Perlot, Austria)

- Florian Perlot presented Austria's audit on the sustainability of its pension system, focusing on long-term financial viability, demographic trends, and the robustness of modelling approaches. The audit drew on national reports, projections, and data analysis to assess whether current pension policies are future-proof.

- Audit findings: Austria's pay-as-you-go pension system faces increasing pressure due to demographic shifts and rising expenditures. In 2023, public pension spending reached approximately 56 billion euros, with the federal budget covering shortfalls. The statutory retirement age is 65 for men and gradually increasing to 65 for women, but the effective retirement age remains lower.
- Reference framework: Sustainability is assessed against a reference path established in 2005 by the Old-Age Security Commission (ASK). Deviations from this path are monitored through mid- and long-term reports. The audit found inconsistencies in projections over time and questioned the reliability of long-term modelling due to changing assumptions and data limitations.
- Data and modelling challenges: Pension data are dispersed across various reports and formats, often only available as PDFs. The audit involved extensive data wrangling, recalculating estimates, and comparing models from different institutions, including the Ministry of Finance, the Fiscal Advisory Council, and the EU Ageing Report. Differences in definitions and methods complicated the analysis.
- Demographic variables: Key factors influencing sustainability include fertility rates, life expectancy, migration, and labour market participation. The audit highlighted that shrinking GDP expectations and rising pension costs could significantly increase the share of pensions in public spending.
- Presentation and tools: The audit team developed interactive dashboards and exploratory apps to visualise results and make complex data accessible to a wider audience. These dashboards were publicly available on the SAI's website, allowing users to explore the findings. The discussion concluded that, while such tools require significant effort and resources to develop, they can demonstrate substantial added value, particularly in large-scale projects.

Session 8 – Integrated Social Welfare Data (DTKS) Management (Ari Kristiana & Hanifah Safaria, Indonesia)

- Ari Kristiana and Hanifah Safaria presented an audit aimed at assessing the effectiveness of social welfare data management in the context of social assistance distribution programmes. The audit examined how the Integrated Social Welfare Data (DTKS) is managed and used to ensure that social benefits are accurately targeted to eligible recipients across multiple ministries.
- Using the BIDICS analytics system, auditors matched DTKS records with other administrative datasets (e.g. civil servant, business ownership, workforce, and electricity customer data) through NIK-based data linkage. This process revealed around 16 million ineligible entries (≈11%), including deceased individuals, high-income earners, and business owners who had received benefits.
- Auditors faced technical and data-format inconsistencies, addressed by combining SQL-based analytics, high-performance processing, and close coordination with ministries. The audit helped improve the quality and reliability of social welfare data, reduce inclusion errors, and contributed to the development of a unified national socio-economic database to support future evidence-based audits.

Session 9 – Implementation of the National Agenda Plan for Particulate Matter (PM) Mitigation (Worapong Polkongkaew & Chinnapong Trakuldist, Thailand)

- Worapong Polkongkaew and Chinnapong Trakuldist presented its audit on the implementation of the National Agenda Plan for PM mitigation, focusing on the effectiveness of government measures to reduce air pollution caused by fine particulate matter (PM2.5). In Thailand, the open burning of sugarcane fields is a major source of such air pollution, contributing significantly to seasonal smog and health risks. The audit assessed coordination, data systems, and the use of satellite and ground-based monitoring to evaluate policy impact.
- Audit findings: The audit found that despite the existence of a national plan, implementation was fragmented across agencies and lacked consistent enforcement. Measures such as burning bans and emission controls were not uniformly applied, and local authorities faced challenges in monitoring compliance.
- Data integration and modelling: The audit used satellite data from NASA and ground-based sensors to assess PM2.5 levels across regions. It found discrepancies between official reports and actual pollution levels, especially in agricultural zones during burning seasons. The audit team developed a spatial model to identify high-risk areas and track pollution sources.
- Policy coordination: The audit revealed that inter-agency coordination was weak. Responsibilities were spread across the Ministry of Natural Resources and Environment, the Ministry of Agriculture, and local governments, with limited data sharing and joint planning. This hindered the effectiveness of mitigation efforts.
- Public health and economic impact: The audit highlighted the health risks associated with prolonged PM exposure, including respiratory and cardiovascular diseases. It also estimated economic losses due to reduced labour productivity and increased healthcare costs, reinforcing the urgency of effective mitigation.
- Recommendations and follow-up: The audit called for improved data integration, stronger enforcement mechanisms, and clearer roles for each agency. It also recommended expanding public awareness campaigns and investing in real-time monitoring infrastructure to support evidence-based policymaking.

Session 10 – Evaluation of Emergency Medical Services (Aly Ndiaye, Senegal)

- Aly Ndiaye presented its audit on the management of emergency medical services (EMS), focusing on accessibility, user satisfaction, and the effectiveness of inter-agency collaboration. The audit was conducted in partnership with the National Agency for Statistics and Demography (ANSD), combining qualitative and quantitative data collection across the country.
- Audit findings: The audit revealed that while overall user satisfaction with EMS was high (87.8 percent), awareness and use of the SAMU emergency hotline were low. Only 9.6 percent of respondents knew the number, and just 20.9 percent of those who knew it had used it. Many accompanying persons lacked first aid training, and prehospital emergency services were underutilised.

- Infrastructure and staffing: The audit found that many healthcare facilities lacked essential medical equipment, particularly at medium-level centres. Staffing shortages were reported, especially among emergency doctors, anaesthetists, and surgeons. These gaps affected the quality and timeliness of emergency care.
- Data partnership and methodology: The audit was supported by ANSD, which provided survey design, training, and data analysis. Methods included desk reviews, interviews, focus groups, field visits, and a national survey. Deliverables included methodological notes, training reports, and final survey results. The partnership enabled high-quality data collection and cross-analysis with previous national surveys.
- Challenges encountered: Some hospital managers were reluctant to cooperate with surveyors, and certain SAI requests were misunderstood or not fully addressed. Additionally, ANSD's services were not free, raising concerns about cost-effectiveness and coverage.
- Policy implications: The audit highlighted the need for improved public awareness of emergency services, better training in first aid, and investment in medical infrastructure and staffing. It also demonstrated the value of collaboration between SAIs and national statistics agencies for evidence-based evaluation.

4. InnoLabs

InnoLab 1 – How and when do SAI data analysis add value for auditees and citizens? (Emmanuel Sangra, Swiss Federal Audit Office)

- Emmanuel Sangra focused on how data analysis can generate added value in audits, particularly for auditees and citizens. The presentation explored practical innovations, decision-making processes, and the importance of collaboration between auditors, analysts, and decision-makers.
- Innovations for topic selection: One group proposed strategies to improve the selection of audit topics for the annual programme. Suggestions included analysing citizen interests, assessing data availability and access, and aligning with strategic themes such as inclusion, exclusion, or the SDGs. The group emphasised the importance of preparatory work before finalising the audit plan.
- Innovations to encourage data analysis: A second group focused on motivating auditors to engage with data analysis. Recommendations included forming triads of data analysts, auditors, and decision-makers to bridge communication gaps, conducting meta-evaluations to identify data gaps, and using opinion polls to build confidence in handling data. The group stressed the need to avoid overly complex analyses that decision-makers may struggle to interpret.
- Capacity building and collaboration: The presentation highlighted the importance of training and peer exchange. Auditors were encouraged to participate in programmes such as IDI-PESA (Professional Education for SAI Auditors), with a focus on data validation and management. Benchmarking with SAIs experienced in data analytics, such as SAI India, was recommended to inspire innovation.
- Use of technology and AI: Participants discussed the potential of AI tools to improve the presentation of analytical results and to support faster, more targeted reporting. Examples included satellite imagery for environmental audits and automated document analysis to process large volumes of municipal data.

- Platforms for sharing innovation: The session concluded with a call to establish platforms for SAIs to share ideas and progress in implementing data analytics. Such exchanges could foster mutual learning and accelerate the adoption of effective practices across institutions.

InnoLab 2 – How to strengthen synergies between auditors and data analysts and create a culture of data analysis in an SAI? (Helena Brotankova, Supreme Audit Office, Czech Republic)

- Helena Brotankova presented on how to build a data analysis culture by fostering collaboration between auditors and data analysts. The session focused on practical strategies, organisational conditions, and the mindset required to integrate analytical thinking into audit work.
- Main objective: The goal is to make data analysis a natural part of audit work rather than a separate discipline. This requires connecting data specialists, analysts, and auditors from the outset and promoting mutual understanding of each other's roles.
- Benefits of synergy: Strengthening collaboration enhances the quality and impact of audit outputs, broadens the analytical perspective, and enables audits of more entities simultaneously. It also leads to faster, more accurate results and improves internal communication and knowledge sharing.
- Key enablers: Success depends on open communication, early involvement of data analysts in audit planning, and continuous education of all team members. Management support is essential, along with flexibility in time and resources to accommodate new approaches and experimentation.
- Preconditions and success factors: These include motivated and open-minded colleagues, legal frameworks for data access, clear role definitions within teams, and leadership commitment. Planning for data analysis should begin during the audit preparation phase and remain adaptable throughout.
- Vision for the future: In the ideal state, data analysts are embedded in every audit team, and outputs include advanced statistical analyses. Collaboration becomes seamless, with mutual learning and experience sharing across teams. The distinction between "auditors" and "analysts" dissolves into a unified approach.
- Barriers and challenges: Common obstacles include lack of time, data resources, funding, and motivation. Legal restrictions on data access and entrenched mindsets that separate analytical, and audit roles also hinder progress. Overcoming these requires a willingness to try new tools and approaches, even when outcomes are uncertain.
- Conclusion: The key to success lies in broadening awareness of auditing among data analysts and analytical thinking among auditors. This demands strong leadership, open communication, and a culture of learning and experimentation. The aim is higher-quality audit work, more effective processes, and greater value for the organisation.

InnoLab 3 – How and when to use artificial intelligence effectively for data analysis? (Beat Stamm, Marco Schreyer, Gregory Ryan & Orlando Willig, Swiss Federal Audit Office)

- Beat Stamm, Marco Schreyer, Gregory Ryan and Orlando Willig presented its Innovation Lab on the effective use of artificial intelligence (AI) in auditing, focusing on practical applications, future developments, and the concept of agentic AI. The session combined real-world use cases, conceptual frameworks, and interactive design exercises.
- Use case 1: Municipal budget analysis: The team demonstrated how AI can transform unstructured data into structured insights. Over 1,000 municipal budget reports (each around 50 pages) were processed to extract five key financial indicators across multiple years. AI tools were used to read, compare, and structure data, enabling large-scale analysis that would be infeasible manually.
- Use case 2: Electoral expense audits: SAI Switzerland showcased the AI software "THEIA", designed to automate the processing of electoral documentation. THEIA uses machine learning, natural language processing (NLP), and advanced recognition to classify invoices and extract relevant data. Benefits included reduced manual errors, faster processing, and more time for high-value audit tasks.
- Use case 3: Contract splitting detection: AI was applied to identify patterns of contract splitting in public procurement, a common method to bypass competitive bidding thresholds. NLP tools helped detect suspicious fragmentation in procurement documentation, supporting risk-based audit targeting and enhancing fraud detection.
- Concept of agentic AI: The presentation introduced the idea of "agentic AI" – intelligent agents capable of autonomous decision-making to achieve predefined audit objectives. These agents use planning, memory, reflection, and external tools to adapt dynamically and improve over time. The concept envisions a digital audit workforce that complements human evaluators.
- Interactive design exercise: Participants were invited to design their own AI evaluation agents. They defined audit risks (e.g. delays in infrastructure), selected public data sources (e.g. satellite data, citizen feedback), identified risk indicators (e.g. missed targets), and chose output formats (e.g. dashboards, heat maps). The exercise aimed to stimulate practical thinking about AI integration in audit workflows.
- Final reflections: The session concluded with a voting round on the most promising AI agent ideas. Participants were encouraged to consider feasibility, impact, and pilot potential. The lab highlighted the importance of training, experimentation, and cross-disciplinary collaboration to unlock AI's full value in public sector auditing.

5. Input Presentation – Public Spending on the Reduction of Multidimensional Poverty, Jorge Mendes de Oliveira Castro Neto, Federal Court of Accounts, Brazil

- Background: The Federal Court of Accounts of Brazil addresses poverty beyond income by developing a Multidimensional Poverty Index (MPI). This approach reflects international best practices and captures deprivations in areas such as health, education, and housing. The initiative is supported by OPHI (Oxford Poverty and Human Development Initiative).

- Objective of the project: The main goal is to create a methodology for assessing the cost-effectiveness of public spending in reducing multidimensional poverty. This involves linking government expenditures to specific poverty indicators and evaluating their impact across different dimensions.
- Implementation strategy: The project is structured in four stages: 1. Develop a preliminary MPI for Brazil using the Alkire-Foster method, 2. Establish a methodology to connect public spending to MPI indicators, 3. Analyse the cost-effectiveness of spending in each dimension, and 4. Share the methodology with other SAIs, with support from OPHI and SAI Brazil.
- Data sources and limitations: The MPI pilot uses CadÚnico, a national registry covering over 90 million low-income individuals. While rich in household-level data, it does not represent the entire population and is updated only every two years, limiting its comprehensiveness and timeliness.
- Expected outcomes and relevance: The initiative aims to improve policy targeting, sectoral coordination, and the ability to identify overlapping deprivations. It complements monetary poverty measures and provides a more nuanced understanding of poverty, enabling more effective and equitable public policy design.

6. Group Meeting

- Strategic focus: The WGEPPP aims to strengthen evaluation practices within Supreme Audit Institutions (SAIs), supporting INTOSAI through knowledge exchange, methodological development, and capacity building.
- Diverse engagement formats: Activities include triennial forums, annual meetings, online flashes, and a best practice award, all designed to foster dialogue and share practical experiences among SAIs.
- Core themes: The group concentrates on enhancing evaluation methods, collaborating with research institutions, promoting transparency, and building institutional capacity to improve the impact of audits.
- Global participation: With members from over 40 countries and regions, the group benefits from a wide range of perspectives and experiences, including contributions from observers and invited guests.
- Operational challenges: Limited access to the digital collaboration platform remains a barrier. Efforts are underway to improve infrastructure and strengthen cooperation among members.

7. Project Report

- Project aim: The initiative seeks to develop a flexible evaluation framework to measure the impact of performance audits and evaluations, helping SAIs demonstrate tangible improvements beyond reporting.
- Progress to date: The project has advanced through three phases, resulting in a draft framework with basic, intermediate, and advanced indicators tailored to different levels of institutional maturity.

- Framework content: The model covers outputs, outcomes, and impacts, including technical, political, financial, and media effects. It features illustrative examples and tabular formats to support practical application.
- Next steps: Finalisation of the framework, pilot testing in selected SAIs, collection of feedback, and integration into operational practice. The framework is designed to be applicable independently of the IFPP.
- Long-term vision: The project aims to make the value added by SAIs more visible, particularly in terms of improved governance, transparency, and resource efficiency. It is intended as a tool for systematic impact assessment and communication.

8. Conclusion

- Data analysis should be integrated into audit practice: Data analytics is commonly used in performance audits and evaluations, but it is most effective when combined with qualitative methods such as interviews and case studies. Supreme Audit Institutions need to choose methods that are well suited to their audit questions.
- Audit impact is often indirect but still meaningful: Audits rarely lead to immediate changes for citizens, such as reduced mortality. However, they can raise awareness of ineffective policies and encourage improvements. Data analysis also helps public administrations use existing data more effectively.
- Choosing the right audit topics is essential: SAIs should focus on areas where data analysis can provide added value, especially when audited entities lack analytical capacity. Topics with cross-sector relevance or comparative potential are particularly promising. Legal access to data and good data quality are necessary conditions.
- Creating a data analytics culture requires broad involvement: Data analysis involves not only auditors and analysts but also managers, IT staff and human resources teams. Strengthening collaboration between evaluators and data analysts is crucial. This includes developing shared skills, promoting data literacy and building communities of practice.
- Artificial intelligence presents both opportunities and risks: AI can enhance analytical capabilities but also introduces new challenges. Supreme Audit Institutions should adopt a strategic approach to AI, linking it to broader efforts in behavioural change, skill development and organisational learning.